

**As Reported by the Senate Ways and Means Committee**

**135th General Assembly**

**Regular Session**

**2023-2024**

**S. B. No. 186**

**Senators Blessing, Ingram**

**Cosponsors: Senators Cirino, Sykes, DeMora, Hoagland**



**A BILL**

To amend sections 317.22, 319.20, 323.28, 323.74, 1  
5713.18, 5721.19, and 5723.06 and to enact 2  
section 319.204 of the Revised Code to require 3  
payment of property taxes and assessments when a 4  
lot is split or transferred and to generally 5  
prohibit tax-delinquent property owners from 6  
purchasing tax-foreclosed property. 7

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

**Section 1.** That sections 317.22, 319.20, 323.28, 323.74, 8  
5713.18, 5721.19, and 5723.06 be amended and section 319.204 of 9  
the Revised Code be enacted to read as follows: 10

**Sec. 317.22.** No deed of absolute conveyance of land or any 11  
conveyance, absolute or otherwise, of minerals or mineral rights 12  
shall be recorded by the county recorder until: 13

(A) The conveyance presented to the county recorder bears 14  
the stamp of the county auditor stating the conveyance has been 15  
examined and the grantor has complied with ~~section~~ sections 16  
319.202 and 319.204 of the Revised Code; 17

(B) Such conveyance has been presented to the county 18

auditor, and by the county auditor indorsed "transferred," or 19  
"transfer not necessary." 20

Before any real estate, the title to which has passed 21  
under the laws of descent, is transferred from the name of the 22  
ancestor to the heir at law or next of kin of such ancestor, or 23  
to any grantee of such heir or next of kin; and before any deed 24  
or conveyance of real estate made by any such heir or next of 25  
kin is presented to or filed for record by the recorder, the 26  
heir or next of kin, or that person's grantee, agent, or 27  
attorney shall present to the auditor the affidavit of such heir 28  
or next of kin, or of two persons resident of this state, each 29  
of whom has personal knowledge of the facts. Such affidavit 30  
shall set forth the date of the ancestor's death, and the place 31  
of residence at the time of death; the fact that the ancestor 32  
died intestate; the names, ages, and addresses, so far as known 33  
and can be ascertained, of each of such ancestor's heirs at law 34  
and next of kin, who, by the ancestor's death, inherited such 35  
real estate, the relationship of each to the ancestor, and the 36  
part or portion of such real estate inherited by each. Such 37  
transfers shall be made by the auditor in accordance with the 38  
statement contained in the affidavit, and the auditor shall 39  
indorse upon the deed or conveyance the fact that such transfer 40  
was made by affidavit. The affidavit shall be filed with the 41  
county recorder of the county in which such real estate is 42  
situated, at or before the time such deed or conveyance is filed 43  
with the county recorder, and shall be recorded by the county 44  
recorder of the county in the official records and indexed in 45  
the direct and reverse indexes in the county recorder's office, 46  
in the name of such ancestor as grantor and of each such heir or 47  
next of kin as grantee, in the same manner as if such names 48  
occurred in a deed of conveyance from the ancestor to such heirs 49

at law. The county recorder shall receive the same fees for such 50  
indexing and recording as provided by section 317.32 of the 51  
Revised Code. 52

(C) The record of such affidavit shall, in the trial of 53  
any cause, so far as competent, be prima-facie evidence. 54

(D) No county recorder shall record a conveyance if the 55  
indorsement, indorsements, or stamps of indorsement of a county 56  
auditor indicating compliance with section 319.202 of the 57  
Revised Code on the conveyance are in whole or in part defaced, 58  
illegible, or incomplete. 59

**Sec. 319.20.** After complying with sections 315.251, 60  
319.202, ~~315.251,~~ and 319.203, and 319.204 of the Revised Code, 61  
and on application and presentation of title, with the 62  
affidavits required by law, or the proper order of a court or 63  
the county board of revision, bearing the last known address of 64  
the grantee, or of any one of the grantees named in the title, 65  
and a reference to the volume and page of the recording, or 66  
other means of identifying the recording, of the next preceding 67  
recorded instrument by or through which the grantor claims 68  
title, the county auditor shall transfer any land or town lot or 69  
part thereof, minerals therein, or mineral rights thereto, 70  
charged with taxes on the tax list, from the name in which it 71  
stands into the name of the owner, when rendered necessary by a 72  
conveyance, partition, devise, descent, or otherwise. If by 73  
reason of the conveyance or otherwise, a part only of a tract or 74  
lot, minerals therein, or mineral rights thereto, as charged in 75  
the tax list, is to be transferred, the auditor shall determine 76  
the tax value of the part of a tract or lot of real estate, 77  
minerals therein, or mineral rights thereto, so transferred, and 78  
the value of the remaining part compared with the value of the 79

whole. 80

Whenever section 319.204 of the Revised Code does not 81  
apply, and a part only of a tract or lot of real estate has been 82  
transferred by the auditor and the tract or lot bears unpaid 83  
taxes, penalties, interest, or special assessments, the unpaid 84  
taxes, penalties, interest, or special assessments shall 85  
immediately be apportioned, upon demand or request by the 86  
transferee or remaining owner, in the following manner: 87

(A) The auditor shall allocate to the part so transferred, 88  
and to the remaining part, amounts of any current or delinquent 89  
taxes, interest, or penalties that have accrued against the 90  
parcel as a whole, proportionate to their respective values. 91

(B) The lien of taxes, penalties, interest, and special 92  
assessments, as levied against the original tract, shall extend 93  
to the part so transferred and the part remaining only to the 94  
extent of the amounts so allocated to the respective parts. 95

This section does not change the total amount of taxes, 96  
special assessments, or other charges as originally levied, or 97  
the total amount of the balance due. The auditor shall certify 98  
such apportionments to the county treasurer. 99

