

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 102

Senator Patton

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, 5709.91, 5709.911, 7
5713.083, 5715.02, 5721.01, 5721.02, 5721.03, 8
5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 9
5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 10
5721.30, 5721.32, 5721.33, 5721.37, 5722.01, 11
5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 12
5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 13
5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 14
5723.03, 5723.04, 5723.05, 5723.06, 5723.10, 15
5723.12, 5723.13, 5723.18, and 5739.02; to enact 16
sections 5709.58, 5721.183, 5721.193, and 17
5723.20; and to repeal sections 323.74, 5721.14, 18
5721.15, 5721.16, 5722.09, and 5722.13 of the 19
Revised Code to make changes to the law relating 20
to tax foreclosures and county land 21
reutilization corporations, and to name this act 22
the Gus Frangos Act. 23

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

Section 1. That sections 319.48, 319.54, 321.261, 321.263, 24
321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 323.47, 323.65, 25
323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 323.71, 323.72, 26
323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 505.86, 715.261, 27
721.28, 1721.10, 1724.02, 2329.153, 3737.87, 3745.11, 3767.41, 28
5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 5721.01, 5721.02, 29
5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18, 5721.19, 30
5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32, 5721.33, 31
5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04, 5722.05, 32
5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14, 5722.15, 33
5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06, 34
5723.10, 5723.12, 5723.13, 5723.18, and 5739.02 be amended and 35
sections 5709.58, 5721.183, 5721.193, and 5723.20 of the Revised 36
Code be enacted to read as follows: 37

Sec. 319.48. (A) The county auditor shall maintain a real 38
property tax suspension list of tracts and lots certified to ~~him~~ 39
the auditor under section 323.33 of the Revised Code as being 40
charged with delinquent amounts most likely uncollectible except 41
through foreclosure ~~or through foreclosure and forfeiture.~~ 42
Tracts and lots on the list shall be listed in the same form and 43
order or sequence as on the general tax list of real and public 44
utility property. The list also shall include a description of 45
the tract or lot and the name of the person under whom it is 46
listed. 47

(B) When the county auditor enters current taxes and 48
delinquent amounts on the general tax list and duplicate of real 49
and public utility property under section 319.30 of the Revised 50
Code, ~~he~~ the auditor shall enter against a tract or lot that is 51

on the suspension list only the current taxes levied against the tract or lot; ~~he~~ the auditor shall not enter on the general tax list and duplicate the delinquent taxes, penalties, and interest charged against the tract or lot. Instead, ~~he~~ the auditor shall indicate on the general tax list and duplicate with an asterisk or other marking that the tract or lot appears on the real property tax suspension list, that delinquent taxes, penalties, and interest stand charged against it, and that the amount of the delinquency may be obtained through the county auditor or treasurer.

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

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

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

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

(3) On the next two million dollars, six thousand six

hundred fifty-five ten-thousandths of one per cent; 81

(4) On all further sums, one thousand six hundred sixty- 82
three ten-thousandths of one per cent. 83

If any settlement is not made on or before the date 84
prescribed by law for such settlement or any lawful extension of 85
such date, the aggregate compensation allowed to the auditor 86
shall be reduced one per cent for each day such settlement is 87
delayed after the prescribed date. No penalty shall apply if the 88
auditor and treasurer grant all requests for advances up to 89
ninety per cent of the settlement pursuant to section 321.34 of 90
the Revised Code. The compensation allowed in accordance with 91
this section on settlements made before the dates prescribed by 92
law, or the reduced compensation allowed in accordance with this 93
section on settlements made after the date prescribed by law or 94
any lawful extension of such date, shall be apportioned ratably 95
by the auditor and deducted from the shares or portions of the 96
revenue payable to the state as well as to the county, 97
townships, municipal corporations, and school districts. 98

(B) For the purpose of reimbursing county auditors for the 99
expenses associated with the increased number of applications 100
for reductions in real property taxes under sections 323.152 and 101
4503.065 of the Revised Code that result from the amendment of 102
those sections by Am. Sub. H.B. 119 of the 127th general 103
assembly, there shall be paid from the state's general revenue 104
fund to the county treasury, to the credit of the real estate 105
assessment fund created by section 325.31 of the Revised Code, 106
an amount equal to one per cent of the total annual amount of 107
property tax relief reimbursement paid to that county under 108
sections 323.156 and 4503.068 of the Revised Code for the 109
preceding tax year. Payments made under this division shall be 110

made at the same times and in the same manner as payments made 111
under section 323.156 of the Revised Code. 112

(C) From all moneys collected by the county treasurer on 113
any tax duplicate of the county, other than estate tax 114
duplicates, and on all moneys received as advance payments of 115
personal property and classified property taxes, there shall be 116
paid into the county treasury to the credit of the real estate 117
assessment fund created by section 325.31 of the Revised Code, 118
an amount to be determined by the county auditor, which shall 119
not exceed the percentages prescribed in divisions (C) (1) and 120
(2) of this section. 121

(1) For payments made after June 30, 2007, and before 122
2011, the following percentages: 123

(a) On the first five hundred thousand dollars, four per 124
cent; 125

(b) On the next five million dollars, two per cent; 126

(c) On the next five million dollars, one per cent; 127

(d) On all further sums not exceeding one hundred fifty 128
million dollars, three-quarters of one per cent; 129

(e) On amounts exceeding one hundred fifty million 130
dollars, five hundred eighty-five thousandths of one per cent. 131

(2) For payments made in or after 2011, the following 132
percentages: 133

(a) On the first five hundred thousand dollars, four per 134
cent; 135

(b) On the next ten million dollars, two per cent; 136

(c) On amounts exceeding ten million five hundred thousand 137

dollars, three-fourths of one per cent. 138

Such compensation shall be apportioned ratably by the 139
auditor and deducted from the shares or portions of the revenue 140
payable to the state as well as to the county, townships, 141
municipal corporations, and school districts. 142

(D) Each county auditor shall receive four per cent of the 143
amount of tax collected and paid into the county treasury, on 144
property omitted and placed by the county auditor on the tax 145
duplicate. 146

(E) On all estate tax moneys collected by the county 147
treasurer, the county auditor, on settlement annually with the 148
tax commissioner, shall be allowed, as compensation for the 149
auditor's services under Chapter 5731. of the Revised Code, two 150
per cent of the amount collected and reported that year in 151
excess of refunds distributed, for the use of the general fund 152
of the county. 153

(F) On all cigarette license moneys collected by the 154
county treasurer, the county auditor, on settlement semiannually 155
with the treasurer, shall be allowed as compensation for the 156
auditor's services in the issuing of such licenses one-half of 157
one per cent of such moneys, to be apportioned ratably and 158
deducted from the shares of the revenue payable to the county 159
and subdivisions, for the use of the general fund of the county. 160

(G) The county auditor shall charge and receive fees as 161
follows: 162

(1) For deeds of land sold for taxes to be paid by the 163
purchaser, five dollars; 164

(2) For the transfer or entry of land, lot, or part of 165
lot, or the transfer or entry on or after January 1, 2000, of a 166

used manufactured home or mobile home as defined in section 167
5739.0210 of the Revised Code, fifty cents for each transfer or 168
entry, to be paid by the person requiring it; 169

(3) For receiving statements of value and administering 170
section 319.202 of the Revised Code, one dollar, or ten cents 171
for each one hundred dollars or fraction of one hundred dollars, 172
whichever is greater, of the value of the real property 173
transferred or, for sales occurring on or after January 1, 2000, 174
the value of the used manufactured home or used mobile home, as 175
defined in section 5739.0210 of the Revised Code, transferred, 176
except no fee shall be charged when the transfer is made: 177

(a) To or from the United States, this state, or any 178
instrumentality, agency, or political subdivision of the United 179
States or this state; 180

(b) Solely in order to provide or release security for a 181
debt or obligation; 182

(c) To confirm or correct a deed previously executed and 183
recorded or when a current owner on any record made available to 184
the general public on the internet or a publicly accessible 185
database and the general tax list of real and public utility 186
property and the general duplicate of real and public utility 187
property is a peace officer, parole officer, prosecuting 188
attorney, assistant prosecuting attorney, correctional employee, 189
youth services employee, firefighter, EMT, or investigator of 190
the bureau of criminal identification and investigation and is 191
changing the current owner name listed on any record made 192
available to the general public on the internet or a publicly 193
accessible database and the general tax list of real and public 194
utility property and the general duplicate of real and public 195
utility property to the initials of the current owner as 196

prescribed in division (B) (1) of section 319.28 of the Revised Code;	197 198
(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;	199 200 201
(e) On sale for delinquent taxes or assessments;	202
(f) Pursuant to court order, to the extent that such transfer is not the result of a sale effected or completed pursuant to such order;	203 204 205
(g) Pursuant to a reorganization of corporations or unincorporated associations or pursuant to the dissolution of a corporation, to the extent that the corporation conveys the property to a stockholder as a distribution in kind of the corporation's assets in exchange for the stockholder's shares in the dissolved corporation;	206 207 208 209 210 211
(h) By a subsidiary corporation to its parent corporation for no consideration, nominal consideration, or in sole consideration of the cancellation or surrender of the subsidiary's stock;	212 213 214 215
(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;	216 217 218
(j) When the value of the real property or the manufactured or mobile home or the value of the interest that is conveyed does not exceed one hundred dollars;	219 220 221
(k) Of an occupied residential property, including a manufactured or mobile home, being transferred to the builder of a new residence or to the dealer of a new manufactured or mobile	222 223 224

home when the former residence is traded as part of the	225
consideration for the new residence or new manufactured or	226
mobile home;	227
(l) To a grantee other than a dealer in real property or	228
in manufactured or mobile homes, solely for the purpose of, and	229
as a step in, the prompt sale of the real property or	230
manufactured or mobile home to others;	231
(m) To or from a person when no money or other valuable	232
and tangible consideration readily convertible into money is	233
paid or to be paid for the real estate or manufactured or mobile	234
home and the transaction is not a gift;	235
(n) Pursuant to division (B) of section 317.22 of the	236
Revised Code, or section 2113.61 of the Revised Code, between	237
spouses or to a surviving spouse pursuant to section 5302.17 of	238
the Revised Code as it existed prior to April 4, 1985, between	239
persons pursuant to section 5302.17 or 5302.18 of the Revised	240
Code on or after April 4, 1985, to a person who is a surviving,	241
survivorship tenant pursuant to section 5302.17 of the Revised	242
Code on or after April 4, 1985, or pursuant to section 5309.45	243
of the Revised Code;	244
(o) To a trustee acting on behalf of minor children of the	245
deceased;	246
(p) Of an easement or right-of-way when the value of the	247
interest conveyed does not exceed one thousand dollars;	248
(q) Of property sold to a surviving spouse pursuant to	249
section 2106.16 of the Revised Code;	250
(r) To or from an organization exempt from federal income	251
taxation under section 501(c)(3) of the "Internal Revenue Code	252
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided	253

such transfer is without consideration and is in furtherance of	254
the charitable or public purposes of such organization;	255
(s) Among the heirs at law or devisees, including a	256
surviving spouse, of a common decedent, when no consideration in	257
money is paid or to be paid for the real property or	258
manufactured or mobile home;	259
(t) To a trustee of a trust, when the grantor of the trust	260
has reserved an unlimited power to revoke the trust;	261
(u) To the grantor of a trust by a trustee of the trust,	262
when the transfer is made to the grantor pursuant to the	263
exercise of the grantor's power to revoke the trust or to	264
withdraw trust assets;	265
(v) To the beneficiaries of a trust if the fee was paid on	266
the transfer from the grantor of the trust to the trustee or if	267
the transfer is made pursuant to trust provisions which became	268
irrevocable at the death of the grantor;	269
(w) To a corporation for incorporation into a sports	270
facility constructed pursuant to section 307.696 of the Revised	271
Code;	272
(x) Between persons pursuant to section 5302.18 of the	273
Revised Code;	274
(y) From a county land reutilization corporation organized	275
under Chapter 1724. of the Revised Code, or its wholly owned	276
subsidiary, to a third party.	277
(4) For the cost of publishing the delinquent manufactured	278
home tax list, <u>and</u> the delinquent tax list, and the delinquent	279
vacant land tax list, a flat fee, as determined by the county	280
auditor, to be charged to the owner of a home on the delinquent	281

manufactured home tax list or the property owner of land on the 282
delinquent tax list ~~or the delinquent vacant land tax list.~~ 283

The auditor shall compute and collect the fee. The auditor 284
shall maintain a numbered receipt system, as prescribed by the 285
tax commissioner, and use such receipt system to provide a 286
receipt to each person paying a fee. The auditor shall deposit 287
the receipts of the fees on conveyances in the county treasury 288
daily to the credit of the general fund of the county, except 289
that fees charged and received under division (G) (3) of this 290
section for a transfer of real property to a county land 291
reutilization corporation shall be credited to the county land 292
reutilization corporation fund established under section 321.263 293
of the Revised Code. 294

The real property transfer fee provided for in division 295
(G) (3) of this section shall be applicable to any conveyance of 296
real property presented to the auditor on or after January 1, 297
1968, regardless of its time of execution or delivery. 298

The transfer fee for a used manufactured home or used 299
mobile home shall be computed by and paid to the county auditor 300
of the county in which the home is located immediately prior to 301
the transfer. 302

Sec. 321.261. (A) In each county treasury there shall be 303
created the treasurer's delinquent tax and assessment collection 304
fund and the prosecuting attorney's delinquent tax and 305
assessment collection fund. Except as otherwise provided in this 306
division, two and one-half per cent of all delinquent real 307
property, personal property, and manufactured and mobile home 308
taxes and assessments collected by the county treasurer shall be 309
deposited in the treasurer's delinquent tax and assessment 310
collection fund, and two and one-half per cent of such 311

delinquent taxes and assessments shall be deposited in the 312
prosecuting attorney's delinquent tax and assessment collection 313
fund. The board of county commissioners shall appropriate to the 314
county treasurer from the treasurer's delinquent tax and 315
assessment collection fund, and shall appropriate to the 316
prosecuting attorney from the prosecuting attorney's delinquent 317
tax and assessment collection fund, money to the credit of the 318
respective fund, and except as provided in division (D) of this 319
section, the appropriation shall be used only for the following 320
purposes: 321

(1) By the county treasurer or the county prosecuting 322
attorney in connection with the collection of delinquent real 323
property, personal property, and manufactured and mobile home 324
taxes and assessments, including proceedings related to 325
foreclosure of the state's lien for such taxes against such 326
property; 327

(2) With respect to any portion of the amount appropriated 328
from the treasurer's delinquent tax and assessment collection 329
fund for the benefit of a county land reutilization corporation 330
organized under Chapter 1724. of the Revised Code, the county 331
land reutilization corporation. Upon the deposit of amounts in 332
the treasurer's delinquent tax and assessment collection fund, 333
any amounts allocated at the direction of the treasurer to the 334
support of the county land reutilization corporation shall be 335
paid out of such fund to the corporation upon a warrant of the 336
county auditor. 337

If the balance in the treasurer's or prosecuting 338
attorney's delinquent tax and assessment collection fund exceeds 339
three times the amount deposited into the fund in the preceding 340
year, the treasurer or prosecuting attorney, on or before the 341

twentieth day of October of the current year, may direct the 342
county auditor to forgo the allocation of delinquent taxes and 343
assessments to that officer's respective fund in the ensuing 344
year. If the county auditor receives such direction, the auditor 345
shall cause the portion of taxes and assessments that otherwise 346
would be credited to the fund under this section in that ensuing 347
year to be allocated and distributed among taxing units' funds 348
as otherwise provided in this chapter and other applicable law. 349