Whenever the state acquires an entire parcel or a part 100  
only of a parcel of real property in fee simple, the county 101  
auditor, upon application of the grantor or property owner or 102  
the state, which application shall contain a description of the 103  
property as it appears on the tax list and the date of transfer 104  
of ownership, shall prepare an estimate of the taxes that are a 105  
lien on the property, but have not been determined, assessed, 106  
and levied for the year in which the property was acquired. The 107  
county auditor shall thereupon apportion the estimated taxes 108

proportionately between the grantor and the state for the period 109  
of the lien year that each had or shall have had ownership or 110  
possession of the property, whichever is earlier. The county 111  
treasurer shall accept payment from the state for estimated 112  
taxes at the time that the real property is acquired. If the 113  
state has paid in full in the year in which the property is 114  
acquired that proportion of the estimated taxes that the tax 115  
commissioner determines are not subject to remission by the 116  
county auditor for such year under division (D) of section 117  
5713.08 of the Revised Code, the estimated taxes paid shall be 118  
considered the tax liability on the exempted property for that 119  
year. 120

Section 319.42 of the Revised Code applies to the 121  
apportionment of special assessments. 122

Complaint against such values as determined by the auditor 123  
or the allocation of assessments by the certifying authority may 124  
be filed by the transferee or the remaining owner, and if filed, 125  
proceedings including appeals shall be had in the manner and 126  
within the time provided by sections 5717.01 to 5717.06 and 127  
5715.19 to 5715.22 of the Revised Code, for complaints against 128  
valuation or assessment of real property. 129

The auditor shall endorse on the deed or other evidences 130  
of title presented to the auditor that the proper transfer of 131  
the real estate described in the deed has been made in the 132  
auditor's office or that it is not entered for taxation, and 133  
sign the auditor's name to the deed. The address of the grantee, 134  
or any one of the grantees, set forth in the deed or other 135  
evidences of title shall be entered by the auditor on the 136  
transfer sheets and on the general tax list of real property 137  
prepared pursuant to section 319.28 of the Revised Code. 138

Sec. 319.204. (A) Whenever a lot or tract of real estate 139  
is transferred, in whole or in part, or a lot or tract of real 140  
estate is subdivided, the grantor or property owner, 141  
respectively, shall apply to the county auditor for an estimate 142  
of the taxes that are a lien on the entire lot or tract that 143  
have not been determined, assessed, and levied for the year in 144  
which the property is transferred or subdivided. The application 145  
shall contain a description of the entire lot or tract as it 146  
appears on the tax list and the date of transfer or subdivision. 147

(B) Upon transfer of a lot or tract of real estate, in 148  
whole or in part, or the subdivision of a lot or tract of real 149  
estate, the grantor or owner, respectively, shall pay, and the 150  
treasurer shall accept, the estimated taxes calculated pursuant 151  
to division (A) of this section along with all taxes, as that 152  
term is defined in section 323.01 of the Revised Code, charged 153  
and payable at the time of transfer or subdivision. Upon payment 154  
in full of the estimated taxes, the estimated taxes paid shall 155  
be considered the tax liability on the property for that year. 156

(C) This section does not apply to any transfer of a lot 157  
or tract in which the state or a political subdivision is the 158  
grantee or grantor or to any subdivision of a lot or tract in 159  
which the state or a political subdivision is the owner. 160

**Sec. 323.28.** (A) A finding shall be entered in a 161  
proceeding under section 323.25 of the Revised Code for taxes, 162  
assessments, penalties, interest, and charges due and payable at 163  
the time the deed of real property sold or transferred under 164  
this section is transferred to the purchaser or transferee, plus 165  
the cost of the proceeding. For purposes of determining such 166  
amount, the county treasurer may estimate the amount of taxes, 167  
assessments, interest, penalties, charges, and costs that will 168

be payable at the time the deed of the property is transferred 169  
to the purchaser or transferee. 170

The court of common pleas, a municipal court with 171  
jurisdiction, or the county board of revision with jurisdiction 172  
pursuant to section 323.66 of the Revised Code shall order such 173  
premises to be transferred pursuant to division (E) of this 174  
section or shall order such premises to be sold for payment of 175  
the finding, but for not less than either of the following, 176  
unless the county treasurer applies for an appraisal: 177

(1) The total amount of such finding; 178

(2) The fair market value of the premises, as determined 179  
by the county auditor, plus the cost of the proceeding. 180

If the county treasurer applies for an appraisal, the 181  
premises shall be appraised in the manner provided by section 182  
2329.17 of the Revised Code, and shall be sold for at least two- 183  
thirds of the appraised value. 184

Notwithstanding the minimum sales price provisions of 185  
divisions (A) (1) and (2) of this section to the contrary, a 186  
parcel sold pursuant to this section shall not be sold for less 187  
than the amount described in division (A) (1) of this section if 188  
the highest bidder is the owner of record of the parcel 189  
immediately prior to the judgment of foreclosure or a member of 190  
the following class of parties connected to that owner: a member 191  
of that owner's immediate family, a person with a power of 192  
attorney appointed by that owner who subsequently transfers the 193  
parcel to the owner, a sole proprietorship owned by that owner 194  
or a member of the owner's immediate family, or partnership, 195  
trust, business trust, corporation, or association in which the 196  
owner or a member of the owner's immediate family owns or 197

controls directly or indirectly more than fifty per cent. If a 198  
parcel sells for less than the amount described in division (A) 199  
(1) of this section, the officer conducting the sale shall 200  
require the buyer to complete an affidavit stating that the 201  
buyer is not the owner of record immediately prior to the 202  
judgment of foreclosure or a member of the specified class of 203  
parties connected to that owner, and the affidavit shall become 204  
part of the court records of the proceeding. If the county 205  
auditor discovers within three years after the date of the sale 206  
that a parcel was sold to that owner or a member of the 207  
specified class of parties connected to that owner for a price 208  
less than the amount so described, and if the parcel is still 209  
owned by that owner or a member of the specified class of 210  
parties connected to that owner, the auditor within thirty days 211  
after such discovery shall add the difference between that 212  
amount and the sale price to the amount of taxes that then stand 213  
charged against the parcel and is payable at the next succeeding 214  
date for payment of real property taxes. As used in this 215  
paragraph, "immediate family" means a spouse who resides in the 216  
same household and children. 217

(B) From the proceeds of the sale the costs shall be first 218  
paid, next the amount found due for taxes, then the amount of 219  
any taxes accruing after the entry of the finding and before the 220  
deed of the property is transferred to the purchaser following 221  
the sale, all of which taxes shall be deemed satisfied, though 222  
the amount applicable to them is deficient, and any balance 223  
shall be distributed according to section 5721.20 of the Revised 224  
Code. No statute of limitations shall apply to such action. Upon 225  
sale, all liens for taxes due at the time the deed of the 226  
property is transferred to the purchaser following the sale, and 227  
liens subordinate to liens for taxes, shall be deemed satisfied 228



and discharged unless otherwise provided by the order of sale.	229
(C) If the county treasurer's estimate of the amount of	230
the finding under division (A) of this section exceeds the	231
amount of taxes, assessments, interest, penalties, and costs	232
actually payable when the deed is transferred to the purchaser,	233
the officer who conducted the sale shall refund to the purchaser	234
the difference between the estimate and the amount actually	235
payable. If the amount of taxes, assessments, interest,	236
penalties, and costs actually payable when the deed is	237
transferred to the purchaser exceeds the county treasurer's	238
estimate, the officer shall certify the amount of the excess to	239
the treasurer, who shall enter that amount on the real and	240
public utility property tax duplicate opposite the property; the	241
amount of the excess shall be payable at the next succeeding	242
date prescribed for payment of taxes in section 323.12 of the	243
Revised Code, and shall not be deemed satisfied and discharged	244
pursuant to division (B) of this section.	245
(D) Premises ordered to be sold under this section but	246
remaining unsold for want of bidders after being offered for	247
sale on two separate occasions, not less than two weeks apart,	248
or after being offered for sale on one occasion in the case of	249
abandoned land as defined in section 323.65 of the Revised Code,	250
shall be forfeited to the state or to a political subdivision,	251
school district, or county land reutilization corporation	252
pursuant to Chapter 5722. or section 5723.01 of the Revised	253
Code, and shall be disposed of pursuant to Chapter 5722. or	254
5723. of the Revised Code.	255
(E) Notwithstanding section 5722.03 of the Revised Code,	256
if the complaint alleges that the property is delinquent vacant	257
land as defined in section 5721.01 of the Revised Code,	258

abandoned lands as defined in section 323.65 of the Revised 259  
Code, or lands described in division (F) of section 5722.01 of 260  
the Revised Code, and the value of the taxes, assessments, 261  
penalties, interest, and all other charges and costs of the 262  
action exceed the auditor's fair market value of the parcel, 263  
then the court or board of revision having jurisdiction over the 264  
matter on motion of the plaintiff, or on the court's or board's 265  
own motion, shall, upon any adjudication of foreclosure, order, 266  
without appraisal and without sale, the fee simple title of the 267  
property to be transferred to and vested in an electing 268  
subdivision as defined in division (A) of section 5722.01 of the 269  
Revised Code. For purposes of determining whether the taxes, 270  
assessments, penalties, interest, and all other charges and 271  
costs of the action exceed the actual fair market value of the 272  
parcel, the auditor's most current valuation shall be rebuttably 273  
presumed to be, and constitute prima-facie evidence of, the fair 274  
market value of the parcel. In such case, the filing for 275  
journalization of a decree of foreclosure ordering that direct 276  
transfer without appraisal or sale shall constitute confirmation 277  
of the transfer and thereby terminate any further statutory or 278  
common law right of redemption. 279

(F) Whenever the officer charged to conduct the sale 280  
offers any parcel for sale, the officer first shall read aloud a 281  
complete legal description of the parcel, or in the alternative, 282  
may read aloud only a summary description and a parcel number if 283  
the county has adopted a permanent parcel number system and if 284  
the advertising notice published prior to the sale includes a 285  
complete legal description or indicates where the complete legal 286  
description may be obtained. 287

(G) The officer charged with transferring the title to 288  
property sold under this section may not transfer the title 289

unless and until the purchaser furnishes the officer with an 290  
affidavit and, if applicable, supporting documentation as 291  
described in division (J) of section 5721.19 of the Revised 292  
Code. Any person who knowingly makes a false statement in that 293  
affidavit is guilty of falsification under division (A)(11) of 294  
section 2921.13 of the Revised Code. 295

**Sec. 323.74.** (A) If a public auction is held for abandoned 296  
land pursuant to section 323.73 of the Revised Code, but the 297  
land is not sold at the public auction, the county board of 298  
revision may order the disposition of the abandoned land in 299  
accordance with division (B) or (C) of this section. 300

(B) The abandoned land offered for sale at a public 301  
auction as described in section 323.73 of the Revised Code, but 302  
not sold at the auction, may be offered for sale in any usual 303  
and customary manner by the sheriff as otherwise provided by 304  
law. The subsequent public auction may be held in the same 305  
manner as the public auction was held under section 323.73 of 306  
the Revised Code, but the minimum bid at an auction held under 307  
this division shall be the lesser of fifty per cent of fair 308  
market value of the abandoned land as currently shown by the 309  
county auditor's latest valuation, or the sum of the impositions 310  
against the abandoned land plus the costs apportioned to the 311  
land under section 323.75 of the Revised Code. Notice of any 312  
subsequent sale pursuant to this section may be given in the 313  
original notice of sale listing the time, date, and place of the 314  
subsequent sale. 315

(C) Upon certification from the sheriff that abandoned 316  
land was offered for sale at a public auction as described in 317  
section 323.73 of the Revised Code but was not purchased, a 318  
community development organization or any school district, 319

municipal corporation, county, or township in which the land is 320  
located may request that title to the land be transferred to the 321  
community development organization, school district, municipal 322  
corporation, county, or township at the time described in this 323  
division. The request shall be delivered to the board of 324  
revision at any time from the date the complaint for foreclosure 325  
is filed under section 323.69 of the Revised Code, but not later 326  
than sixty days after the date on which the land was first 327  
offered for sale. The request shall include a representation 328  
that the organization, district, or political subdivision, not 329  
later than thirty days after receiving legal title to the 330  
abandoned land, will begin basic exterior improvements that will 331  
protect the land from further unreasonable deterioration. The 332  
improvements shall include, but are not limited to, the removal 333  
of trash and refuse from the exterior of the premises and the 334  
securing of open, vacant, or vandalized areas on the exterior of 335  
the premises. The representation shall be deemed to have been 336  
given if the notice is supplied by an electing subdivision as 337  
defined in section 5722.01 of the Revised Code. 338