(B) During the period of time that a county land 350
reutilization corporation is functioning as such on behalf of a 351
county, the board of county commissioners, upon the request of 352
the county treasurer, a county commissioner, or the county land 353
reutilization corporation, may designate by resolution that an 354
additional amount, not exceeding five per cent of all 355
collections of delinquent real property, personal property, and 356
manufactured and mobile home taxes and assessments, shall be 357
deposited in the ~~treasurer's delinquent tax and assessment~~ 358
~~collection~~ county land reutilization corporation fund and 359
established under section 321.263 of the Revised Code, to be 360
available for appropriation by the board for the use of the 361
corporation. Any such amounts so deposited and appropriated 362
under this division shall be paid out of the ~~treasurer's-~~ 363
~~delinquent tax and assessment collection~~ county land 364
reutilization corporation fund to the corporation upon a warrant 365
of the county auditor. 366

(C) Annually by the first day of December, the county 367
treasurer and the prosecuting attorney each shall submit a 368
report to the board of county commissioners regarding the use of 369
the moneys appropriated from their respective delinquent tax and 370
assessment collection funds. Each report shall specify the 371
amount appropriated from the fund during the current calendar 372

year, an estimate of the amount so appropriated that will be 373
expended by the end of the year, a summary of how the amount 374
appropriated has been expended in connection with delinquent tax 375
collection activities or land reutilization, and an estimate of 376
the amount that will be credited to the fund during the ensuing 377
calendar year. 378

The annual report of a county land reutilization 379
corporation required by section 1724.05 of the Revised Code 380
shall include information regarding the amount and use of the 381
moneys that the corporation received from the treasurer's 382
delinquent tax and assessment collection fund and the county 383
land reutilization corporation fund. 384

(D) (1) In any county, if the county treasurer or 385
prosecuting attorney determines that the balance to the credit 386
of that officer's corresponding delinquent tax and assessment 387
collection fund exceeds the amount required to be used as 388
prescribed by division (A) of this section, the county treasurer 389
or prosecuting attorney may expend the excess to prevent 390
residential mortgage foreclosures in the county and to address 391
problems associated with other foreclosed real property. The 392
amount used for that purpose in any year may not exceed the 393
amount that would cause the fund to have a reserve of less than 394
twenty per cent of the amount expended in the preceding year for 395
the purposes of division (A) of this section. 396

Money authorized to be expended under division (D) (1) of 397
this section shall be used to provide financial assistance in 398
the form of loans to borrowers in default on their home 399
mortgages, including for the payment of late fees, to clear 400
arrearage balances, and to augment moneys used in the county's 401
foreclosure prevention program. The money also may be used to 402

assist county land reutilization corporations, municipal 403
corporations, or townships in the county, upon their application 404
to the county treasurer, prosecuting attorney, or the county 405
department of development, in the nuisance abatement of 406
deteriorated residential buildings in foreclosure, or vacant, 407
abandoned, tax-delinquent, or blighted real property, including 408
paying the costs of boarding up such buildings, lot maintenance, 409
and demolition. 410

(2) In a county having a population of more than one 411
hundred thousand according to the department of development's 412
2006 census estimate, if the county treasurer or prosecuting 413
attorney determines that the balance to the credit of that 414
officer's corresponding delinquent tax and assessment collection 415
fund exceeds the amount required to be used as prescribed by 416
division (A) of this section, the county treasurer or 417
prosecuting attorney may expend the excess to assist county land 418
reutilization corporations, townships, or municipal corporations 419
located in the county as provided in division (D)(2) of this 420
section, provided that the combined amount so expended each year 421
in a county shall not exceed five million dollars. Upon 422
application for the funds by a county land reutilization 423
corporation, township, or municipal corporation, the county 424
treasurer or prosecuting attorney may assist the county land 425
reutilization corporation, township, or municipal corporation in 426
abating foreclosed residential nuisances, including paying the 427
costs of securing such buildings, lot maintenance, and 428
demolition. At the prosecuting attorney's discretion, the 429
prosecuting attorney also may apply the funds to costs of 430
prosecuting alleged violations of criminal and civil laws 431
governing real estate and related transactions, including fraud 432
and abuse. 433

Sec. 321.263. A county land reutilization corporation fund 434
shall be established in the county treasury of each county in 435
which a county land reutilization corporation has been organized 436
under Chapter 1724. of the Revised Code ~~and in which~~. Any amount 437
in the county land reutilization corporation fund appropriated 438
by a board of county commissioners shall be paid to the 439
corporation, upon the corporation's written request, by the 440
county treasurer upon the warrant of the county auditor. 441

If the county treasurer has made advance payments under 442
section 321.341 of the Revised Code. ~~The, the~~ county treasurer 443
shall credit all penalties and interest on the current year 444
unpaid taxes and the current year delinquent taxes advanced to 445
the county land reutilization corporation fund as provided under 446
section 321.341 of the Revised Code when the current year unpaid 447
taxes and current year delinquent taxes are collected. 448

~~Any amount in the county land reutilization corporation~~ 449
~~fund appropriated by a board of county commissioners shall be~~ 450
~~paid to the corporation, upon its written request, by the county~~ 451
~~treasurer upon the warrant of the county auditor. At the end of~~ 452
the year immediately following the year in which an amount of 453
penalties and interest was deposited in the county land 454
reutilization corporation fund, any balance of that amount of 455
penalties and interest remaining in the fund shall be encumbered 456
for the repayment of any borrowed money, and interest accrued 457
thereon, that was used to make an advance payment under section 458
321.341 of the Revised Code, and that has not yet been repaid. 459
The balance remaining in the fund from any amount of penalties 460
and interest deposited in the fund shall be determined as if all 461
amounts deposited into the fund are drawn from the fund on a 462
first-in, first-out basis. The amount encumbered shall not 463
exceed the county's aggregate liability for the borrowed money 464

and interest, and shall be determined as if the liability were 465
to be discharged on the termination or maturity date of the 466
instrument under which the money was borrowed. If the balance of 467
penalties and interest is not or will not be reserved for 468
appropriation or reappropriation to the corporation in a 469
succeeding fiscal year, it shall be transferred by the county 470
treasurer to the undivided general tax fund of the county. Such 471
amounts of penalties and interest shall be apportioned and 472
distributed to the appropriate taxing districts in the same 473
manner as the distribution of delinquent taxes and assessments. 474

Sec. 321.343. A county treasurer of a county in which a 475
county land reutilization corporation has been organized under 476
Chapter 1724. of the Revised Code may enter into an agreement 477
with the county land reutilization corporation for the benefit 478
of the holders of debt obligations of the corporation for the 479
repayment of which will be pledged the penalties and interest on 480
current year unpaid taxes and current year delinquent taxes, as 481
defined in and available under section 321.341 of the Revised 482
Code. The pledge agreement may include, without limitation, a 483
pledge by the county treasurer of and a grant of a security 484
interest in the penalties and interest deposited into the county 485
land reutilization corporation fund to the payment of debt 486
service on the debt obligations and a covenant of the county 487
treasurer to continue to make the special tax advances 488
authorized under section 321.341 of the Revised Code when the 489
debt obligations remain outstanding if necessary to generate 490
from the penalties and interest at least the amount needed to 491
pay the debt service on the debt obligations when due. The 492
penalties and interest so pledged and so deposited are 493
immediately subject to the pledge and security interest without 494
any physical delivery thereof or further act. The pledge and 495

security interest are valid, binding, and enforceable against 496
all parties having claims of any kind against the county land 497
reutilization corporation or the county treasurer, irrespective 498
of notice thereof, and such pledge and grant of a security 499
interest creates a perfected security interest for all purposes 500
of Chapter 1309. of the Revised Code, without the necessity for 501
separation or delivery or possession of the pledged penalties 502
and interest, or for the filing or recording of the document by 503
which the pledge and security interest are created. The 504
penalties and interest so deposited may be applied to the 505
purposes for which pledged without necessity for any act of 506
appropriation. The performance under this pledge agreement is 507
expressly determined and declared to be a duty specifically 508
enjoined by law upon the county treasurer and each officer and 509
employee having authority to perform the duty of the county 510
treasurer resulting from an office, trust, or station, within 511
the meaning of section 2731.01 of the Revised Code, enforceable 512
by writ of mandamus. 513

Sec. 323.25. (A) When taxes charged against an entry on 514
the tax duplicate, or any part of those taxes, are not paid 515
within sixty days after delivery of the delinquent land 516
duplicate to the county treasurer as prescribed by section 517
5721.011 of the Revised Code, the county treasurer shall enforce 518
the lien for the taxes by civil action in the treasurer's 519
official capacity as treasurer, for the sale of such premises in 520
the same way mortgage liens are enforced or for the transfer of 521
such premises to an electing subdivision pursuant to section 522
323.28 or 323.78 of the Revised Code, in the court of common 523
pleas of the county, or in a municipal court with jurisdiction, ~~or~~ 524
~~or in the county board of revision with jurisdiction pursuant to~~ 525
~~section 323.66 of the Revised Code.~~ Nothing in this section 526

prohibits the treasurer from instituting such an action before 527
the delinquent tax list ~~or delinquent vacant land tax list~~ that 528
includes the premises has been published pursuant to division 529
(B) of section 5721.03 of the Revised Code if the list is not 530
published within the time prescribed by that division. 531

(B) After the civil action has been instituted, but before 532
the expiration of the applicable redemption period, any person 533
entitled to redeem the land may do so by tendering to the county 534
treasurer an amount sufficient, as determined by the court ~~or~~ 535
~~board of revision~~, to pay the taxes, assessments, penalties, 536
interest, and charges then due and unpaid, and the costs 537
incurred in the civil action, and by demonstrating that the 538
property is in compliance with all applicable zoning 539
regulations, land use restrictions, and building, health, and 540
safety codes. 541

(C) If the delinquent land duplicate lists minerals or 542
rights to minerals listed pursuant to sections 5713.04, 5713.05, 543
and 5713.06 of the Revised Code, the county treasurer may 544
enforce the lien for taxes against such minerals or rights to 545
minerals by civil action, in the treasurer's official capacity 546
as treasurer, in the manner prescribed by this section, or 547
proceed as provided under section 5721.46 of the Revised Code. 548

(D) If service by publication is necessary, instead of as 549
provided by the Rules of Civil Procedure, such publication shall 550
either be made (1) once a week for three consecutive weeks in a 551
newspaper of general circulation in the county or (2) once in a 552
newspaper of general circulation in the county and, beginning 553
one week thereafter, on a web site of the county or of the 554
court, as selected by the clerk of the court. Publication on the 555
web site shall continue until one year after the date a finding 556

is entered under section 323.28 of the Revised Code with respect 557
to such property. Any notices published on a web site shall 558
identify the date the notice is first published on the web site. 559
If proceeding under division (D) (1) of this section, the second 560
and third publication of the notice may be abbreviated as 561
authorized under section 7.16 of the Revised Code. 562

Service shall be complete, if proceeding under division 563
(D) (1) of this section, at the expiration of three weeks after 564
the date of the first publication or, if proceeding under 565
division (D) (2) of this section, the date that is two weeks 566
after the clerk causes the notice to be published on the 567
selected web site. If the prosecuting attorney determines that 568
service upon a defendant may be obtained ultimately only by 569
publication, the prosecuting attorney may cause service to be 570
made simultaneously by certified mail, return receipt requested, 571
ordinary mail, and publication. 572

(E) The county treasurer shall not enforce the lien for 573
taxes against real property to which any of the following 574
applies: 575

(1) The real property is the subject of an application for 576
exemption from taxation under section 5715.27 of the Revised 577
Code and does not appear on the delinquent land duplicate; 578

(2) The real property is the subject of a valid delinquent 579
tax contract under section 323.31 of the Revised Code for which 580
the county treasurer has not made certification to the county 581
auditor that the delinquent tax contract has become void in 582
accordance with that section; 583

(3) A tax certificate respecting that property has been 584
sold under section 5721.32 or 5721.33 of the Revised Code; 585

provided, however, that nothing in this division shall prohibit 586
the county treasurer or the county prosecuting attorney from 587
enforcing the lien of the state and its political subdivisions 588
for taxes against a certificate parcel with respect to any or 589
all of such taxes that at the time of enforcement of such lien 590
are not the subject of a tax certificate. 591

(F) Upon application of the plaintiff, the court shall 592
advance such cause on the docket, so that it may be first heard. 593

The court may order that the proceeding be transferred to 594
the county board of revision if so authorized under section 595
323.691 of the Revised Code. 596

Sec. 323.26. Having ~~made~~named the proper parties in a 597
suit under section 323.25 of the Revised Code, it shall be 598
sufficient for the county treasurer to allege in the treasurer's 599
petition that the taxes are charged on the tax duplicate against 600
lands, lots, or parcels thereof, the amount of the taxes, and 601
that the taxes are unpaid, and the treasurer shall not be 602
required to set forth in the petition any other or further 603
special matter relating to such taxes. A certified copy of the 604
entry on the tax duplicate or an affidavit from the county 605
treasurer or deputy treasurer describing the lands, lots, or 606
parcels and the amount of the taxes, assessments, charges, 607
interest, and penalties due and unpaid, and stating that the 608
amount has been certified by the auditor to the county treasurer 609
as delinquent shall be prima-facie evidence of such allegations 610
and the validity of the taxes. In the petition, the county 611
treasurer of a county in which a county land reutilization 612
corporation is organized under Chapter 1724. of the Revised Code 613
may invoke the alternative redemption period provided under 614
section 323.78 of the Revised Code. Notwithstanding the 615

provisions for sale of property foreclosed under Chapters 323. 616
and 5721. of the Revised Code, if the treasurer's petition 617
invokes the alternative redemption period, upon the expiration 618
of the alternative redemption period, title to the parcels may 619
be transferred by deed to a municipal corporation, county, 620
township, school district, or a county land reutilization 621
corporation in accordance with section 323.78 of the Revised 622
Code. 623

Sec. 323.28. (A) A finding shall be entered in a 624
proceeding under section 323.25 of the Revised Code for taxes, 625
assessments, penalties, interest, and charges due and payable at 626
the time the deed of real property sold or transferred under 627
this section is transferred to the purchaser or transferee, plus 628
the cost of the proceeding. For purposes of determining such 629
amount, the county treasurer may estimate the amount of taxes, 630
assessments, interest, penalties, charges, and costs that will 631
be payable at the time the deed of the property is transferred 632
to the purchaser or transferee. 633

The court of common pleas, or a municipal court with 634
jurisdiction, ~~or the county board of revision with jurisdiction~~ 635
~~pursuant to section 323.66 of the Revised Code~~ shall order such 636
premises to be transferred pursuant to division (E) of this 637
section or shall order such premises to be sold for payment of 638
the finding, but for not less than either of the following, 639
unless the county treasurer applies for an appraisal: 640

(1) The total amount of such finding; 641

(2) The ~~fair market~~ appraised value of the premises, as 642
determined by the county auditor for taxation purposes, plus the 643
cost of the proceeding. 644

If the county treasurer applies for an appraisal, the 645
premises shall be appraised in the manner provided by section 646
2329.17 of the Revised Code, and shall be sold for at least two- 647
thirds of the appraised value. 648

Notwithstanding the minimum sales price provisions of 649
divisions (A) (1) and (2) of this section to the contrary, a 650
parcel sold pursuant to this section shall not be sold for less 651
than the amount described in division (A) (1) of this section if 652
the highest bidder is the owner of record of the parcel 653
immediately prior to the judgment of foreclosure or a member of 654
the following class of parties connected to that owner: a member 655
of that owner's immediate family, a person with a power of 656
attorney appointed by that owner who subsequently transfers the 657
parcel to the owner, a sole proprietorship owned by that owner 658
or a member of the owner's immediate family, or partnership, 659
trust, business trust, corporation, or association in which the 660
owner or a member of the owner's immediate family owns or 661
controls directly or indirectly more than fifty per cent. If a 662
parcel sells for less than the amount described in division (A) 663
(1) of this section, the officer conducting the sale shall 664
require the buyer to complete an affidavit stating that the 665
buyer is not the owner of record immediately prior to the 666
judgment of foreclosure or a member of the specified class of 667
parties connected to that owner, and the affidavit shall become 668
part of the court records of the proceeding. If the county 669
auditor discovers within three years after the date of the sale 670
that a parcel was sold to that owner or a member of the 671
specified class of parties connected to that owner for a price 672
less than the amount so described, and if the parcel is still 673
owned by that owner or a member of the specified class of 674
parties connected to that owner, the auditor within thirty days 675

after such discovery shall add the difference between that 676
amount and the sale price to the amount of taxes that then stand 677
charged against the parcel and is payable at the next succeeding 678
date for payment of real property taxes. As used in this 679
paragraph, "immediate family" means a spouse who resides in the 680
same household and children. 681

(B) From the proceeds of the sale the costs shall be first 682
paid, next the amount found due for taxes, then the amount of 683
any taxes accruing after the entry of the finding and before the 684
deed of the property is transferred to the purchaser following 685
the sale, all of which taxes shall be deemed satisfied, though 686
the amount applicable to them is deficient, and any balance 687
shall be distributed according to section 5721.20 of the Revised 688
Code. No statute of limitations shall apply to such action. Upon 689
sale, all liens for taxes due at the time the deed of the 690
property is transferred to the purchaser following the sale, and 691
liens subordinate to liens for taxes, shall be deemed satisfied 692
and discharged unless otherwise provided by the order of sale. 693

(C) If the county treasurer's estimate of the amount of 694
the finding under division (A) of this section exceeds the 695
amount of taxes, assessments, interest, penalties, and costs 696
actually payable when the deed is transferred to the purchaser, 697
the officer who conducted the sale shall refund to the purchaser 698
the difference between the estimate and the amount actually 699
payable. If the amount of taxes, assessments, interest, 700
penalties, and costs actually payable when the deed is 701
transferred to the purchaser exceeds the county treasurer's 702
estimate, the officer shall certify the amount of the excess to 703
the treasurer, who shall enter that amount on the real and 704
public utility property tax duplicate opposite the property; the 705
amount of the excess shall be payable at the next succeeding 706

date prescribed for payment of taxes in section 323.12 of the Revised Code, and shall not be deemed satisfied and discharged pursuant to division (B) of this section.