(D) The county board of revision, upon any adjudication of 339  
foreclosure and forfeiture against the abandoned land, may order 340  
the sheriff to dispose of the abandoned land as prescribed in 341  
sections 323.65 to 323.79 of the Revised Code. The order by the 342  
board shall include instructions to the sheriff to transfer the 343  
land to the specified community development organization, school 344  
district, municipal corporation, county, or township after 345  
payment of the costs of disposing of the abandoned land pursuant 346  
to section 323.75 of the Revised Code or, if any negotiated 347  
price has been agreed to between the county treasurer and the 348  
community development organization, school district, municipal 349  
corporation, county, or township, after payment of that 350

negotiated price as certified by the board to the sheriff. 351

(E) ~~Upon~~ Subject to division (H) of this section, upon 352  
receipt of payment under this section, the sheriff shall convey 353  
by sheriff's deed the fee simple interest in, and to, the 354  
abandoned land. If the abandoned land is transferred pursuant to 355  
division (D) of this section and the county treasurer reasonably 356  
determines that the transfer will result in the property being 357  
occupied, the county treasurer may waive, but is not required to 358  
waive, some or all of the impositions against the abandoned land 359  
or costs apportioned to the land under section 323.75 of the 360  
Revised Code. 361

(F) Upon a transfer under this section, all liens for 362  
taxes due at the time the deed of the property is conveyed to a 363  
purchaser or transferred to a community development 364  
organization, school district, municipal corporation, county, or 365  
township, and liens subordinate to liens for taxes, shall be 366  
deemed satisfied and discharged. 367

(G) Any parcel that has been advertised and offered for 368  
sale pursuant to foreclosure proceedings and has not sold for 369  
want of bidders or been otherwise transferred under sections 370  
323.65 to 323.79 of the Revised Code shall be forfeited or 371  
otherwise disposed of in the same manner as lands under section 372  
323.25 or 5721.18 or Chapter 5723. of the Revised Code. 373

(H) The sheriff may not convey a sheriff's deed under 374  
division (E) of this section unless and until the purchaser 375  
furnishes the sheriff with an affidavit and, if applicable, 376  
supporting documentation as described in division (J) of section 377  
5721.19 of the Revised Code. Any person who knowingly makes a 378  
false statement in that affidavit is guilty of falsification 379  
under division (A) (11) of section 2921.13 of the Revised Code. 380

**Sec. 5713.18.** When any person lays out a municipal 381  
corporation, any addition thereto, or any subdivision of any lot 382  
or tract of land before the plat thereof is recorded, ~~he~~ the 383  
person shall present it to the county auditor, who shall assess 384  
and return the taxable valuation of each lot or parcel of land 385  
described in such plat in the same manner as other such lots or 386  
parcels are valued and, if applicable, provide the information 387  
required under section 319.204 of the Revised Code. Thereupon, 388  
after the person's compliance with division (B) of that section, 389  
such lots or parcels shall be entered on the tax list in lieu of 390  
the land included therein. 391

**Sec. 5721.19.** (A) In its judgment of foreclosure rendered 392  
with respect to actions filed pursuant to section 5721.18 of the 393  
Revised Code, the court or the county board of revision with 394  
jurisdiction pursuant to section 323.66 of the Revised Code 395  
shall enter a finding with respect to each parcel of the amount 396  
of the taxes, assessments, charges, penalties, and interest, and 397  
the costs incurred in the foreclosure proceeding instituted 398  
against it, that are due and unpaid. The court or the county 399  
board of revision shall order such premises to be transferred 400  
pursuant to division (I) of this section or may order each 401  
parcel to be sold, without appraisal, for not less than either 402  
of the following: 403

(1) The fair market value of the parcel, as determined by 404  
the county auditor, plus the costs incurred in the foreclosure 405  
proceeding; 406

(2) The total amount of the finding entered by the court 407  
or the county board of revision, including all taxes, 408  
assessments, charges, penalties, and interest payable subsequent 409  
to the delivery to the county prosecuting attorney of the 410

delinquent land tax certificate or master list of delinquent 411  
tracts and prior to the transfer of the deed of the parcel to 412  
the purchaser following confirmation of sale, plus the costs 413  
incurred in the foreclosure proceeding. For purposes of 414  
determining such amount, the county treasurer may estimate the 415  
amount of taxes, assessments, interest, penalties, and costs 416  
that will be payable at the time the deed of the property is 417  
transferred to the purchaser. 418

Notwithstanding the minimum sales price provisions of 419  
divisions (A) (1) and (2) of this section to the contrary, a 420  
parcel sold pursuant to this section shall not be sold for less 421  
than the amount described in division (A) (2) of this section if 422  
the highest bidder is the owner of record of the parcel 423  
immediately prior to the judgment of foreclosure or a member of 424  
the following class of parties connected to that owner: a member 425  
of that owner's immediate family, a person with a power of 426  
attorney appointed by that owner who subsequently transfers the 427  
parcel to the owner, a sole proprietorship owned by that owner 428  
or a member of that owner's immediate family, or a partnership, 429  
trust, business trust, corporation, or association in which the 430  
owner or a member of the owner's immediate family owns or 431  
controls directly or indirectly more than fifty per cent. If a 432  
parcel sells for less than the amount described in division (A) 433  
(2) of this section, the officer conducting the sale shall 434  
require the buyer to complete an affidavit stating that the 435  
buyer is not the owner of record immediately prior to the 436  
judgment of foreclosure or a member of the specified class of 437  
parties connected to that owner, and the affidavit shall become 438  
part of the court records of the proceeding. If the county 439  
auditor discovers within three years after the date of the sale 440  
that a parcel was sold to that owner or a member of the 441

specified class of parties connected to that owner for a price 442  
less than the amount so described, and if the parcel is still 443  
owned by that owner or a member of the specified class of 444  
parties connected to that owner, the auditor within thirty days 445  
after such discovery shall add the difference between that 446  
amount and the sale price to the amount of taxes that then stand 447  
charged against the parcel and is payable at the next succeeding 448  
date for payment of real property taxes. As used in this 449  
paragraph, "immediate family" means a spouse who resides in the 450  
same household and children. 451

(B) Each parcel affected by the court's finding and order 452  
of sale shall be separately sold, unless the court orders any of 453  
such parcels to be sold together. 454

Each parcel shall be advertised and sold by the officer to 455  
whom the order of sale is directed in the manner provided by law 456  
for the sale of real property on execution. The advertisement 457  
for sale of each parcel shall be published once a week for three 458  
consecutive weeks and shall include the date on which a second 459  
sale will be conducted if no bid is accepted at the first sale. 460  
Any number of parcels may be included in one advertisement. 461