(D) Premises ordered to be sold under this section but remaining unsold for want of bidders after being offered for sale on two separate occasions, not less than two weeks apart, or after being offered for sale on one occasion in the case of abandoned land as defined in section 323.65 of the Revised Code or nonproductive land as defined in section 5722.01 of the Revised Code, shall be forfeited to the state ~~or to a political subdivision, school district, or county land reutilization corporation pursuant to Chapter 5722. or section 5723.01 of the Revised Code~~, and shall be disposed of pursuant to Chapter 5722. ~~or 5723.~~ of the Revised Code.

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

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

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

(2) Notwithstanding section 5722.03 of the Revised Code, and subject to section 5721.193 of the Revised Code, if the complaint alleges that the property is ~~delinquent vacant land as defined in section 5721.01 of the Revised Code~~, abandoned lands as defined in section 323.65 of the Revised Code, land or lands described in division (F) of section 5722.01 of the Revised Code ~~nonproductive land~~, and if an electing subdivision indicates its desire to acquire the parcel by way of an affidavit filed in the case prior to the adjudication of foreclosure, and if the value of the taxes, assessments, penalties, interest, and all

other charges and costs of the action exceed the auditor's ~~fair-~~ 736
~~market appraised~~ value of the parcel for taxation purposes, then 737
the court ~~or board of revision having jurisdiction over the~~ 738
~~matter~~ on motion of the plaintiff, or on the court's ~~or board's~~ 739
own motion, shall, upon any adjudication of foreclosure, order, 740
without appraisal and without sale, the fee simple title of the 741
property to be transferred to and vested in an electing 742
subdivision ~~as defined in division (A) of section 5722.01 of the~~ 743
~~Revised Code. For purposes of determining whether the taxes,~~ 744
~~assessments, penalties, interest, and all other charges and~~ 745
~~costs of the action exceed the actual fair market value of the~~ 746
~~parcel, the auditor's most current valuation shall be rebuttably~~ 747
~~presumed to be, and constitute prima facie evidence of, the fair~~ 748
~~market value of the parcel. In such case, the~~ 749

(3) The filing for journalization of a decree of 750
foreclosure ordering ~~that~~ direct transfer without appraisal or 751
sale ~~shall constitute~~ constitutes confirmation of the transfer 752
and thereby ~~terminate~~ terminates any further statutory or common 753
law right of redemption. 754

(4) Upon the journalization of a decree of foreclosure 755
ordering direct transfer without appraisal and sale pursuant to 756
division (E)(2) of this section, the sheriff shall execute and 757
record a deed transferring the property to the electing 758
subdivision named in the order, subject to division (H) of 759
section 5721.19 of the Revised Code. Once the deed is recorded, 760
title to the property is incontestable in the electing 761
subdivision and free and clear of all liens for taxes, 762
penalties, interest, charges, assessments, and all other liens 763
and encumbrances, except for easements and covenants of record 764
running with the land and created prior to the time at which the 765
taxes or assessments, for the nonpayment of which the abandoned 766

land or nonproductive land was transferred to the electing 767
subdivision, became due and payable. 768

(F) Whenever the officer charged to conduct the sale 769
offers any parcel for sale, the officer first shall read aloud a 770
complete legal description of the parcel, or in the alternative, 771
may read aloud only a summary description and a parcel number if 772
the county has adopted a permanent parcel number system and if 773
the advertising notice published prior to the sale includes a 774
complete legal description or indicates where the complete legal 775
description may be obtained. 776

Sec. 323.31. (A) (1) A person who owns agricultural real 777
property or owns and occupies residential real property or a 778
manufactured or mobile home that does not have an outstanding 779
tax lien certificate or judgment of foreclosure against it, and 780
a person who is a vendee of such property under a purchase 781
agreement or land contract and who occupies the property, shall 782
have at least one opportunity to pay any delinquent or unpaid 783
current taxes, or both, charged against the property by entering 784
into a written delinquent tax contract with the county treasurer 785
in a form prescribed or approved by the tax commissioner. 786
Subsequent opportunities to enter into a delinquent tax contract 787
shall be at the county treasurer's sole discretion. 788

(2) The treasurer may enter into a delinquent tax contract 789
in accordance with division (A) of this section with an owner or 790
vendee of real property, other than residential real property or 791
a manufactured or mobile home that is occupied by the owner, and 792
other than agricultural real property. 793

(3) The delinquent tax contract described in division (A) 794
of this section may be entered into at any time prior to an 795
adjudication of foreclosure pursuant to proceedings by the 796

county treasurer and the county prosecuting attorney pursuant to 797
section 323.25 or 323.65 to 323.79 of the Revised Code or by the 798
county prosecuting attorney pursuant to section 5721.18 of the 799
Revised Code, the adjudication of foreclosure pursuant to 800
proceedings by a private attorney pursuant to section 5721.37 of 801
the Revised Code, ~~the commencement of foreclosure and forfeiture~~ 802
~~proceedings pursuant to section 5721.14 of the Revised Code,~~ or 803
the commencement of collection proceedings pursuant to division 804
(H) of section 4503.06 of the Revised Code by the filing of a 805
civil action as provided in that division. A duplicate copy of 806
each delinquent tax contract shall be filed with the county 807
auditor, who shall attach the copy to the delinquent land tax 808
certificate, ~~delinquent vacant land tax certificate,~~ or the 809
delinquent manufactured home tax list, or who shall enter an 810
asterisk in the margin next to the entry for the tract or lot on 811
the master list of delinquent tracts, ~~master list of delinquent-~~ 812
~~vacant tracts,~~ or next to the entry for the home on the 813
delinquent manufactured home tax list, prior to filing it with 814
the prosecuting attorney under section 5721.13 of the Revised 815
Code, or, in the case of the delinquent manufactured home tax 816
list, prior to delivering it to the county treasurer under 817
division (H) (2) of section 4503.06 of the Revised Code. If the 818
delinquent tax contract is entered into after the certificate or 819
the master list has been filed with the prosecuting attorney, 820
the treasurer shall file the duplicate copy with the prosecuting 821
attorney. 822

(4) A delinquent tax contract entered into under division 823
(A) of this section shall provide for the payment of any 824
delinquent or unpaid current taxes, or both, in installments 825
over a period, beginning on the date of the first payment made 826
under the contract, not to exceed one of the following: 827

(a) Five years for a person entering into a contract on 828
the basis of residential real property the person owns and 829
occupies, except the period shall be not less than two years if 830
the person so requests; 831

(b) Ten years for a person entering into a contract on the 832
basis of a qualifying athletic complex, as defined in section 833
5709.57 of the Revised Code; 834

(c) Five years for a person entering into a contract on 835
the basis of property other than that described in division (A) 836
(4) (a) or (b) of this section. 837

(5) For each delinquent tax contract entered into under 838
division (A) of this section, the county treasurer shall 839
determine and shall specify in the delinquent tax contract the 840
number of installments, the amount of each installment, and the 841
schedule for payment of the installments. Except as otherwise 842
provided for taxes, penalties, and interest under division (B) 843
of section 319.43 of the Revised Code, the part of each 844
installment payment representing taxes and penalties and 845
interest thereon shall be apportioned among the several taxing 846
districts in the same proportion that the amount of taxes levied 847
by each district against the entry in the preceding tax year 848
bears to the taxes levied by all such districts against the 849
entry in the preceding tax year. The part of each payment 850
representing assessments and other charges shall be credited to 851
those items in the order in which they became due. Each payment 852
made to a taxing district shall be apportioned among the taxing 853
district's several funds for which taxes or assessments have 854
been levied. 855

(6) When an installment payment is not received by the 856
treasurer when due under a delinquent tax contract entered into 857

under division (A) of this section or any current taxes or 858
special assessments charged against the property become unpaid, 859
the delinquent tax contract becomes void unless the treasurer 860
permits a new delinquent tax contract to be entered into; if the 861
treasurer does not permit a new delinquent tax contract to be 862
entered into, the treasurer shall certify to the auditor that 863
the delinquent tax contract has become void. 864

(7) Upon receipt of certification described in division 865
(A) (6) of this section, the auditor shall destroy the duplicate 866
copy of the voided delinquent tax contract. If such copy has 867
been filed with the prosecuting attorney, the auditor 868
immediately shall deliver the certification to the prosecuting 869
attorney, who shall attach it to the appropriate certificate and 870
the duplicate copy of the voided delinquent tax contract or 871
strike through the asterisk entered in the margin of the master 872
list next to the entry for the tract or lot that is the subject 873
of the voided delinquent tax contract. The prosecuting attorney 874
then shall institute a proceeding to foreclose the lien of the 875
state in accordance with section 323.25, sections 323.65 to 876
323.79, or section 5721.18 of the Revised Code ~~or, in the case~~ 877
~~of delinquent vacant land, a foreclosure proceeding in~~ 878
~~accordance with section 323.25, sections 323.65 to 323.79, or~~ 879
~~section 5721.18 of the Revised Code, or a foreclosure and~~ 880
~~forfeiture proceeding in accordance with section 5721.14 of the~~ 881
~~Revised Code.~~ In the case of a manufactured or mobile home, the 882
county treasurer shall cause a civil action to be brought as 883
provided under division (H) of section 4503.06 of the Revised 884
Code. 885

(B) If there is an outstanding tax certificate respecting 886
a delinquent parcel under section 5721.32 or 5721.33 of the 887
Revised Code, a written delinquent tax contract may not be 888

entered into under this section. To redeem a tax certificate in 889
installments, the owner or other person seeking to redeem the 890
tax certificate shall enter into a redemption payment plan under 891
division (C) of section 5721.38 of the Revised Code. 892

(C) As used in this section, "unpaid current taxes" means 893
any current taxes charged on the general tax list and duplicate 894
of real and public utility property or the manufactured home tax 895
list and duplicate that remain unpaid after the last day 896
prescribed for payment of the first installment of such taxes 897
without penalty, and any penalties associated with such taxes. 898

Sec. 323.33. If a county treasurer determines, for a tract 899
or lot of real property on the delinquent land list and 900
duplicate on which no taxes have been paid for at least five 901
years, that the delinquent amounts are most likely uncollectible 902
except through foreclosure ~~or through foreclosure and~~ 903
~~forfeiture, he~~ the treasurer may certify that determination 904
together with ~~his~~ the treasurer's reasons for it to the county 905
board of revision and the prosecuting attorney. If the board of 906
revision and the prosecuting attorney determine that the 907
delinquent amounts are most likely uncollectible except through 908
foreclosure or through foreclosure and forfeiture, they shall 909
certify that determination to the county auditor. Upon receipt 910
of the determination, the county auditor shall place the tract 911
or lot on the real property tax suspension list maintained under 912
section 319.48 of the Revised Code. 913

Sec. 323.47. (A) If land held by tenants in common is sold 914
upon proceedings in partition, or taken by the election of any 915
of the parties to such proceedings, or real estate is sold by 916
administrators, executors, guardians, or trustees, the court 917
shall order that the taxes, penalties, and assessments then due 918

and payable, and interest on those taxes, penalties, and 919
assessments, that are or will be a lien on such land or real 920
estate as of the date of the sale or election, be discharged out 921
of the proceeds of such sale or election, but only to the extent 922
of those proceeds. For purposes of determining such amount, the 923
county treasurer may estimate the amount of taxes, assessments, 924
interest, and penalties that will be payable as of the date of 925
the sale or election. If the county treasurer's estimate exceeds 926
the amount of taxes, assessments, interest, and penalties 927
actually payable as of that date, the plaintiff in the action 928
resulting in a sale or election, may request that the county 929
treasurer refund that excess to holders of the next lien 930
interests according to the confirmation of sale or election or, 931
if all liens are satisfied, that the treasurer remit that excess 932
to the court for distribution. If the amount of taxes, 933
assessments, interest, and penalties actually payable at the 934
time of the sale or election exceeds the county treasurer's 935
estimate, or the proceeds are insufficient to satisfy that 936
estimate, the officer who conducted the sale shall certify the 937
amount of the excess to the treasurer, who shall enter that 938
amount on the real and public utility property tax duplicate 939
opposite the property; the amount of the excess shall be payable 940
at the next succeeding date prescribed for payment of taxes in 941
section 323.12 of the Revised Code. 942

If the plaintiff in an action that results in a sale or 943
election in accordance with this division is the land's or real 944
estate's purchaser or electing party, the court shall not order 945
a deduction for the taxes, assessments, interest, and penalties, 946
the lien for which attaches before the date of sale or election 947
but that are not yet determined, assessed, and levied from the 948
proceeds of the sale or election, unless such deduction is 949

approved by that purchaser or electing party. The officer who 950
conducted the sale shall certify that such amount was not paid 951
from the proceeds to the county treasurer, who shall enter that 952
amount on the real and public utility property tax duplicate 953
opposite the property; this amount shall be payable at the next 954
succeeding date prescribed for payment of taxes in section 955
323.12 of the Revised Code. 956

Taxes, assessments, interest, and penalties that are not 957
paid on the date of that sale or election, including any amount 958
that becomes due and payable after the date of the sale or 959
election or that remains unpaid because proceeds of a sale or 960
election are insufficient to pay those amounts, continue to be a 961
lien on the property as provided under section 323.11 of the 962
Revised Code. 963

(B) (1) Except as provided in division (B) (2) or (3) of 964
this section, if real estate is sold at judicial sale, the court 965
shall order that the total of the following amounts shall be 966
discharged out of the proceeds of the sale but only to the 967
extent of such proceeds: 968

(a) Taxes, assessments, interest, and penalties, the lien 969
for which attaches before the date of sale but that are not yet 970
determined, assessed, and levied for the year that includes the 971
date of sale, apportioned pro rata to the part of that year that 972
precedes the date of sale; 973

(b) All other taxes, assessments, penalties, and interest 974
the lien for which attached for a prior tax year but that have 975
not been paid on or before the date of sale. 976