The notice of the advertisement shall be substantially in 462  
the form of the notice set forth in section 5721.191 of the 463  
Revised Code. In any county that has adopted a permanent parcel 464  
number system, the parcel may be described in the notice by 465  
parcel number only, instead of also with a complete legal 466  
description, if the prosecuting attorney determines that the 467  
publication of the complete legal description is not necessary 468  
to provide reasonable notice of the foreclosure sale to 469  
potential bidders. If the complete legal description is not 470  
published, the notice shall indicate where the complete legal 471



description may be obtained. 472

(C) (1) Whenever the officer charged to conduct the sale 473  
offers any parcel for sale the officer first shall read aloud a 474  
complete legal description of the parcel, or in the alternative, 475  
may read aloud only a summary description, including the 476  
complete street address of the parcel, if any, and a parcel 477  
number if the county has adopted a permanent parcel number 478  
system and if the advertising notice prepared pursuant to this 479  
section includes a complete legal description or indicates where 480  
the complete legal description may be obtained. Whenever the 481  
officer charged to conduct the sale offers any parcel for sale 482  
and no bids are made equal to the lesser of the amounts 483  
described in divisions (A) (1) and (2) of this section, the 484  
officer shall adjourn the sale of the parcel to the second date 485  
that was specified in the advertisement of sale. The second date 486  
shall be not less than two weeks or more than six weeks from the 487  
day on which the parcel was first offered for sale. The second 488  
sale shall be held at the same place and commence at the same 489  
time as set forth in the advertisement of sale. The officer 490  
shall offer any parcel not sold at the first sale. Upon the 491  
conclusion of any sale, or if any parcel remains unsold after 492  
being offered at two sales, the officer conducting the sale 493  
shall report the results to the court. 494

(2) (a) If a parcel remains unsold after being offered at 495  
two sales, or one sale in the case of abandoned lands foreclosed 496  
under sections 323.65 to 323.79 of the Revised Code, or if a 497  
parcel sells at any sale but the amount of the price is less 498  
than the costs incurred in the proceeding instituted against the 499  
parcel under section 5721.18 of the Revised Code, then the clerk 500  
of the court shall certify to the county auditor the amount of 501  
those costs that remains unpaid. At the next semiannual 502

apportionment of real property taxes that occurs following any 503  
such certification, the auditor shall reduce the real property 504  
taxes that the auditor otherwise would distribute to each taxing 505  
district. In making the reductions, the auditor shall subtract 506  
from the otherwise distributable real property taxes to a taxing 507  
district an amount that shall be determined by multiplying the 508  
certified costs by a fraction the numerator of which shall be 509  
the amount of the taxes, assessments, charges, penalties, and 510  
interest on the parcel owed to that taxing district at the time 511  
the parcel first was offered for sale pursuant to this section, 512  
and the denominator of which shall be the total of the taxes, 513  
assessments, charges, penalties, and interest on the parcel owed 514  
to all the taxing districts at that time. The auditor promptly 515  
shall pay to the clerk of the court the amounts of the 516  
reductions. 517

(b) If reductions occur pursuant to division (C) (2) (a) of 518  
this section, and if at a subsequent time a parcel is sold at a 519  
foreclosure sale or a forfeiture sale pursuant to Chapter 5723. 520  
of the Revised Code, then, notwithstanding other provisions of 521  
the Revised Code, except section 5721.17 of the Revised Code, 522  
governing the distribution of the proceeds of a foreclosure or 523  
forfeiture sale, the proceeds first shall be distributed to 524  
reimburse the taxing districts subjected to reductions in their 525  
otherwise distributable real property taxes. The distributions 526  
shall be based on the same proportions used for purposes of 527  
division (C) (2) (a) of this section. 528

(3) The court, in its discretion, may order any parcel not 529  
sold pursuant to the original order of sale to be advertised and 530  
offered for sale at a subsequent foreclosure sale. For such 531  
purpose, the court may direct the parcel to be appraised and fix 532  
a minimum price for which it may be sold. 533

(D) Except as otherwise provided in division (B) (1) of 534  
section 5721.17 of the Revised Code, upon the confirmation of a 535  
sale, the proceeds of the sale shall be applied as follows: 536

(1) The costs incurred in any proceeding filed against the 537  
parcel pursuant to section 5721.18 of the Revised Code shall be 538  
paid first. 539

(2) Following the payment required by division (D) (1) of 540  
this section, the part of the proceeds that is equal to five per 541  
cent of the taxes and assessments due shall be deposited in 542  
equal shares into each of the delinquent tax and assessment 543  
collection funds created pursuant to section 321.261 of the 544  
Revised Code. If a county land reutilization corporation is 545  
operating in the county, the board of county commissioners, by 546  
resolution, may provide that an additional amount, not to exceed 547  
five per cent of such taxes and assessments, shall be credited 548  
to the county land reutilization corporation fund created by 549  
section 321.263 of the Revised Code to pay for the corporation's 550  
expenses. If such a resolution is in effect, the percentage of 551  
such taxes and assessments so provided shall be credited to that 552  
fund. 553

(3) Following the payment required by division (D) (2) of 554  
this section, the amount found due for taxes, assessments, 555  
charges, penalties, and interest shall be paid, including all 556  
taxes, assessments, charges, penalties, and interest payable 557  
subsequent to the delivery to the county prosecuting attorney of 558  
the delinquent land tax certificate or master list of delinquent 559  
tracts and prior to the transfer of the deed of the parcel to 560  
the purchaser following confirmation of sale. If the proceeds 561  
available for distribution pursuant to division (D) (3) of this 562  
section are sufficient to pay the entire amount of those taxes, 563

assessments, charges, penalties, and interest, the portion of 564  
the proceeds representing taxes, interest, and penalties shall 565  
be paid to each claimant in proportion to the amount of taxes 566  
levied by the claimant in the preceding tax year, and the amount 567  
representing assessments and other charges shall be paid to each 568  
claimant in the order in which they became due. If the proceeds 569  
are not sufficient to pay that entire amount, the proportion of 570  
the proceeds representing taxes, penalties, and interest shall 571  
be paid to each claimant in the same proportion that the amount 572  
of taxes levied by the claimant against the parcel in the 573  
preceding tax year bears to the taxes levied by all such 574  
claimants against the parcel in the preceding tax year, and the 575  
proportion of the proceeds representing items of assessments and 576  
other charges shall be credited to those items in the order in 577  
which they became due. 578

(E) If the proceeds from the sale of a parcel are 579  
insufficient to pay in full the amount of the taxes, 580  
assessments, charges, penalties, and interest which are due and 581  
unpaid; the costs incurred in the foreclosure proceeding 582  
instituted against it which are due and unpaid; and, if division 583  
(B) (1) of section 5721.17 of the Revised Code is applicable, any 584  
notes issued by a receiver pursuant to division (F) of section 585  
3767.41 of the Revised Code and any receiver's lien as defined 586  
in division (C) (4) of section 5721.18 of the Revised Code, the 587  
court, pursuant to section 5721.192 of the Revised Code, may 588  
enter a deficiency judgment against the owner of record of the 589  
parcel for the unpaid amount. If that owner of record is a 590  
corporation, the court may enter the deficiency judgment against 591  
the stockholder holding a majority of that corporation's stock. 592

If after distribution of proceeds from the sale of the 593  
parcel under division (D) of this section the amount of proceeds 594

to be applied to pay the taxes, assessments, charges, penalties, 595  
interest, and costs is insufficient to pay them in full, and the 596  
court does not enter a deficiency judgment against the owner of 597  
record pursuant to this division, the taxes, assessments, 598  
charges, penalties, interest, and costs shall be deemed 599  
satisfied. 600

(F) (1) Upon confirmation of a sale, a spouse of the party 601  
charged with the delinquent taxes or assessments shall thereby 602  
be barred of the right of dower in the property sold, though 603  
such spouse was not a party to the action. No statute of 604  
limitations shall apply to such action. When the land or lots 605  
stand charged on the tax duplicate as certified delinquent, it 606  
is not necessary to make the state a party to the foreclosure 607  
proceeding, but the state shall be deemed a party to such action 608  
through and be represented by the county treasurer. 609

(2) Except as otherwise provided in divisions (F) (3) and 610  
(G) of this section, unless such land or lots were previously 611  
redeemed pursuant to section 5721.25 of the Revised Code, upon 612  
the filing of the entry of confirmation of any sale or the 613  
expiration of the alternative redemption period as defined in 614  
section 323.65 of the Revised Code, if applicable, the title to 615  
such land or lots shall be incontestable in the purchaser and 616  
shall be free and clear of all liens and encumbrances, except a 617  
federal tax lien notice of which is properly filed in accordance 618  
with section 317.09 of the Revised Code prior to the date that a 619  
foreclosure proceeding is instituted pursuant to division (B) of 620  
section 5721.18 of the Revised Code and the easements and 621  
covenants of record running with the land or lots that were 622  
created prior to the time the taxes or assessments, for the 623  
nonpayment of which the land or lots are sold at foreclosure, 624  
became due and payable. 625

(3) When proceedings for foreclosure are instituted under 626  
division (C) of section 5721.18 of the Revised Code, unless the 627  
land or lots were previously redeemed pursuant to section 628  
5721.25 of the Revised Code or before the expiration of the 629  
alternative redemption period, upon the filing of the entry of 630  
confirmation of sale or after the expiration of the alternative 631  
redemption period, as may apply to the case, the title to such 632  
land or lots shall be incontestable in the purchaser and shall 633  
be free of any receiver's lien as defined in division (C)(4) of 634  
section 5721.18 of the Revised Code and, except as otherwise 635  
provided in division (G) of this section, the liens for land 636  
taxes, assessments, charges, interest, and penalties for which 637  
the lien was foreclosed and in satisfaction of which the 638  
property was sold. All other liens and encumbrances with respect 639  
to the land or lots shall survive the sale. 640

(4) The title shall not be invalid because of any 641  
irregularity, informality, or omission of any proceedings under 642  
this chapter, or in any processes of taxation, if such 643  
irregularity, informality, or omission does not abrogate the 644  
provision for notice to holders of title, lien, or mortgage to, 645  
or other interests in, such foreclosed lands or lots, as 646  
prescribed in this chapter. 647

(G) If a parcel is sold under this section for the amount 648  
described in division (A)(2) of this section, and the county 649  
treasurer's estimate exceeds the amount of taxes, assessments, 650  
interest, penalties, and costs actually payable when the deed is 651  
transferred to the purchaser, the officer who conducted the sale 652  
shall refund to the purchaser the difference between the 653  
estimate and the amount actually payable. If the amount of 654  
taxes, assessments, interest, penalties, and costs actually 655  
payable when the deed is transferred to the purchaser exceeds 656

the county treasurer's estimate, the officer shall certify the 657  
amount of the excess to the treasurer, who shall enter that 658  
amount on the real and public utility property tax duplicate 659  
opposite the property; the amount of the excess shall be payable 660  
at the next succeeding date prescribed for payment of taxes in 661  
section 323.12 of the Revised Code. 662

(H) If a parcel is sold or transferred under this section 663  
or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 664  
officer who conducted the sale or made the transfer of the 665  
property shall collect the recording fee and any associated 666  
costs to cover the recording from the purchaser or transferee at 667  
the time of the sale or transfer and, following confirmation of 668  
the sale or transfer, shall execute and record the deed 669  
conveying title to the parcel to the purchaser or transferee. 670  
For purposes of recording such deed, by placement of a bid or 671  
making a statement of interest by any party ultimately awarded 672  
the parcel, that purchaser or transferee thereby appoints the 673  
officer who makes the sale or is charged with executing and 674  
delivering the deed as agent for the purchaser or transferee for 675  
the sole purpose of accepting delivery of the deed. For such 676  
purposes, the confirmation of any such sale or order to transfer 677  
the parcel without appraisal or sale shall be deemed delivered 678  
upon the confirmation of such sale or transfer. 679