(2) The county treasurer may estimate the amount in 977
division (B) (1) (a) of this section before the confirmation of 978

sale or an amended entry confirming the sale is filed. If the 979
county treasurer's estimate exceeds the amount in division (B) 980
(1) (a) of this section, the judgment creditor may request that 981
the county treasurer refund that excess to holders of the next 982
lien interests according to the confirmation of sale or, if all 983
liens are satisfied, that the treasurer remit that excess to the 984
court for distribution. If the actual amount exceeds the county 985
treasurer's estimate, the officer who conducted the sale shall 986
certify the amount of the excess to the treasurer, who shall 987
enter that amount on the real and public utility property tax 988
duplicate opposite the property; the amount of the excess shall 989
be payable at the next succeeding date prescribed for payment of 990
taxes in section 323.12 of the Revised Code. 991

If the judgment creditor in an action that results in a 992
sale in accordance with division (B) of this section is the real 993
estate's purchaser, the court shall not order a deduction for 994
the taxes, assessments, interest, and penalties, the lien for 995
which attaches before the date of sale but that are not yet 996
determined, assessed, and levied from the proceeds of the sale 997
unless such deduction is approved by that purchaser. The officer 998
who conducted the sale shall certify that such amount was not 999
paid from the proceeds to the county treasurer, who shall enter 1000
that amount on the real and public utility property tax 1001
duplicate opposite the property; this amount shall be payable at 1002
the next succeeding date prescribed for payment of taxes in 1003
section 323.12 of the Revised Code. 1004

Taxes, assessments, interest, and penalties that are not 1005
paid on the date of that sale, including any amount that becomes 1006
due and payable after the date of the sale, continue to be a 1007
lien on the property as provided under section 323.11 of the 1008
Revised Code. 1009

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

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

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

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

<u>(1) of that section.</u>	1040
Sec. 323.65. As used in sections 323.65 to 323.79 of the Revised Code:	1041
	1042
(A) "Abandoned land" means delinquent lands or delinquent vacant lands , including any improvements on the lands, that are unoccupied and that first appeared on the list compiled under division (C) of section 323.67 of the Revised Code, or the delinquent tax list or delinquent vacant land tax list compiled under section 5721.03 of the Revised Code, at whichever of the following times is applicable:	1043
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	1045
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	1049
(1) In the case of lands other than agricultural lands, at any time after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code;	1050
	1051
	1052
(2) In the case of agricultural lands, at any time after two years after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code.	1053
	1054
	1055
	1056
(B) "Agricultural land" means lands on the agricultural land tax list maintained under section 5713.33 of the Revised Code.	1057
	1058
	1059
(C) "Clerk of court" means the clerk of the court of common pleas of the county in which specified abandoned land is located.	1060
	1061
	1062
(D) "Delinquent lands" and "delinquent vacant lands" have <u>has the same meanings-meaning</u> as in section 5721.01 of the Revised Code.	1063
	1064
	1065
(E) "Impositions" means delinquent taxes, assessments, penalties, interest, costs, reasonable attorney's fees of a	1066
	1067

certificate holder, applicable and permissible costs of the 1068
prosecuting attorney of a county or designated counsel hired by 1069
the prosecuting attorney, and other permissible charges against 1070
abandoned land. 1071

(F) (1) "Unoccupied," with respect to a parcel of land, 1072
means any of the following: 1073

(a) No building, structure, land, or other improvement 1074
that is subject to taxation and that is located on the parcel is 1075
physically inhabited as a dwelling; 1076

(b) No trade or business is actively being conducted on 1077
the parcel by the owner, a tenant, or another party occupying 1078
the parcel pursuant to a lease or other legal authority, or in a 1079
building, structure, or other improvement that is subject to 1080
taxation and that is located on the parcel; 1081

(c) The parcel is uninhabited and there are no signs that 1082
it is undergoing a change in tenancy and remains legally 1083
habitable, or that it is undergoing improvements, as indicated 1084
by an application for a building permit or other facts 1085
indicating that the parcel is experiencing ongoing improvements. 1086

(2) For purposes of division (F) (1) of this section, it is 1087
prima-facie evidence and a rebuttable presumption that may be 1088
rebutted to the county board of revision that a parcel of land 1089
is unoccupied if, ~~at the time the county auditor makes the~~ 1090
~~certification under section 5721.011 of the Revised Code,~~ the 1091
parcel is not agricultural land, and two or more of the 1092
following are alleged in the complaint or by affidavit to apply: 1093

(a) At the time of the inspection of the parcel by a 1094
county, municipal corporation, or township in which the parcel 1095
is located, no person, trade, or business inhabits, or is 1096

visibly present from an exterior inspection of, the parcel. 1097

(b) No utility connections, including, but not limited to, 1098
water, sewer, natural gas, or electric connections, service the 1099
parcel, or no such utility connections are actively being billed 1100
by any utility provider regarding the parcel. 1101

(c) The parcel or any improvement thereon is boarded up or 1102
otherwise sealed because, immediately prior to being boarded up 1103
or sealed, it was deemed by a political subdivision pursuant to 1104
its municipal, county, state, or federal authority to be open, 1105
vacant, or vandalized. 1106

(d) The parcel or any improvement thereon is, upon visible 1107
inspection, insecure, vacant, or vandalized. 1108

(G) "Community development organization" means a nonprofit 1109
corporation that is formed or organized under Chapter 1702. or 1110
1724. of the Revised Code and to which both of the following 1111
apply: 1112

(1) The organization is in good standing under law at the 1113
time the county auditor makes the certification under section 1114
5721.011 of the Revised Code and has remained in good standing 1115
uninterrupted for at least the two years immediately preceding 1116
the time of that certification or, in the case of a county land 1117
reutilization corporation, has remained so from the date of 1118
organization if less than two years. 1119

(2) As of the time the county auditor makes the 1120
certification under section 5721.011 of the Revised Code, the 1121
organization has received from the county, municipal 1122
corporation, or township in which abandoned land is located 1123
official authority or agreement by a duly authorized officer of 1124
that county, municipal corporation, or township to accept the 1125

owner's fee simple interest in the abandoned land and to the 1126
abandoned land being foreclosed, and that official authority or 1127
agreement had been delivered to the county treasurer or county 1128
board of revision in a form that will reasonably confirm the 1129
county's, municipal corporation's, or township's assent to 1130
transfer the land to that community development organization 1131
under section ~~323.74~~323.71 or 323.78 of the Revised Code. No 1132
such official authority or agreement by a duly authorized 1133
officer of a county, municipal corporation, or township must be 1134
received if a county land reutilization corporation is 1135
authorized to receive tax-foreclosed property under its articles 1136
of incorporation, regulations, or Chapter 1724. of the Revised 1137
Code. 1138

(H) "Certificate holder" has the same meaning as in 1139
section 5721.30 of the Revised Code. 1140

(I) "Abandoned land list" means the list of abandoned 1141
lands compiled under division (A) of section 323.67 of the 1142
Revised Code. 1143

(J) "Alternative redemption period," in any action to 1144
foreclose the state's lien for unpaid delinquent taxes, 1145
assessments, charges, penalties, interest, and costs on a parcel 1146
of real property pursuant to section 323.25, sections 323.65 to 1147
323.79, or section 5721.18 of the Revised Code, means twenty- 1148
eight days after an adjudication of foreclosure of the parcel is 1149
journalized by a court or county board of revision having 1150
jurisdiction over the foreclosure proceedings. ~~Upon~~Subject to 1151
section 5721.193 of the Revised Code, upon the expiration of the 1152
alternative redemption period, the right and equity of 1153
redemption of any owner or party shall terminate without further 1154
order of the court or board of revision. As used in any section 1155

of the Revised Code and for any proceeding under this chapter or 1156
section 5721.18 of the Revised Code, for purposes of determining 1157
the alternative redemption period, the period commences on the 1158
day immediately following the journalization of the adjudication 1159
of foreclosure and ends on and includes the twenty-eighth day 1160
thereafter. 1161

(K) "County land reutilization corporation" means a 1162
corporation organized under Chapter 1724. of the Revised Code. 1163

Sec. 323.66. ~~(A)~~(A) (1) A county board of revision created 1164
under section 5715.01 of the Revised Code, upon the board's 1165
initiative and expressed by resolution, may exercise 1166
jurisdiction to hear and adjudicate foreclosure proceedings on 1167
abandoned land in the county to enforce the state's lien for 1168
unpaid real property taxes, assessments, interest, and penalty, 1169
in accordance with the procedures established in sections 323.65 1170
to 323.79 of the Revised Code. 1171

(2) In lieu of utilizing the judicial foreclosure 1172
proceedings and other procedures and remedies available under 1173
sections 323.25 to 323.28 or under Chapter 5721., ~~5722., or~~ 1174
~~5723.~~ of the Revised Code, the prosecuting attorney, or 1175
designated counsel hired by the prosecuting attorney, 1176
representing the treasurer or a certificate holder may file a 1177
complaint with a county board of revision ~~created under section~~ 1178
~~5715.01 of the Revised Code, upon the board's initiative,~~ 1179
~~expressed by resolution, may that has adopted a resolution 1180~~
~~pursuant to division (A) (1) of this section, seeking to 1181~~
foreclose the state's lien for real ~~estate~~ property taxes upon 1182
abandoned land in the county ~~and, upon the complaint of a~~ 1183
~~certificate holder or county land reutilization corporation,~~ 1184
~~foreclose or~~ the lien of the state ~~or the~~ a certificate holder 1185

held under sections 5721.30 to 5721.43 of the Revised Code. ~~The~~ 1186
~~board shall order disposition of the abandoned land by public~~ 1187
~~auction or by other conveyance in the manner prescribed in~~ 1188
accordance with the procedures established by sections 323.65 to 1189
323.79 of the Revised Code. The filing of a complaint by a 1190
prosecuting attorney or certificate holder that alleges that the 1191
subject property is abandoned land shall invoke the subject 1192
matter jurisdiction of the board to adjudicate the complaint in 1193
accordance with sections 323.65 to 323.79 of the Revised Code. 1194

(B) (1) A county board of revision may adopt rules as are 1195
necessary to administer cases subject to its jurisdiction under 1196
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of 1197
the Revised Code, as long as the rules are ~~consistent not~~ 1198
irreconcilably inconsistent with rules adopted by the tax 1199
commissioner under Chapter 5715. of the Revised Code. Rules 1200
adopted by a board shall be limited to rules relating to hearing 1201
procedure, the scheduling and location of proceedings, case 1202
management, motions, and practice forms. 1203

(2) A county board of revision, upon any adjudication of 1204
foreclosure under sections 323.65 to 323.79 of the Revised Code, 1205
may prepare final orders of sale and deeds. For such purposes, 1206
the board may create its own order of sale and deed forms. The 1207
sheriff or clerk of court shall execute and deliver any forms 1208
prepared under this division in the manner prescribed in 1209
sections 323.65 to 323.79 of the Revised Code. 1210

(3) Section 2703.26 of the Revised Code applies to all 1211
complaints filed pursuant to sections 323.65 to 323.79 of the 1212
Revised Code. 1213

(C) In addition to all other duties and functions provided 1214
by law, under sections 323.65 to 323.79 of the Revised Code the 1215

clerk of court, in the same manner as in civil actions, shall 1216
provide summons and notice of hearings, maintain an official 1217
case file, docket all proceedings, and tax as costs all 1218
necessary actions in connection therewith in furtherance of the 1219
foreclosure of abandoned land under those sections. The county 1220
board of revision shall file with the clerk of court all orders 1221
and adjudications of the board, and the clerk shall docket, as 1222
needed, and journalize all orders and adjudications so filed by 1223
the board. The clerk may utilize the court's existing journal or 1224
maintain a separate journal for purposes of sections 323.65 to 1225
323.79 of the Revised Code. Other than notices of hearings, the 1226
orders and adjudications of the board shall not become effective 1227
until journalized by the clerk. Staff of the board of revision 1228
may schedule and execute, and file with the clerk of courts, 1229
notices of hearings. 1230

(D) For the purpose of efficiently and promptly 1231
implementing sections 323.65 to 323.79 of the Revised Code, the 1232
prosecuting attorney of the county, the county treasurer, the 1233
clerk of court of the county, the county auditor, and the 1234
sheriff of the county may promulgate rules, not inconsistent 1235
with sections 323.65 to 323.79 of the Revised Code, regarding 1236
practice forms, forms of notice for hearings and notice to 1237
parties, forms of orders and adjudications, fees, publication, 1238
and other procedures customarily within their official purview 1239
and respective duties. 1240

Sec. 323.67. (A) The county treasurer, county auditor, a 1241
county land reutilization corporation, or a certificate holder, 1242
from the list compiled under division (C) of this section or the 1243
delinquent tax list ~~or delinquent vacant land tax list~~ compiled 1244
under section 5721.03 of the Revised Code, may identify and 1245
compile a list of the parcels in the county that the treasurer, 1246

auditor, corporation, or certificate holder determines to be 1247
abandoned lands suitable for disposition under sections 323.65 1248
to 323.79 of the Revised Code. The list may contain one or more 1249
parcels and may be transmitted to the board of revision in such 1250
a form and manner that allows the board to reasonably discern 1251
that the parcels constitute abandoned lands. 1252

(B) (1) From the list of parcels compiled under division 1253
(A) of this section, the county treasurer ~~or~~, prosecuting 1254
attorney, or designated counsel hired by the prosecuting 1255
attorney, for purposes of collecting the delinquent taxes, 1256
interest, penalties, and charges levied on those parcels and 1257
expeditiously restoring them to the tax list, may proceed to 1258
foreclose the lien for those impositions in the manner 1259
prescribed by sections 323.65 to 323.79 of the Revised Code. 1260

(2) If a certificate holder ~~or county land reutilization~~ 1261
~~corporation~~ compiles a list of parcels under division (A) of 1262
this section that the certificate holder determines to be 1263
abandoned lands suitable for disposition under sections 323.65 1264
to 323.79 of the Revised Code, the certificate holder ~~or~~ 1265
~~corporation~~ may proceed under sections 323.68 and 323.69 of the 1266
Revised Code. 1267

(C) For purposes of sections 323.65 to 323.79 of the 1268
Revised Code, the county auditor or county treasurer may compile 1269
or certify a list of abandoned lands in any manner and at such 1270
times as will give effect to the expedited foreclosure of 1271
abandoned land. 1272

Sec. 323.68. (A) (1) For each parcel subject to foreclosure 1273
under sections 323.65 to 323.79 of the Revised Code, the 1274
prosecuting attorney or designated counsel hired by the 1275
prosecuting attorney shall cause a title search to be conducted 1276

for the purpose of identifying any lienholders or other persons 1277
having a legal or equitable ownership interest or other security 1278
interest of record in such abandoned land. 1279

(2) If a certificate holder ~~or a county land reutilization~~ 1280
~~corporation~~ compiles a list of the parcels that the certificate 1281
holder ~~or corporation~~ determines to be abandoned land under 1282
division (A) of section 323.67 of the Revised Code, the 1283
certificate holder ~~or corporation~~ shall cause a title search to 1284
be conducted for the purpose of identifying any lienholders or 1285
other persons having a legal or equitable ownership interest or 1286
other security interest of record in the abandoned land. 1287

(B) Notwithstanding section 5301.252 of the Revised Code, 1288
an affidavit of a type described in that section shall not be 1289
considered a lien or encumbrance on the abandoned land, and the 1290
recording of an affidavit of a type described in that section 1291
shall not serve in any way to impede the bona fide purchaser 1292
status of the purchaser of any abandoned land sold at public 1293
auction under sections 323.65 to 323.79 of the Revised Code or 1294
of any other recipient of abandoned land transferred under those 1295
sections. However, any affiant who records an affidavit pursuant 1296
to section 5301.252 of the Revised Code shall be given notice 1297
and summons under sections 323.69 to 323.79 of the Revised Code 1298
in the same manner as any lienholder. 1299

Sec. 323.69. (A) Upon the completion of the title search 1300
required by section 323.68 of the Revised Code, the prosecuting 1301
attorney, or designated counsel hired by the prosecuting 1302
attorney, representing the county treasurer, ~~the county land-~~ 1303
~~reutilization corporation,~~ or the certificate holder may file 1304
with the clerk of court a complaint for the foreclosure of each 1305
parcel of abandoned land appearing on the abandoned land list, 1306

and for the equity of redemption on each parcel. The complaint 1307
shall name all parties having any interest of record in the 1308
abandoned land that was discovered in the title search. The 1309
prosecuting attorney, ~~county land reutilization corporation,~~ or 1310
certificate holder may file such a complaint regardless of 1311
whether the parcel has appeared on a delinquent tax list ~~or~~ 1312
~~delinquent vacant land tax list~~ published pursuant to division 1313
(B) of section 5721.03 of the Revised Code. 1314

(B) (1) In accordance with Civil Rule 4, the clerk of court 1315
promptly shall serve notice of the summons and the complaint 1316
filed under division (A) of this section to the last known 1317
address of the record owner of the abandoned land and to the 1318
last known address of each lienholder or other person having a 1319
legal or equitable ownership interest or security interest of 1320
record identified by the title search. The notice shall inform 1321
the addressee that delinquent taxes stand charged against the 1322
abandoned land; that the land will be sold at public auction or 1323
otherwise disposed of if not redeemed by the owner or other 1324
addressee; that the sale or transfer will occur at a date, time, 1325
and place, and in the manner prescribed in sections 323.65 to 1326
323.79 of the Revised Code; that the owner or other addressee 1327
may redeem the land by paying the total of the impositions 1328
against the land in accordance with section 323.25 of the 1329
Revised Code, at any time before confirmation of sale or 1330
transfer of the parcel as prescribed in sections 323.65 to 1331
323.79 of the Revised Code or before the expiration of the 1332
alternative redemption period, as may be applicable to the 1333
proceeding; that the case is being prosecuted by the prosecuting 1334
attorney of the county or its designated counsel in the name of 1335
the county treasurer for the county in which the abandoned land 1336
is located or by a certificate holder, whichever is applicable; 1337

of the ~~name,~~ address, and telephone number of the county board 1338
of revision before which the action is pending; of the board 1339
case number for the action, which shall be maintained in the 1340
official file and docket of the clerk of court; and that all 1341
subsequent pleadings, petitions, and papers associated with the 1342
case and filed by any interested party must be filed with the 1343
clerk of court and will become part of the case file for the 1344
board of revision. 1345

(2) The notice required by division (B)(1) of this section 1346
also shall inform the addressee that any owner of record may, at 1347
any time on or before the fourteenth day after service of 1348
process is perfected on such owner, file a pleading with the 1349
clerk of court requesting that the board transfer the case to a 1350
court of competent jurisdiction to be conducted in accordance 1351
with the applicable laws. 1352

(C) Subject to division (D) of this section, subsequent 1353
pleadings, motions, or papers associated with the case and filed 1354
with the clerk of court shall be served upon all parties of 1355
record in accordance with Civil Rules 4 and 5, except that 1356
service by publication in any case requiring such service shall 1357
require that any such publication shall be advertised in the 1358
manner, and for the time periods and frequency, prescribed in 1359
section 5721.18 of the Revised Code. Any inadvertent 1360
noncompliance with those rules does not serve to defeat or 1361
terminate the case, or subject the case to dismissal, as long as 1362
actual notice or service of filed papers is shown by a 1363
preponderance of the evidence or is acknowledged by the party 1364
charged with notice or service, including by having made an 1365
appearance or filing in relation to the case. The county board 1366
of revision may conduct evidentiary hearings on the sufficiency 1367
of process, service of process, or sufficiency of service of 1368

papers in any proceeding arising from a complaint filed under 1369
this section. Other than the notice and service provisions 1370
contained in Civil Rules 4 and 5, the Rules of Civil Procedure 1371
shall not be applicable to the proceedings of the board. The 1372
board of revision may utilize procedures contained in the Rules 1373
of Civil Procedure to the extent that such use facilitates the 1374
needs of the proceedings, such as vacating orders, correcting 1375
clerical mistakes, and providing notice to parties. To the 1376
extent not otherwise provided in sections 323.65 to 323.79 of 1377
the Revised Code, the board may apply the procedures prescribed 1378
by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. 1379
of the Revised Code. Board practice shall be in accordance with 1380
the practice and rules, if any, of the board that are 1381
promulgated by the board under section 323.66 of the Revised 1382
Code and are not inconsistent with sections 323.65 to 323.79 of 1383
the Revised Code. 1384

(D) (1) A party shall be deemed to be in default of the 1385
proceedings in an action brought under sections 323.65 to 323.79 1386
of the Revised Code if either of the following occurs: 1387

(a) The party fails to appear at any hearing after being 1388
served with notice of the summons and complaint by certified or 1389
ordinary mail. 1390

(b) For a party upon whom notice of summons and complaint 1391
is required by publication as provided under section 5721.18 of 1392
the Revised Code and has been considered complete pursuant to 1393
that section, the party fails to appear, move, or plead to the 1394
complaint within twenty-eight days after service by publication 1395
is considered complete. 1396

(2) If a party is deemed to be in default pursuant to 1397
division (D) (1) of this section, no further service of any 1398

subsequent pleadings, papers, or proceedings is required on the 1399
party by the court or any other party. 1400

(E) At any time after a foreclosure action is filed under 1401
this section, the county board of revision may, upon its own 1402
motion, transfer the case to a court pursuant to section 323.691 1403
of the Revised Code if it determines, upon a preponderance of 1404
the evidence provided by the parties, ~~that, given the complexity~~ 1405
~~of the case or other circumstances,~~ a court would be a more 1406
~~appropriate forum for the action~~ the property is not abandoned 1407
land. 1408

Sec. 323.691. (A) (1) A county board of revision may order 1409
that a proceeding arising from a complaint filed under section 1410
323.69 of the Revised Code be transferred to the court of common 1411
pleas or to a municipal court with jurisdiction. The board may 1412
only order such a transfer upon the board's own motion, pursuant 1413
to division (E) of section 323.69 of the Revised Code, or upon 1414
motion of one of the following: 1415

(a) The record owner of the parcel, provided that the 1416
motion is filed on or before the fourteenth day after service of 1417
process is perfected under division (B) of section 323.69 of the 1418
Revised Code ~~or the;~~ 1419

(b) The county prosecuting attorney or designated counsel 1420
hired by the prosecuting attorney, representing the county 1421
treasurer, ~~or upon its own motion;~~ 1422

(c) Pursuant to division (A) (2) of section 323.72 of the 1423
Revised Code, a lienholder or other person having a security 1424
interest in the land. 1425

(2) A court of common pleas or municipal court may order 1426
that a proceeding arising from a complaint filed under sections 1427

323.25 to 323.28 or Chapter 5721. of the Revised Code be 1428
transferred to a county board of revision if the court 1429
determines that the real property that is the subject of the 1430
complaint is abandoned land, provided that the appropriate board 1431
of revision has adopted a resolution under section 323.66 of the 1432
Revised Code to adjudicate cases as provided under sections 1433
323.65 to 323.79 of the Revised Code. There is a rebuttable 1434
presumption that a parcel of land is unoccupied if any of the 1435
factors described in division (F)(2) of section 323.65 of the 1436
Revised Code apply to the parcel. The court may order a transfer 1437
under this division upon the motion of the record owner of the 1438
parcel ~~or~~, the county prosecuting attorney or designated 1439
counsel hired by the prosecuting attorney, representing the 1440
county treasurer, or upon its own motion. 1441

(B) On or before the twenty-eighth day after the 1442
journalization of an order of transfer issued pursuant to 1443
division (A) of this section, the county prosecuting attorney or 1444
designated counsel hired by the prosecuting attorney shall file 1445
a copy of the journalized order of transfer and a notice of 1446
transfer and dismissal with the clerk of court and with the 1447
court or board to which the case was transferred. In any action 1448
transferred to a county board of revision, the prosecuting 1449
attorney or designated counsel hired by the prosecuting attorney 1450
shall serve the notice of transfer upon all parties to the 1451
action except any party that previously failed to answer, plea, 1452
or appear in the proceeding as required in Civil Rule 12. In any 1453
action transferred to a court, the prosecuting attorney or 1454
designated counsel hired by the prosecuting attorney shall serve 1455
the notice of transfer upon all parties to the action except 1456
those parties deemed to be in default under division (D) of 1457
section 323.69 of the Revised Code. 1458

(C) Upon journalization of the order of transfer, the clerk of court shall proceed as if the transferred complaint had been filed with the court or board to which the proceeding was transferred, except that the clerk is not required to perfect a notice of summons and complaint to any party that had already been served such notice. When the prosecuting attorney or designated counsel hired by the prosecuting attorney files the notice of transfer as prescribed in division (B) of this section, the clerk shall stamp or otherwise indicate on the notice a new case number for the proceeding. The clerk shall assign the entire case file to the court or board to which the proceeding was transferred, including any preliminary or final reports, documents, or other evidence made available to the transferring court or board. All such reports, documents, and other evidence shall be received by the court or board to which the proceeding was transferred as competent evidence for the purposes of adjudicating the proceeding. That court or board shall accept all such reports, documents, and evidence in the case file unless otherwise required by law or unless the court or board determines that doing so would not be in the interests of justice.

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

(D) If a county prosecuting attorney or designated counsel hired by the prosecuting attorney does not file a notice of transfer as required under division (B) of this section on or before the twenty-eighth day after the journalization of an order of transfer issued under division (A) of this section, ~~or~~

~~upon the motion of the prosecuting attorney, court, or board~~ 1490
~~before that date,~~ the complaint that is the subject of the order 1491
of transfer ~~shall be deemed to have been~~ may be dismissed 1492
without prejudice by both the court and the board of revision. 1493

(E) Upon the journalization of an order of transfer issued 1494
under division (A) of this section, the case shall be deemed to 1495
have been dismissed without prejudice by the transferring court 1496
or board. 1497

Sec. 323.70. (A) Subject to this section and to sections 1498
323.71 and 323.72 of the Revised Code, a county board of 1499
revision shall conduct a final hearing on the merits of a 1500
complaint filed under section 323.69 of the Revised Code, 1501
including the validity or amount of any impositions alleged in 1502
the complaint, not sooner than thirty days after the service of 1503
notice of summons and complaint has been perfected. If, after a 1504
hearing, the board finds that the validity or amount of all or a 1505
portion of the impositions is not supported by a preponderance 1506
of the evidence, the board may order the county auditor to 1507
remove from the tax list and duplicate amounts the board finds 1508
invalid or not supported by a preponderance of the evidence. The 1509
auditor shall remove all such amounts from the tax list and 1510
duplicate as ordered by the board of revision, including any 1511
impositions asserted under sections 715.26 and 715.261 of the 1512
Revised Code. 1513

(B) If, on or before the fourteenth day after service of 1514
process is perfected under division (B) of section 323.69 of the 1515
Revised Code, a record owner files with the clerk of court a 1516
motion requesting that the county board of revision order the 1517
case to be transferred to a court pursuant to section 323.691 of 1518
the Revised Code, the board shall, without conducting a hearing 1519

on the matter, promptly transfer the case for foreclosure of 1520
that land to a court pursuant to section 323.691 of the Revised 1521
Code to be conducted in accordance with the applicable laws. 1522

(C) A county board of revision, in accordance with rule 45 1523
of the Rules of Civil Procedure, may issue subpoenas compelling 1524
the attendance of witnesses and the production of papers, books, 1525
accounts, and testimony as necessary to conduct a hearing under 1526
this section or to otherwise adjudicate a case under sections 1527
323.65 to 323.79 of the Revised Code. 1528

Sec. 323.71. ~~(A)(1)~~ (A) If the county board of revision, 1529
upon its own motion or pursuant to a hearing under division ~~(A)~~ 1530
~~(2)~~ (B) of this section, determines that the impositions against 1531
a parcel of abandoned land that is the subject of a complaint 1532
filed under section 323.69 of the Revised Code exceed the ~~fair-~~ 1533
~~market appraised~~ value of that parcel for taxation purposes as 1534
currently shown by the latest valuation by the auditor of the 1535
county in which the land is located, then the board may proceed 1536
to hear and adjudicate the case as provided under sections 1537
323.70 and 323.72 of the Revised Code. Upon entry of an order of 1538
foreclosure, the parcel may be disposed of as prescribed by 1539
division (G) of section 323.73 of the Revised Code. 1540

If the board of revision, upon its own motion or pursuant 1541
to a hearing under division ~~(A)(2)~~ (B) of this section, 1542
determines that the impositions against a parcel do not exceed 1543
the ~~fair market appraised~~ value of the parcel for taxation 1544
purposes as shown by the county auditor's then-current valuation 1545
of the parcel or the actual fair market value of the parcel as 1546
established in division (B) of this section, the parcel shall 1547
not be disposed of as prescribed by division (G) of section 1548
323.73 of the Revised Code, but may be disposed of as otherwise 1549

provided in section 323.73, ~~323.74, 323.75,~~ 323.77, or 323.78 of 1550
the Revised Code. 1551

~~(2)~~ (B) By a motion filed not later than seven days before 1552
a final hearing on a complaint is held under section 323.70 of 1553
the Revised Code, and notwithstanding division (A) (1) of section 1554
323.72 of the Revised Code, an owner or lienholder may file with 1555
the county board of revision a good faith appraisal of the 1556
parcel from a licensed professional appraiser and request a 1557
hearing to determine whether the impositions against the parcel 1558
of abandoned land exceed or do not exceed the actual fair market 1559
value of that parcel ~~as shown by the auditor's then-current~~ 1560
~~valuation of that parcel.~~ If the motion is timely filed, the 1561
board of revision shall conduct a hearing and shall make a 1562
factual finding as to whether the impositions against the parcel 1563
exceed or do not exceed the actual fair market value of that 1564
parcel ~~as shown by the auditor's then-current valuation of that~~ 1565
~~parcel.~~ An owner or lienholder must show by a preponderance of 1566
the evidence that the impositions against the parcel do not 1567
exceed the ~~auditor's then-current valuation~~ actual fair market 1568
value of the parcel in order to preclude the application of 1569
division (G) of section 323.73 of the Revised Code. 1570

~~(B) Notwithstanding sections 323.65 to 323.79 of the~~ 1571
~~Revised Code to the contrary, for purposes of determining in any~~ 1572
~~proceeding under those sections whether the total of the~~ 1573
~~impositions against the abandoned land exceed the fair market~~ 1574
~~value of the abandoned land, it is prima-facie evidence and a~~ 1575
~~rebuttable presumption that may be rebutted to the county board~~ 1576
~~of revision that the auditor's then-current valuation of that~~ 1577
~~abandoned land is the fair market value of the land, regardless~~ 1578
~~of whether an independent appraisal has been~~ 1579
~~performed.~~ Notwithstanding such determination, the board of 1580

revision may order the parcel disposed of pursuant to section 1581
323.78 of the Revised Code. 1582

Sec. 323.72. (A) (1) At any time after a complaint is filed 1583
under section 323.69 of the Revised Code, and before a decree of 1584
foreclosure is entered, the record owner or another person 1585
having a legal or equitable ownership interest in the abandoned 1586
land may plead only that the impositions shown by the notice to 1587
be due and outstanding have been paid in full or are invalid or 1588
inapplicable in whole or in part, and may raise issues 1589
pertaining to service of process and the parcel's status as 1590
abandoned land. 1591

(2) At any time before a decree of foreclosure is filed 1592
under section 323.69 of the Revised Code, a lienholder or 1593
another person having a security interest of record in the 1594
abandoned land may plead either of the following: 1595

(a) That the impositions shown by the notice to be due and 1596
outstanding have been paid in full; 1597

(b) Subject to division (C) of this section, that in order 1598
to preserve the lienholder's or other person's security interest 1599
of record in the land, the abandoned land should not be disposed 1600
of as provided in sections 323.65 to 323.79 of the Revised Code 1601
and the case should be transferred to a court pursuant to 1602
section 323.691 of the Revised Code. 1603