(I) Notwithstanding section 5722.03 of the Revised Code, 680  
if the complaint alleges that the property is delinquent vacant 681  
land as defined in section 5721.01 of the Revised Code, 682  
abandoned lands as defined in section 323.65 of the Revised 683  
Code, or lands described in division (F) of section 5722.01 of 684  
the Revised Code, and the value of the taxes, assessments, 685  
penalties, interest, and all other charges and costs of the 686  
action exceed the auditor's fair market value of the parcel, 687

then the court or board of revision having jurisdiction over the 688  
matter on motion of the plaintiff, or on the court's or board's 689  
own motion, shall, upon any adjudication of foreclosure, order, 690  
without appraisal and without sale, the fee simple title of the 691  
property to be transferred to and vested in an electing 692  
subdivision as defined in division (A) of section 5722.01 of the 693  
Revised Code. For purposes of determining whether the taxes, 694  
assessments, penalties, interest, and all other charges and 695  
costs of the action exceed the actual fair market value of the 696  
parcel, the auditor's most current valuation shall be rebuttably 697  
presumed to be, and constitute prima-facie evidence of, the fair 698  
market value of the parcel. In such case, the filing for 699  
journalization of a decree of foreclosure ordering that direct 700  
transfer without appraisal or sale shall constitute confirmation 701  
of the transfer and thereby terminate any further statutory or 702  
common law right of redemption. 703

(J) (1) The officer charged with transferring title to 704  
property sold under this section may not transfer the title to a 705  
purchaser unless and until the purchaser or the purchaser's 706  
authorized representative furnishes the officer with an 707  
affidavit stating all of the following, as applicable: 708

(a) If the purchaser is not a pass-through entity, that 709  
the affiant has made, or caused to be made, an inquiry with the 710  
county treasurer in each county in which the purchaser, or a 711  
pass-through entity in which the purchaser directly or 712  
indirectly owns or holds at least a ten per cent interest, owns 713  
property and has been informed by each treasurer that the 714  
purchaser or pass-through entity does not own property in the 715  
county against which delinquent taxes are assessed and that, to 716  
the best of the affiant's knowledge, neither the purchaser nor a 717  
pass-through entity in which the purchaser directly or 718



indirectly owns or holds at least a ten per cent interest owns 719  
property in the state against which delinquent taxes are 720  
assessed. 721

The affiant may, as applicable, alternatively state either 722  
of the following: 723

(i) That the affiant was informed by one or more county 724  
treasurers that the purchaser, or a pass-through entity in which 725  
the purchaser directly or indirectly owns or holds at least a 726  
ten per cent interest, owns property in the applicable county or 727  
counties against which delinquent taxes are assessed, but that 728  
the amounts due have since been paid; 729

(ii) That the affiant was informed by one or more county 730  
treasurers that the purchaser, or a pass-through entity in which 731  
the purchaser directly or indirectly owns or holds at least a 732  
ten per cent interest, owns property in the applicable county or 733  
counties against which delinquent taxes are assessed, and that 734  
one of the following applies: 735

(I) The delinquency has been misassigned to the purchaser 736  
due to a name change, pending property transfer, or 737  
administrative or scrivener's error by the purchaser or county 738  
recorder. If error on the part of the county recorder is stated, 739  
an affidavit or other documentation from the county recorder 740  
supporting that statement shall be submitted with the affidavit. 741

(II) The property against which delinquent taxes are 742  
assessed is the subject of litigation or other proceedings that 743  
challenge the ownership and that may absolve the taxpayer of the 744  
delinquency. 745

(III) There are other circumstances the affiant believes 746  
demonstrate that the delinquency does not result from 747

intentional action or inaction on the part of the purchaser. If 748  
such circumstances are stated, the affiant shall submit 749  
supporting documentation with the affidavit. 750

The officer shall review the affidavit and any submitted 751  
documentation, and may approve or deny the transfer based on the 752  
validity of the circumstances presented in the affidavit and 753  
documentation. 754

(b) If the purchaser is a pass-through entity, that the 755  
affiant has made, or caused to be made, an inquiry with the 756  
county treasurer in each county in which the purchaser, or a 757  
person who directly or indirectly owns or holds at least a ten 758  
per cent interest in the purchaser, owns property and has been 759  
informed by each treasurer that neither the purchaser nor a 760  
person that directly or indirectly owns or holds a ten per cent 761  
interest in the purchaser owns property in the county against 762  
which delinquent taxes are assessed and that, to the best of the 763  
affiant's knowledge, neither the purchaser nor a person that 764  
directly or indirectly owns or holds a ten per cent interest in 765  
the purchaser owns property in the state against which 766  
delinquent taxes are assessed. 767

The affiant may, as applicable, alternatively state either 768  
of the following: 769

(i) That the affiant was informed by one or more county 770  
treasurers that the purchaser, or person who directly or 771  
indirectly owns or holds at least a ten per cent interest in the 772  
purchaser, owns property in the county against which delinquent 773  
taxes are assessed, but that the amounts due have since been 774  
paid; 775

(ii) That the affiant was informed by one or more county 776

treasurers that the purchaser, or a person who directly or 777  
indirectly owns or holds at least a ten per cent interest in the 778  
purchaser, owns property in the applicable county or counties 779  
against which delinquent taxes are assessed, and that one of the 780  
following applies: 781

(I) The delinquency has been misassigned to the purchaser 782  
due to a name change, pending property transfer, or 783  
administrative or scrivener's error by the purchaser or county 784  
recorder. If error on the part of the county recorder is stated, 785  
an affidavit or other documentation from the county recorder 786  
supporting that statement shall be submitted with the affidavit. 787

(II) The property against which delinquent taxes are 788  
assessed is the subject of litigation or other proceedings that 789  
challenge the ownership and that may absolve the taxpayer of the 790  
delinquency. 791

(III) There are other circumstances the affiant believes 792  
demonstrate that the delinquency does not result from 793  
intentional action or inaction on the part of the purchaser. If 794  
such circumstances are stated, the affiant shall submit 795  
supporting documentation with the affidavit. 796

The officer shall review the affidavit and any submitted 797  
documentation, and may approve or deny the transfer based on the 798  
validity of the circumstances presented in the affidavit and 799  
documentation. 800

(c) If the purchaser is an individual, the address of the 801  
purchaser's primary residence; 802

(d) If the purchaser is not an individual, the name and 803  
address of the purchaser's statutory agent. 804

(2) As used in division (J) of this section: 805

(a) "Pass-through entity" has the same meaning as in 806  
section 5733.04 of the Revised Code. 807