(B) If the record owner or another person having a legal 1604
or equitable ownership interest in a parcel of abandoned land 1605
files a pleading with the county board of revision under 1606
division (A) (1) of this section, or if a lienholder or another 1607
person having a security interest of record in the abandoned 1608
land files a pleading with the board under division (A) (2) of 1609

this section that asserts that the impositions have been paid in full, the board shall schedule a hearing for a date not sooner than thirty days, and not later than ninety days, after the board receives the pleading. Upon scheduling the hearing, the board shall notify the person that filed the pleading and all interested parties, other than parties in default, of the date, time, and place of the hearing, and shall conduct the hearing. The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A) (1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall ~~proceed in the manner prescribed in section 323.73~~ with the final hearing as prescribed in section 323.70 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under ~~that section 323.70 of the Revised Code.~~

If the board determines that the impositions have been paid, then the board, on its own motion, may dismiss the case without a hearing. If the board determines, based upon a preponderance of evidence provided by the parties, that the

parcel is not abandoned land, then the board shall, upon its own 1641
motion, order the case transferred to a court pursuant to 1642
section 323.691 of the Revised Code. 1643

(C) If a lienholder or another person having a security 1644
interest of record in the abandoned land, other than the owner, 1645
timely files a pleading under division (A) (2) (b) of this section 1646
requesting that the abandoned land not be disposed of as 1647
provided in sections 323.65 to 323.79 of the Revised Code and 1648
the complaint be transferred to a court pursuant to section 1649
323.691 of the Revised Code in order to preserve the 1650
lienholder's or other person's security interest, the county 1651
board of revision may approve the request if the board finds 1652
that the sale or other conveyance of the parcel of land under 1653
sections 323.65 to 323.79 of the Revised Code would unreasonably 1654
jeopardize the lienholder's or other person's ability to enforce 1655
the security interest or to otherwise preserve the lienholder's 1656
or other person's security interest. The board may conduct a 1657
hearing on the request and make a ruling based on the available 1658
and submitted evidence of the parties. If the board approves the 1659
request without a hearing, the board shall file the decision 1660
with the clerk of court, and the clerk shall send a notice of 1661
the decision to the lienholder or other person by ordinary mail. 1662
In order for a lienholder or other person having a security 1663
interest to show for purposes of this division that the parcel 1664
of abandoned land should not be disposed of pursuant to sections 1665
323.65 to ~~323.78~~ 323.79 of the Revised Code and the complaint 1666
should be transferred to a court pursuant to section 323.691 of 1667
the Revised Code in order "to preserve the lienholder's or other 1668
person's security interest," the lienholder or other person must 1669
first make a minimum showing by a preponderance of the evidence 1670
pursuant to section 323.71 of the Revised Code that the 1671

impositions against the parcel of abandoned land do not exceed 1672
the actual fair market value of the abandoned land ~~as determined~~ 1673
~~by the auditor's then-current valuation of that parcel, which~~ 1674
~~valuation is presumed, subject to rebuttal, to be the fair-~~ 1675
~~market value of the land.~~ If the lienholder or other person 1676
having a security interest makes the minimum showing, the board 1677
of revision may consider the request and make a ruling based on 1678
the available and submitted evidence of the parties. If the 1679
lienholder or other person having a security interest fails to 1680
make the minimum showing, the board of revision shall deny the 1681
request. 1682

(D) If a pleading as described in division (B) or (C) of 1683
this section is filed and the county board of revision approves 1684
a request made under those divisions, regardless of whether a 1685
hearing is conducted under division (C) of this section, the 1686
board shall dismiss the complaint in the case of pleadings 1687
described in division (B) of this section or transfer the 1688
complaint to a court in the case of pleadings described in 1689
division (C) of this section. 1690

If the county board of revision does not dismiss the 1691
complaint in the case of pleadings described in division (B) of 1692
this section or does not approve a request to transfer to a 1693
court as described in division (C) of this section after 1694
conducting a hearing, the board shall proceed with the final 1695
hearing prescribed in section 323.70 of the Revised Code and 1696
file its decision on the complaint for foreclosure with the 1697
clerk of court. The clerk shall send written notice of the 1698
decision to the parties by ordinary mail or by certified mail, 1699
return receipt requested. If the board renders a decision 1700
ordering the foreclosure ~~and forfeiture~~ of the parcel of 1701
abandoned land, the parcel shall be disposed of under section 1702

323.73 or 323.78 of the Revised Code. 1703

Sec. 323.73. (A) Except as provided in division (G) of 1704
this section or section 323.78 of the Revised Code, a parcel of 1705
abandoned land that is to be disposed of under this section 1706
shall be disposed of at a public auction scheduled and conducted 1707
as described in this section. At least twenty-one days prior to 1708
the date of the public auction, the clerk of court or sheriff of 1709
the county shall advertise the public auction in a newspaper of 1710
general circulation that meets the requirements of section 7.12 1711
of the Revised Code in the county in which the land is located. 1712
The advertisement shall include the date, time, and place of the 1713
auction, the permanent parcel number of the land if a permanent 1714
parcel number system is in effect in the county as provided in 1715
section 319.28 of the Revised Code or, if a permanent parcel 1716
number system is not in effect, any other means of identifying 1717
the parcel, and a notice stating that the abandoned land is to 1718
be sold subject to the terms of sections 323.65 to 323.79 of the 1719
Revised Code. 1720

(B) The sheriff of the county or a designee of the sheriff 1721
shall conduct the public auction at which the abandoned land 1722
will be offered for sale. To qualify as a bidder, a person shall 1723
file with the sheriff on a form provided by the sheriff a 1724
written acknowledgment that the abandoned land being offered for 1725
sale is to be conveyed in fee simple to the successful bidder. 1726
At the auction, the sheriff of the county or a designee of the 1727
sheriff shall begin the bidding at an amount equal to the total 1728
of the impositions against the abandoned land, plus the costs 1729
apportioned to the land under section 323.75 of the Revised 1730
Code. The abandoned land shall be sold to the highest bidder. 1731
The county sheriff or designee may reject any and all bids not 1732
meeting the minimum bid requirements specified in this division. 1733

(C) ~~Except as otherwise permitted under section 323.74 of~~ 1734
~~the Revised Code, the~~ The successful bidder at a public auction 1735
conducted under this section shall pay the sheriff of the county 1736
or a designee of the sheriff a deposit of at least ten per cent 1737
of the purchase price in cash, or by bank draft or official bank 1738
check, at the time of the public auction, and shall pay the 1739
balance of the purchase price within thirty days after the day 1740
on which the auction was held. At the time of the public auction 1741
and before the successful bidder pays the deposit, the sheriff 1742
or a designee of the sheriff may provide notice to the 1743
successful bidder that failure to pay the balance of the 1744
purchase price within the prescribed period shall be considered 1745
a default under the terms of the sale and shall result in 1746
retention of the deposit as payment for the costs associated 1747
with advertising and offering the abandoned land for sale at a 1748
future public auction. ~~If such a notice is provided to~~ In any 1749
case, and regardless of such notice, if the successful bidder 1750
~~and the bidder~~ fails to pay the balance of the purchase price 1751
within the prescribed period, the sale shall be deemed rejected 1752
by the county board of revision due to default, and the sheriff 1753
shall retain the full amount of the deposit. In such a case, 1754
rejection of the sale shall occur automatically without any 1755
action necessary on the part of the sheriff, county prosecuting 1756
attorney or designated counsel hired by the prosecuting 1757
attorney, or board. If the amount retained by the sheriff is 1758
less than the total costs of advertising and offering the 1759
abandoned land for sale at a future public auction, the sheriff 1760
or county prosecuting attorney may initiate an action to recover 1761
the amount of any deficiency from the bidder in the court of 1762
common pleas of the county or in a municipal court with 1763
jurisdiction. 1764

Following a default and rejection of sale under this 1765
division, the abandoned land involved in the rejected sale shall 1766
be disposed of in accordance with sections 323.65 to 323.79 of 1767
the Revised Code or as otherwise prescribed by law. The 1768
defaulting bidder, any member of the bidder's immediate family, 1769
any person with a power of attorney granted by the bidder, and 1770
any pass-through entity, trust, corporation, association, or 1771
other entity directly or indirectly owned or controlled by the 1772
bidder or a member of the defaulting bidder's immediate family 1773
shall be prohibited from bidding on the abandoned land at any 1774
future public auction for five years from the date of the 1775
bidder's default. 1776

Notwithstanding section 321.261 of the Revised Code, with 1777
respect to any proceedings initiated pursuant to sections 323.65 1778
to 323.79 of the Revised Code, ~~from~~ the total proceeds arising 1779
from the sale, ~~transfer~~, or redemption of abandoned land, ~~twenty~~ 1780
shall be distributed as prescribed by this section. Ten per cent 1781
of such proceeds shall be deposited to the credit of the county- 1782
treasurer's delinquent tax and assessment collection fund to 1783
reimburse the fund for costs paid from the fund for the 1784
transfer, redemption, or sale of abandoned land at public 1785
auction. Not more than one-half of the twenty per cent may be 1786
used by the treasurer for community development, nuisance 1787
abatement, foreclosure prevention, demolition, and related 1788
services or distributed by the treasurer to a land reutilization 1789
corporation in equal shares into each of the treasurer's 1790
delinquent tax and assessment collection fund and the 1791
prosecuting attorney's delinquent tax and assessment collection 1792
fund created pursuant to section 321.261 of the Revised Code. If 1793
a county land reutilization corporation is operating in the 1794
county, an additional ten per cent of such proceeds shall be 1795

deposited into the county land reutilization corporation fund 1796
established under section 321.263 of the Revised Code. The 1797
balance of the proceeds, ~~if any,~~ shall be distributed to the 1798
appropriate political subdivisions and other taxing units in 1799
proportion to their respective claims for taxes, assessments, 1800
interest, and penalties on the land. Upon the sale of foreclosed 1801
lands, the clerk of court shall hold any surplus proceeds in 1802
excess of the impositions until the clerk receives an order of 1803
priority and amount of distribution of the surplus that are 1804
adjudicated by a court of competent jurisdiction or receives a 1805
certified copy of an agreement between the parties entitled to a 1806
share of the surplus providing for the priority and distribution 1807
of the surplus. Any party to the action claiming a right to 1808
distribution of surplus shall have a separate cause of action in 1809
interpleader in the county or municipal court of the 1810
jurisdiction in which the land reposes, provided the board 1811
confirms the transfer or regularity of the sale. Any dispute 1812
over the distribution of the surplus shall not affect or revive 1813
the equity of redemption after the board confirms the transfer 1814
or sale. 1815

(D) Upon the confirmation of sale ~~or transfer~~ of abandoned 1816
land pursuant to this section, the owner's fee simple interest 1817
in the land shall be conveyed to the purchaser. A conveyance 1818
under this division is free and clear of any liens and 1819
encumbrances of the parties named in the complaint for 1820
foreclosure attaching before the sale ~~or transfer~~, and free and 1821
clear of any liens for taxes, except for federal tax liens and 1822
covenants and easements of record attaching before the sale. 1823
Federal liens shall be disposed of as provided under applicable 1824
federal statutes. 1825

(E) The county board of revision shall reject the sale of 1826

abandoned land to any person if it is shown by a preponderance 1827
of the evidence that the person is delinquent in the payment of 1828
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739., 1829
5741., or 5743. of the Revised Code or any real property taxing 1830
provision of the Revised Code. The board also shall reject the 1831
sale of abandoned land to any person if it is shown by a 1832
preponderance of the evidence that the person is delinquent in 1833
the payment of property taxes on any parcel in the county, or to 1834
a member of any of the following classes of parties connected to 1835
that person: 1836

(1) A member of that person's immediate family; 1837

(2) Any other person with a power of attorney appointed by 1838
that person; 1839

(3) A sole proprietorship owned by that person or a member 1840
of that person's immediate family; 1841

(4) A partnership, trust, business trust, corporation, 1842
limited liability company, association, or other entity in which 1843
that person or a member of that person's immediate family owns 1844
or controls directly or indirectly any beneficial or legal 1845
interest. 1846

(F) If the ~~purchase of abandoned land is not sold or~~ 1847
~~transferred pursuant to this section or section 323.74,~~ then the 1848
parcel shall be ordered forfeited to the state and shall be 1849
disposed of as prescribed under Chapter 5723. of the Revised 1850
~~Code is for less than the sum of the impositions against the~~ 1851
~~abandoned land and the costs apportioned to the land under~~ 1852
~~division (A) of section 323.75 of the Revised Code, then,~~ 1853
~~upon the sale or transfer, all liens for taxes due at the time~~ 1854
~~the deed of the property is conveyed to the purchaser following~~ 1855

~~the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.~~ 1856
1857

(G) ~~If~~ Subject to section 5721.193 of the Revised Code, if 1858
the county board of revision finds that the total of the 1859
impositions against the abandoned land are greater than the ~~fair~~ 1860
~~market appraised~~ value of the abandoned land for taxation 1861
purposes as determined by the auditor's then-current valuation 1862
of that land, the board, at any final hearing under section 1863
323.70 of the Revised Code, may order the property foreclosed 1864
and, without an appraisal or public auction, order the sheriff 1865
to execute a deed to the certificate holder ~~or county land~~ 1866
~~reutilization corporation~~ that filed a complaint under section 1867
323.69 of the Revised Code, or to a community development 1868
organization, school district, municipal corporation, county, or 1869
township, whichever is applicable, ~~as provided in section 323.74~~ 1870
~~of the Revised Code.~~ Upon a transfer under this division, all 1871
liens for taxes ~~due~~ attached at the time the deed of the 1872
property is transferred to the certificate holder, community 1873
development organization, school district, municipal 1874
corporation, county, or township following the conveyance, and 1875
liens subordinate to liens for taxes, shall be deemed satisfied 1876
and discharged. The filing for journalization of an order of 1877
transfer pursuant to this division and section 323.76 of the 1878
Revised Code shall constitute confirmation of the transfer and 1879
thereby terminate any further statutory or common law right of 1880
redemption. 1881

Sec. 323.75. (A) The county treasurer ~~or~~, county 1882
prosecuting attorney, or designated counsel hired by the 1883
prosecuting attorney shall apportion the costs of the 1884
proceedings with respect to abandoned lands offered for sale at 1885
a public auction held pursuant to section 323.73 ~~or 323.74~~ of 1886

the Revised Code among those lands according to actual 1887
identified and advanced costs expended in the sale of each 1888
parcel of land, equally, or in the same proportion to that the- 1889
~~fair market values of the lands~~ actual identified and advanced 1890
costs expended in the sale of each parcel bears to the total 1891
amount of actual identified and advanced costs expended in the 1892
sale of all lands offered for sale at the public auction. The 1893
costs of the proceedings include the costs of conducting the 1894
title search, notifying record owners or other persons required 1895
to be notified of the pending sale, advertising the sale, and 1896
any other costs incurred by the county board of revision, county 1897
treasurer, county auditor, clerk of court, prosecuting attorney, 1898
designated counsel hired by the prosecuting attorney, or county 1899
sheriff in performing their duties under sections 323.65 to 1900
323.79 of the Revised Code. 1901

(B) All costs assessed in connection with proceedings 1902
under sections 323.65 to 323.79 of the Revised Code may be paid 1903
after they are incurred, as follows: 1904

(1) If the abandoned land in question is purchased at 1905
public auction, from the purchaser of the abandoned land; 1906

(2) ~~In the case of abandoned land transferred to a~~ 1907
~~community development organization, school district, municipal~~ 1908
~~corporation, county, or township under section 323.74 of the~~ 1909
~~Revised Code, from either of the following:~~ 1910

~~(a) At the discretion of the county treasurer, in whole or~~ 1911
~~in part from the delinquent tax and assessment collection funds~~ 1912
~~created under section 321.261 of the Revised Code, allocated~~ 1913
~~equally among the respective funds of the county treasurer and~~ 1914
~~of the prosecuting attorney;~~ 1915

~~(b) From the community development organization, school district, municipal corporation, county, or township, whichever is applicable.~~ 1916
1917
1918

~~(3) If the abandoned land in question is transferred to a certificate holder, from the certificate holder.~~ 1919
1920

(C) If a parcel of abandoned land is sold or otherwise transferred pursuant to sections 323.65 to 323.79 of the Revised Code, the officer who conducted the sale or made the transfer, the prosecuting attorney, designated counsel hired by the prosecuting attorney, or the county treasurer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and shall prepare the deed conveying title to the parcel or execute the deed prepared by the board for that purpose. That officer or the prosecuting attorney or treasurer is authorized to record on behalf of that purchaser or transferee, other than a county land reutilization corporation, the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Receiving title to a parcel under sections 323.65 to 323.79 of the Revised Code constitutes the transferee's consent to an officer, prosecuting attorney, designated counsel hired by the prosecuting attorney, or county treasurer to file the deed to the parcel for recording. Nothing in this division shall be construed to require an officer, prosecuting attorney, or treasurer to file a deed or to relieve a transferee's obligation to file a deed. Upon confirmation of that sale or transfer, the deed shall be deemed delivered to the purchaser or transferee of the parcel. 1921
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~~Sec. 323.76. Upon the sale of abandoned land at public~~ 1945

~~auction pursuant to section 323.73 or 323.74 of the Revised Code, or upon the county board of revision's order to the sheriff to transfer abandoned land to a community development organization, school district, municipal corporation, county, or township under section 323.74 of the Revised Code, any Any common law or statutory right of redemption shall forever terminate upon the occurrence of whichever of the following is applicable:~~ 1946
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1953

(A) In the case of a sale of ~~the~~ abandoned land at public auction pursuant to section 323.73 of the Revised Code, upon the order of confirmation of the sale by the county board of revision and the ~~filing~~ journalization of such order ~~with~~ by the clerk of court, who shall enter it upon the journal of the court or a separate journal; 1954
1955
1956
1957
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(B) In the case of a transfer of the land to a county land reutilization corporation, certificate holder, community development organization, school district, municipal corporation, county, or township under division (G) of section 323.74- 323.73 of the Revised Code, upon the ~~filing with the clerk of court an order to transfer the parcel based on the adjudication of foreclosure by the county board of revision ordering the sheriff to transfer the land in fee simple to the community development organization, school district, municipal corporation, county, or township pursuant to such adjudication, which the clerk shall enter upon the journal of the court or a separate journal~~ and the journalization of such order by the clerk of court; 1960
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~~(C) (1) In the case of a transfer of the land to a certificate holder or county land reutilization corporation pursuant to division (G) of section 323.73 of the Revised Code,~~ 1973
1974
1975

~~upon the filing with the clerk of court the county board of~~ 1976
~~revision's order to the sheriff to execute a deed to the~~ 1977
~~certificate holder or corporation based on the adjudication of~~ 1978
~~foreclosure, which the clerk shall enter upon the journal of the~~ 1979
~~court or a separate journal;~~ 1980

~~(2)(C)~~ In the case of ~~an~~ a journalized adjudication of 1981
foreclosure in which a court or board of revision has included 1982
in its adjudication decree that the alternative redemption 1983
period authorized in section 323.78 of the Revised Code applies, 1984
then upon the expiration of such alternative redemption period 1985
without further order of the court or board of revision. 1986

Sec. 323.77. (A) As used in this section, "electing 1987
subdivision" has the same meaning as in section 5722.01 of the 1988
Revised Code. 1989

(B) At any time ~~from the date the complaint for~~ 1990
~~foreclosure is filed under section 323.69 of the Revised Code,~~ 1991
~~but not later than sixty days after the date on which the land~~ 1992
~~was first offered for sale prior to an adjudication of~~ 1993
foreclosure, an electing subdivision or a county land 1994
reutilization corporation may give the county treasurer, 1995
prosecuting attorney, designated counsel hired by the 1996
prosecuting attorney, or board of revision notice in writing 1997
that it seeks to acquire any parcel of abandoned land, 1998
identified by parcel number, from the abandoned land list. If 1999
any such parcel of abandoned land identified under this section 2000
is offered for sale pursuant to section 323.73 of the Revised 2001
Code, but is not sold for want of a minimum bid, the electing 2002
subdivision or a county land reutilization corporation that 2003
identified that parcel of abandoned land shall be deemed to have 2004
appeared at the sale and submitted the winning bid at the 2005

auction, and the parcel of abandoned land shall be sold to the 2006
electing subdivision or corporation for no consideration other 2007
than the costs prescribed in section 323.75 of the Revised Code 2008
or those costs to which the electing subdivision or corporation 2009
and the county treasurer mutually agree. The conveyance shall be 2010
confirmed, and any common law or statutory right of redemption 2011
forever terminated, upon the filing with the clerk of court the 2012
order of confirmation based on the adjudication of foreclosure 2013
by the county board of revision, which the clerk shall enter 2014
upon the journal of the court or a separate journal. 2015

If a county land reutilization corporation and ~~an~~ another 2016
electing subdivision both request to acquire the parcel, the 2017
electing subdivision shall have priority to acquire the parcel. 2018
Notwithstanding its prior notice to the county treasurer under 2019
this section that it seeks to acquire the parcel of abandoned 2020
land, if a county land reutilization corporation has also 2021
requested to acquire the parcel, the electing subdivision may 2022
withdraw the notice before confirmation of the conveyance, in 2023
which case the parcel shall be conveyed to the county land 2024
reutilization corporation. 2025

Sec. 323.78. ~~(A)~~ Notwithstanding anything any contrary 2026
provision in Chapters 323., 5721., and 5723. of the Revised 2027
Code, and subject to section 5721.193 of the Revised Code, a 2028
county treasurer may elect to invoke the alternative redemption 2029
period in any petition for foreclosure of abandoned lands under 2030
section 323.25, sections 323.65 to 323.79, or section 5721.18 of 2031
the Revised Code. 2032

~~(B)~~ If a county treasurer invokes the alternative 2033
redemption period pursuant to this section, and if a municipal 2034
corporation, township, county, school district, community 2035

development organization, or county land reutilization 2036
corporation has requested title to the parcel, then upon 2037
adjudication of foreclosure of the parcel, the court or board of 2038
revision shall order, in the decree of foreclosure or by 2039
separate order, that the equity of redemption and any statutory 2040
or common law right of redemption in the parcel by its owner 2041
shall be forever terminated after the expiration of the 2042
alternative redemption period and that the parcel shall be 2043
transferred by deed directly to the requesting municipal 2044
corporation, township, county, school district, community 2045
development corporation, or county land reutilization 2046
corporation without appraisal and without a sale, free and clear 2047
of all impositions and any other liens on the property, which 2048
shall be deemed forever satisfied and discharged. The court or 2049
board of revision shall order such a transfer regardless of 2050
whether the value of the taxes, assessments, penalties, 2051
interest, and other charges due on the parcel, and the costs of 2052
the action, exceed the fair market value of the parcel. No 2053
further act of confirmation or other order shall be required for 2054
such a transfer, or for the extinguishment of any statutory or 2055
common law right of redemption. 2056

~~(C)~~—If a county treasurer invokes the alternative 2057
redemption period pursuant to this section and if no community 2058
development organization, county land reutilization corporation, 2059
municipal corporation, county, township, or school district has 2060
requested title to the parcel, then upon adjudication of 2061
foreclosure of the parcel, the court or board of revision shall 2062
order the property sold as otherwise provided in Chapters 323. 2063
and 5721. of the Revised Code, and, failing any bid at any such 2064
sale, the parcel shall be forfeited to the state and otherwise 2065
disposed of pursuant to Chapter 5723. of the Revised Code. 2066

Sec. 323.79. (A) Any party to any proceeding instituted 2067
pursuant to sections 323.65 to 323.79 of the Revised Code who is 2068
aggrieved in any of the proceedings of the county board of 2069
revision under those sections may file an appeal in the court of 2070
common pleas pursuant to Chapters 2505. and 2506. of the Revised 2071
Code ~~upon a final order of foreclosure and forfeiture by the~~ 2072
~~board. A final order of foreclosure and forfeiture occurs upon~~ 2073
~~confirmation of any sale or upon confirmation of any conveyance~~ 2074
~~or transfer to a certificate holder, community development~~ 2075
~~organization, county land reutilization corporation organized~~ 2076
~~under Chapter 1724. of the Revised Code, municipal corporation,~~ 2077
~~county, or township pursuant to sections 323.65 to 323.79 of the~~ 2078
~~Revised Code.~~ An appeal as provided in this section shall 2079
proceed as an appeal de novo and may include issues raised or 2080
adjudicated in the proceedings before the county board of 2081
revision, as well as other issues, including state or federal 2082
constitutional claims, that are raised for the first time on 2083
appeal and that are pertinent to the abandoned land that is the 2084
subject of those proceedings. 2085

An appeal shall be filed not later than ~~fourteen~~thirty 2086
days after one of the following dates: 2087

~~(A) The~~ (1) In the case of a sale at a public auction 2088
under section 323.73 of the Revised Code, the date on which the 2089
order of confirmation of the sale, whether included in the 2090
decree of foreclosure or a separate order, is filed with and 2091
journalized by the clerk of court; 2092

~~(B) (2)~~ (2) In the case of a direct transfer to a certificate 2093
holder, community development organization, county land 2094
reutilization corporation, municipal corporation, county, or 2095
township under section 323.78 or division (G) of section 323.73 2096

of the Revised Code, the date on which an order of transfer or 2097
conveyance, whether included in the decree of foreclosure or a 2098
separate order, is first filed with and journalized by the clerk 2099
of court. 2100

(3) The date on which any final order, as described in 2101
Chapter 2505. of the Revised Code, other than those described in 2102
divisions (A) (1) and (2) of this section is filed and 2103
journalized with the clerk of court. 2104

The court does not have jurisdiction to hear any appeal 2105
filed after the expiration of the applicable ~~fourteen-day~~ 2106
thirty-day period. If the ~~fourteenth-thirtieth~~ day after the 2107
date on which the order is filed with the clerk of court falls 2108
upon a weekend or official holiday during which the court is 2109
closed, then the filing shall be made on the next day the court 2110
is open for business. 2111

~~The expiration of the fourteen-day period in which an 2112~~
~~appeal may be filed with respect to an abandoned parcel under 2113~~
~~this section shall not extinguish or otherwise affect the right 2114~~
~~of a party to redeem the parcel as otherwise provided in 2115~~
~~sections 323.65 to 323.79 of the Revised Code. 2116~~

(B) After the expiration of the thirty-day period for 2117
filing an appeal to the court of common pleas, the board of 2118
revision shall not vacate a final order of foreclosure and 2119
forfeiture or any other final order under any circumstances 2120
except for any of the following: 2121

(1) A failure to perfect service of summons and complaint 2122
upon an interest holder of record at the time of the filing and 2123
shown by clear and convincing evidence; 2124

(2) Upon the motion of a county land reutilization 2125

corporation as prescribed in section 5722.031 of the Revised 2126
Code; 2127

(3) Upon the motion of the county prosecuting attorney or 2128
designated counsel hired by the prosecuting attorney for any 2129
reason justifying relief from the judgment. 2130

(C) Except as provided in divisions (B) (1), (2), and (3) 2131
of this section, motions to vacate or to reconsider filed by any 2132
party after the thirty-day period of appeal may not be utilized 2133
as substitutes for an appeal. Such motions or their equivalent 2134
shall not be considered by the board of revision, except for the 2135
purpose of denying such motions. 2136

Sec. 505.86. (A) As used in this section: 2137

"Party in interest" means an owner of record of the real 2138
property on which the building or structure is located, and 2139
includes a holder of a legal or equitable lien of record on the 2140
real property or the building or other structure. 2141

"Total cost" means any costs incurred due to the use of 2142
employees, materials, or equipment of the township or its agent 2143
pursuant to division (H) of this section, any costs arising out 2144
of contracts for labor, materials, or equipment, and costs of 2145
service of notice or publication required under this section. 2146

(B) A board of township trustees, by resolution, or its 2147
agent pursuant to division (H) of this section may provide for 2148
the removal, repair, or securance of buildings or other 2149
structures in the township that have been declared insecure, 2150
unsafe, or structurally defective by any fire department under 2151
contract with the township or by the county building department 2152
or other authority responsible under Chapter 3781. of the 2153
Revised Code for the enforcement of building regulations or the 2154

performance of building inspections in the township, or 2155
buildings or other structures that have been declared to be in a 2156
condition dangerous to life or health, or unfit for human 2157
habitation by the board of health of the general health district 2158
of which the township is a part. 2159

At least thirty days before the removal, repair, or 2160
securance of any insecure, unsafe, or structurally defective 2161
building or other structure, the board of township trustees 2162
shall give notice by certified mail, return receipt requested, 2163
to each party in interest of its intention with respect to the 2164
removal, repair, or securance of an insecure, unsafe, or 2165
structurally defective or unfit building or other structure. 2166

If the address of a party in interest is unknown and 2167
cannot reasonably be obtained, it is sufficient to publish the 2168
notice once in a newspaper of general circulation in the 2169
township. 2170

(C) (1) If the board of trustees, in a resolution adopted 2171
under this section, or its agent pursuant to division (H) of 2172
this section pursues action to remove any insecure, unsafe, or 2173
structurally defective building or other structure, the notice 2174
shall include a statement informing the parties in interest that 2175
each party in interest is entitled to a hearing if the party in 2176
interest requests a hearing in writing within twenty days after 2177
the notice was mailed. The written request for a hearing shall 2178
be made to the township fiscal officer. 2179

(2) If a party in interest timely requests a hearing, the 2180
board shall set the date, time, and place for the hearing and 2181
notify the party in interest by certified mail, return receipt 2182
requested. The date set for the hearing shall be within fifteen 2183
days, but not earlier than seven days, after the party in 2184

interest has requested a hearing, unless otherwise agreed to by 2185
both the board and the party in interest. The hearing shall be 2186
recorded by stenographic or electronic means. 2187

(3) The board shall make an order deciding the matter not 2188
later than thirty days after a hearing, or not later than thirty 2189
days after mailing notice to the parties in interest if no party 2190
in interest requested a hearing. The order may dismiss the 2191
matter or direct the removal, repair, or securance of the 2192
building or other structure. At any time, a party in interest 2193
may consent to an order. 2194

(4) A party in interest who requested and participated in 2195
a hearing, and who is adversely affected by the order of the 2196
board, may appeal the order under section 2506.01 of the Revised 2197
Code. 2198

(D) At any time, a party in interest may enter into an 2199
agreement with the board of township trustees to perform the 2200
removal, repair, or securance of the insecure, unsafe, or 2201
structurally defective or unfit building or other structure. 2202

(E) If an emergency exists, as determined by the board, 2203
notice may be given other than by certified mail and less than 2204
thirty days before the removal, repair, or securance. 2205

(F) The township's total cost of removing, repairing, or 2206
securing buildings or other structures that have been declared 2207
insecure, unsafe, structurally defective, or unfit for human 2208
habitation, or of making emergency corrections of hazardous 2209
conditions, when approved by the board, shall be paid out of the 2210
township general fund from moneys not otherwise appropriated, 2211
except that, if the costs incurred exceed five hundred dollars, 2212
the board may borrow moneys from a financial institution to pay 2213

for the costs in whole or in part. 2214

The total cost may be collected by either or both of the 2215
following methods: 2216

(1) The board may have the fiscal officer of the township 2217
certify the total costs, together with ~~a~~ the parcel number or 2218
other proper description of the lands to the county auditor who 2219
shall place the costs upon the tax duplicate. If the costs were 2220
incurred by the township's agent pursuant to division (H) of 2221
this section, then the agent may certify its total costs 2222
together with the parcel number of the lands to the county 2223
auditor who shall place the costs upon the tax duplicate. The 2224
costs are a lien upon the lands from and after the date of 2225
entry. The costs shall be collected as other taxes. In the case 2226
of costs certified by the township, the costs shall be returned 2227
to the township and placed in the township's general fund. In 2228
the case of costs certified by an agent pursuant to division (H) 2229
of this section, the costs shall be paid at the next settlement 2230
to the agent directly as instructed in an affidavit from the 2231
agent delivered to the county auditor or county treasurer. In 2232
the case of a lien of an agent pursuant to division (H) of this 2233
section, a notation shall be placed on the tax list and 2234
duplicate showing the amount of the lien ascribed specifically 2235
to the agent's total costs. 2236