(b) "Property against which delinquent taxes are assessed" 808  
does not include property with delinquent taxes that are, at the 809  
time the affidavit is executed, being paid in installments 810  
pursuant to a delinquent tax contract executed pursuant to 811  
section 323.31 of the Revised Code, provided the contract has 812  
not become void under that section. 813

(K) Any person who knowingly makes a false statement in 814  
the affidavit furnished under division (J) of this section is 815  
guilty of falsification under division (A) (11) of section 816  
2921.13 of the Revised Code. 817

**Sec. 5723.06.** (A) (1) The county auditor, on the day set 818  
for the sale of forfeited lands provided in section 5723.04 of 819  
the Revised Code, shall attend at the courthouse and offer for 820  
sale the whole of each tract of land as contained in the list 821  
provided for in such section, at public auction, to the highest 822  
bidder, for an amount sufficient to pay the lesser of the 823  
amounts described in divisions (A) (1) and (2) of section 5721.16 824  
of the Revised Code. 825

The county auditor shall offer each tract separately, 826  
beginning with the first tract contained in the list. 827

(2) If no bid is received for any of the tracts in an 828  
amount sufficient to pay the required amount, and no notice is 829  
given under section 5722.04 of the Revised Code or division (B) 830  
of this section, the auditor may offer such tract for sale 831  
forthwith, and sell it for the best price obtainable. The county 832  
auditor shall continue through such list and may adjourn the 833  
sale from day to day until the county auditor has disposed of or 834

offered for sale each tract of land specified in the notice. The 835  
county auditor may offer a tract of land two or more times at 836  
the same sale. 837

(3) Notwithstanding the minimum sales price provisions of 838  
divisions (A) (1) and (2) of this section to the contrary, 839  
forfeited lands sold pursuant to this section shall not be sold 840  
in either of the following circumstances: 841

(a) To any person that is delinquent on real property 842  
taxes in this state; 843

(b) For less than the total amount of the taxes, 844  
assessments, penalties, interest, and costs that stand charged 845  
against the land if the highest bidder is the owner of record of 846  
the parcel immediately prior to the judgment of foreclosure or 847  
foreclosure and forfeiture, or a member of the following class 848  
of parties connected to that owner: a member of that owner's 849  
immediate family, a person with a power of attorney appointed by 850  
that owner who subsequently transfers the parcel to the owner, a 851  
sole proprietorship owned by that owner or a member of that 852  
owner's immediate family, or a partnership, trust, business 853  
trust, corporation, or association in which the owner or a 854  
member of the owner's immediate family owns or controls directly 855  
or indirectly more than fifty per cent. 856

If a parcel sells for less than the total amount of the 857  
taxes, assessments, penalties, interest, and costs that stand 858  
charged against it, the officer conducting the sale shall 859  
require the buyer to complete an affidavit prepared by the 860  
officer stating that the buyer is not the owner of record 861  
immediately prior to the judgment of foreclosure or foreclosure 862  
and forfeiture, or a member of the specified class of parties 863  
connected to that owner, and the affidavit shall become part of 864

the court records of the proceeding. If the county auditor 865  
discovers within three years after the date of the sale that a 866  
parcel was sold to that owner or a member of the specified class 867  
of parties connected to that owner for a price less than the 868  
amount so described, and if the parcel is still owned by that 869  
owner or a member of the specified class of parties connected to 870  
that owner, the auditor within thirty days after such discovery 871  
shall add the difference between that amount and the sale price 872  
to the amount of taxes that then stand charged against the 873  
parcel and is payable at the next succeeding date for payment of 874  
real property taxes. As used in this paragraph, "immediate 875  
family" means a spouse who resides in the same household and 876  
children. 877

(B) The director of natural resources may give written 878  
notice to the auditor prior to the time of the sale of the 879  
director's intention to purchase forfeited land for the state. 880  
Such notice is a legal minimum bid at the time of the sale, and, 881  
if no bid is received in an amount sufficient to pay the lesser 882  
of the amounts described in divisions (A) (1) and (2) of section 883  
5721.16 of the Revised Code, the land is deemed sold to the 884  
state for no consideration. The director of natural resources 885  
shall record the deed. 886

(C) The sale of forfeited land under this section conveys 887  
the title to the tract or parcel of land, divested of all 888  
liability for any taxes, assessments, charges, penalties, 889  
interest, and costs due at the time of sale that remain after 890  
applying the amount for which it was sold, except as otherwise 891  
provided in division (D) of this section. 892

(D) If the parcel is sold for the amount described in 893  
division (A) (2) of section 5721.16 of the Revised Code, and the 894

county treasurer's estimate of that amount exceeds the amount of 895  
taxes, assessments, interest, penalties, and costs actually 896  
payable when the deed is transferred to the purchaser, the 897  
county auditor shall refund to the purchaser the difference 898  
between the estimate and the amount actually payable. If the 899  
amount of taxes, assessments, interest, penalties, and costs 900  
actually payable when the deed is transferred to the purchaser 901  
exceeds the county treasurer's estimate, the county auditor 902  
shall certify the amount of the excess to the treasurer, who 903  
shall enter that amount on the real and public utility property 904  
tax duplicate opposite the property; the amount of the excess 905  
shall be payable at the next succeeding date prescribed for 906  
payment of taxes in section 323.12 of the Revised Code. 907

(E) A county auditor may not transfer title to a tract of 908  
land sold under this section to a purchaser unless and until the 909  
purchaser furnishes the auditor with an affidavit and, if 910  
applicable, supporting documentation as described in division 911  
(J) of section 5721.19 of the Revised Code. Any person who 912  
knowingly makes a false statement in that affidavit is guilty of 913  
falsification under division (A)(11) of section 2921.13 of the 914  
Revised Code. 915

**Section 2.** That existing sections 317.22, 319.20, 323.28, 916  
323.74, 5713.18, 5721.19, and 5723.06 of the Revised Code are 917  
hereby repealed. 918

**Section 3.** The amendment or enactment by this act of 919  
sections 317.22, 319.20, 319.204, and 5713.18 of the Revised 920  
Code applies to transfers, in whole or in part, of tracts or 921  
lots of real estate occurring on or after the effective date of 922  
this section or subdivisions of tracts or lots of real estate 923  
presented to the county auditor under section 5713.18 of the 924

Revised Code after that effective date.

925