(2) The board or its agent pursuant to division (H) of 2237
this section may commence a civil action to recover ~~the~~ their 2238
respective total costs from the owner of record of the real 2239
property on which the building or structure is located. 2240

(G) Any board of township trustees may, whenever a policy 2241
or policies of insurance are in force providing coverage against 2242
the peril of fire on a building or structure and the loss agreed 2243

to between the named insured or insureds and the company or 2244
companies is more than five thousand dollars and equals or 2245
exceeds sixty per cent of the aggregate limits of liability on 2246
all fire policies covering the building or structure on the 2247
property, accept security payments and follow the procedures of 2248
divisions (C) and (D) of section 3929.86 of the Revised Code. 2249

(H) A board of township trustees may enter into an 2250
agreement with a county land reutilization corporation organized 2251
under Chapter 1724. of the Revised Code wherein the county land 2252
reutilization corporation agrees to act as the agent of the 2253
board of township trustees in connection with the removal, 2254
repair, or securance of buildings or other structures as 2255
provided in this section. 2256

Sec. 715.261. (A) As used in this section: 2257

(1) "Total cost" means any costs incurred due to the use 2258
of employees, materials, or equipment of the municipal 2259
corporation or its agent pursuant to division (E) of this 2260
section, any costs arising out of contracts for labor, 2261
materials, or equipment, and costs of service of notice or 2262
publication required under this section. 2263

(2) "Abatement activity" means ~~each instance of any~~ one or 2264
any combination of one or more of the following: 2265

(a) Removing, repairing, or securing insecure, unsafe, 2266
structurally defective, abandoned, deserted, or open and vacant 2267
buildings or other structures; 2268

(b) Making emergency corrections of hazardous conditions; 2269

(c) Abatement of any nuisance by a municipal corporation 2270
or its agent pursuant to division (E) of this section. 2271

(B) A municipal corporation or its agent pursuant to 2272
division (E) of this section may collect the total cost of 2273
~~abatement activities~~ activity by any one or more of the methods 2274
prescribed in division (B) (1), (2), or (3) of this section. 2275

(1) For each abatement activity in which costs are 2276
incurred, the clerk of the legislative authority of the 2277
municipal corporation or its agent pursuant to division (E) of 2278
this section may certify the total costs of ~~each~~ the abatement 2279
activity, together with the parcel number or another proper 2280
description of the lands on which the abatement activity 2281
occurred, the date or the period of time during which the ~~costs~~ 2282
~~were incurred for each~~ abatement activity occurred, and the name 2283
of the owner of record at the time the ~~costs were incurred for~~ 2284
~~each~~ abatement activity commenced, to the county auditor who 2285
shall place the costs as a charge upon the tax list and 2286
duplicate. The costs are a lien upon such lands from and after 2287
the date the costs were incurred. The costs shall have the same 2288
priority and be collected as other taxes and returned to the 2289
municipal corporation or its agent pursuant to division (E) of 2290
this section, based upon whichever of them incurred the costs. 2291
Costs collected for the municipal corporation shall be returned 2292
to it as directed by the clerk of the legislative authority in 2293
the certification of the municipal corporation's total costs ~~or~~ 2294
~~in an affidavit from the~~. Costs collected for the agent shall be 2295
directly paid to the agent ~~delivered to the county auditor or~~ 2296
~~county treasurer. The placement of the costs on the tax list and~~ 2297
~~duplicate relates back to, and is effective in priority, as of~~ 2298
~~the date the costs were incurred, provided that the municipal~~ 2299
~~corporation or its agent pursuant to division (E) of this~~ 2300
~~section certifies the total costs within one year from the date~~ 2301
~~the costs were incurred~~ at the next settlement as instructed in 2302

the certification of the agent's total costs. 2303

If a lien placed on a parcel of land pursuant to this 2304
division is extinguished as provided in division (H) of this 2305
section, a municipal corporation or its agent pursuant to 2306
division (E) of this section may still pursue the remedy 2307
available under division (B) (2) of this section to recoup the 2308
costs incurred with respect to that parcel from any person that 2309
held title to the parcel at the time ~~the costs were incurred~~ 2310
abatement activity occurred. 2311

(2) ~~The A~~ municipal corporation or its agent pursuant to 2312
division (E) of this section that incurred the costs may 2313
commence a civil action to recover the total costs from the 2314
person that held title to the parcel at the time ~~the costs were~~ 2315
~~incurred~~ during which the abatement activity occurred. 2316

(3) A municipal corporation or its agent pursuant to 2317
division (E) of this section that incurred the costs may file a 2318
lien on a parcel of land for the total costs incurred under this 2319
section with respect to the parcel by filing a written affidavit 2320
with the county recorder of the county in which the parcel is 2321
located that states the parcel number or legal description of 2322
the land, the total costs incurred with respect to the parcel, 2323
and the date ~~such costs were incurred~~ or period of time during 2324
which the abatement activity giving rise to the costs occurred. 2325
The municipal corporation or its agent may pursue a foreclosure 2326
action to enforce the lien in a court of competent jurisdiction 2327
or, pursuant to sections 323.65 to 323.79 of the Revised Code, 2328
with the board of revision. The municipal corporation or its 2329
agent may elect to acquire the parcel by indicating such an 2330
election in the complaint for foreclosure or in an amended 2331
complaint. Upon the entry of a decree of foreclosure, the county 2332

sheriff shall advertise and offer the property for sale, without 2333
appraisal, on at least one occasion. The minimum bid with regard 2334
to the sale of the foreclosed property shall equal the sum of 2335
the taxes, penalties, interest, costs, and assessments due and 2336
payable on the property, the total costs incurred by the 2337
municipal corporation or its agent with respect to the property, 2338
and any associated court costs and interest as authorized by 2339
law. ~~An owner of the property may redeem the property by paying~~ 2340
~~the minimum bid within ten days after the entry of the decree of~~ 2341
~~foreclosure. If an owner fails to so redeem the property, and if~~ 2342
~~the parcel is not sold for want of a minimum bid, the~~ The 2343
property shall be disposed of as follows: 2344

(a) If the municipal corporation or its agent elects to 2345
acquire the property, ~~the parcel shall be transferred to the~~ 2346
~~municipal corporation or its agent as if~~ and the property were 2347
~~transferred by all owners in title to the municipal corporation~~ 2348
~~or its agent in lieu of foreclosure as provided in section~~ 2349
~~5722.10 of the Revised Code,~~ is advertised and offered for sale 2350
once pursuant to this section, but is not sold for want of a 2351
minimum bid, the municipal corporation or its agent pursuant to 2352
division (E) of this section shall be deemed to have submitted 2353
the winning bid at such sale, and the property is deemed sold to 2354
the municipal corporation or its agent pursuant to division (E) 2355
of this section for no consideration other than the cost of the 2356
proceedings. 2357

The officer conducting the sale shall announce the bid of 2358
the municipal corporation or its agent pursuant to division (E) 2359
of this section at the sale and shall report the proceedings to 2360
the court or board of revision for confirmation of sale. The 2361
officer conducting the sale shall execute and file for recording 2362
the deed conveying title to the property upon the filing of the 2363

entry of the confirmation of sale. Once the deed has been 2364
recorded, the officer shall deliver the deed to the municipal 2365
corporation or its agent. 2366

Once the deed has been recorded, title to the property 2367
shall be incontestable in the municipal corporation or its agent 2368
and free and clear of all liens for taxes, penalties, interest, 2369
charges, assessments, and all other liens and encumbrances, 2370
except for easements and covenants of record running with the 2371
land and created prior to the time of filing of the lien under 2372
this division. 2373

(b) If the municipal corporation or its agent does not 2374
elect to acquire the property, and the property is advertised 2375
and offered for at least once pursuant to this section but is 2376
not sold for want of a minimum bid, then the parcel shall be 2377
forfeited to the state or to a political subdivision or school- 2378
district as provided in Chapter 5723. of the Revised Code. 2379

~~When a municipal corporation or its agent acquires~~ (c) The 2380
owner of the property as provided in this division, may redeem 2381
the property shall not be subject to foreclosure or forfeiture 2382
under section 323.25 or Chapter 5721. or 5723. of the Revised 2383
Code, and any lien on the property for costs incurred under this 2384
section or for any unpaid taxes, penalties, interest, charges, 2385
or assessments shall be extinguished by paying the minimum bid 2386
prior to the journalization of the confirmation of sale. 2387

(C) This section applies to any action taken by a 2388
municipal corporation, or its agent pursuant to division (E) of 2389
this section, pursuant to section 715.26 of the Revised Code or 2390
pursuant to Section 3 of Article XVIII, Ohio Constitution. 2391

(D) (1) A municipal corporation or its agent pursuant to 2392

division (E) of this section shall not certify to the county auditor for placement upon the tax list and duplicate and the county auditor shall not place upon the tax list and duplicate as a charge against the land the costs of any abatement activity undertaken under division (B) of this section if any of the following apply:

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

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

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

(ii) A person with a power of attorney appointed by that owner who subsequently transfers the land to the owner;

(iii) A sole proprietorship owned by that owner or a member of that owner's immediate family;

(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.

(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. 2422

(2) Upon valid written notice to the county auditor by any 2423
owner possessing an ownership interest of record of the land or 2424
by an electing subdivision previously in the chain of title of 2425
the land that the costs of an abatement activity undertaken 2426
under division (B) of this section was certified for placement 2427
or placed upon the tax list and duplicate as a charge against 2428
the land in violation of this division, the county auditor shall 2429
promptly remove such charge from the tax duplicate. This written 2430
notice to the county auditor shall include all of the following: 2431

(a) The parcel number of the land; 2432

(b) The common address of the land; 2433

(c) The date of the recording of the transfer of the land 2434
to the owner or electing subdivision; 2435

(d) The charge allegedly placed in violation of this 2436
division. 2437

(E) A municipal corporation may enter into an agreement 2438
with a county land reutilization corporation organized under 2439
Chapter 1724. of the Revised Code wherein the county land 2440
reutilization corporation agrees to act as the agent of the 2441
municipal corporation in connection with removing, repairing, or 2442
securing insecure, unsafe, structurally defective, abandoned, 2443
deserted, or open and vacant buildings or other structures, 2444
making emergency corrections of hazardous conditions, or abating 2445
any nuisance, including high weeds, overgrown brush, and trash 2446
and debris from vacant lots. The total costs of such actions may 2447
be collected by the corporation pursuant to division (B) of this 2448
section, and shall be paid to the corporation if it paid or 2449
incurred such costs and has not been reimbursed by the owner of 2450

record at the time of the action or any other party with a 2451
recorded interest in the land. 2452

(F) In the case of the lien of a county land reutilization 2453
corporation that is the agent of a municipal corporation 2454
pursuant to division (E) of this section, a notation shall be 2455
placed on the tax list and duplicate showing the amount of the 2456
lien ascribed specifically to the agent's total costs. The agent 2457
has standing to pursue a separate cause of action for money 2458
damages to satisfy the lien or pursue a foreclosure action in a 2459
court of competent jurisdiction or with the board of revision to 2460
enforce the lien without regard to occupancy. For purposes of a 2461
foreclosure proceeding by the county treasurer for delinquent 2462
taxes, this division does not affect the lien priority as 2463
between a county land reutilization corporation and the county 2464
treasurer, but the corporation's lien is superior to the lien of 2465
any other lienholder of the property. As to a direct action by a 2466
county land reutilization corporation, the lien for the taxes, 2467
assessment, charges, costs, penalties, and interest on the tax 2468
list and duplicate is in all cases superior to the lien of a 2469
county land reutilization corporation, whose lien for total 2470
costs shall be next in priority as against all other interests, 2471
except as provided in division (G) of this section. 2472

(G) A county land reutilization corporation acting as an 2473
agent of a municipal corporation ~~under an agreement under~~ 2474
pursuant to division (E) of this section may, with the county 2475
treasurer's consent, petition the court or board of revision 2476
with jurisdiction over an action undertaken under division ~~(F)~~ 2477
(B) (3) of this section pleading that the lien of the 2478
corporation, as agent, for the total costs shall be superior to 2479
the lien for the taxes, assessments, charges, costs, penalties, 2480
and interest. If the court or board of revision determines that 2481

the lien is for total costs paid or incurred by the corporation 2482
as such an agent, and that subordinating the lien for such taxes 2483
and other impositions to the lien of the corporation promotes 2484
the expeditious abatement of public nuisances, the court or 2485
board may order the lien for the taxes and other impositions to 2486
be subordinate to the corporation's lien. The court or board may 2487
not subordinate the lien for taxes and other such impositions to 2488
any other liens. 2489

(H) When a parcel of land upon which a lien has been 2490
placed under division (B) (1) or (3) of this section is 2491
transferred to a county land reutilization corporation, the lien 2492
on the parcel shall be extinguished if the lien is for costs ~~or~~ 2493
~~charges that were incurred related to an abatement activity that~~ 2494
~~occurred~~ before the date of the transfer to the corporation ~~and~~ 2495
~~if the corporation did not incur the costs or charges,~~ 2496
regardless of whether the lien was attached or the costs or 2497
charges were certified before the date of transfer. In such a 2498
case, the county land reutilization corporation and its 2499
successors in title shall take title to the property free and 2500
clear of any such lien and shall be immune from liability in any 2501
action to collect such costs or charges. 2502

If a county land reutilization corporation takes title to 2503
property before any costs or charges have been certified or any 2504
lien has been placed with respect to the property under division 2505
(B) (1) or (3) of this section, the corporation shall be deemed a 2506
bona fide purchaser for value without knowledge of such costs or 2507
lien, regardless of whether the corporation had actual or 2508
constructive knowledge of the costs or lien, and any such lien 2509
shall be void and unenforceable against the corporation and its 2510
successors in title. 2511

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

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

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

The lien for taxes against such burial grounds may be enforced in the same manner prescribed for abandoned lands under

sections 323.65 to 323.79 of the Revised Code except that the 2542
burial ground may be transferred only to a municipal 2543
corporation, county, or township under division ~~(D)~~ (G) of 2544
section ~~323.74~~ 323.73 or section 323.78 of the Revised Code. No 2545
burial ground that is otherwise exempt from sale or execution 2546
under this section shall be offered for sale at public auction. 2547

Sec. 1724.02. (A) In furtherance of the purposes set forth 2548
in section 1724.01 of the Revised Code, a community improvement 2549
corporation shall have the following powers: 2550

(1) (a) To borrow money for any of the purposes of the 2551
community improvement corporation by means of loans, lines of 2552
credit, or any other financial instruments or securities, 2553
including the issuance of its bonds, debentures, notes, or other 2554
evidences of indebtedness, whether secured or unsecured, and to 2555
secure the same by mortgage, pledge, deed of trust, or other 2556
lien on its property, franchises, rights, and privileges of 2557
every kind and nature or any part thereof or interest therein; 2558
and 2559

(b) If the community improvement corporation is a county 2560
land reutilization corporation, the corporation may request, by 2561
resolution: 2562

(i) That the board of county commissioners of the county 2563
served by the corporation pledge a specifically identified 2564
source or sources of revenue pursuant to division (C) of section 2565
307.78 of the Revised Code as security for such borrowing by the 2566
corporation; and 2567

(ii) (I) If the land subject to reutilization is located 2568
within an unincorporated area of the county, that the board of 2569
county commissioners issue notes under section 307.082 of the 2570

Revised Code for the purpose of constructing public 2571
infrastructure improvements and take other actions as the board 2572
determines are in the interest of the county and are authorized 2573
under sections 5709.78 to 5709.81 of the Revised Code or bonds 2574
or notes under section 5709.81 of the Revised Code for the 2575
refunding purposes set forth in that section; or 2576

(II) If the land subject to reutilization is located 2577
within the corporate boundaries of a municipal corporation, that 2578
the municipal corporation issue bonds for the purpose of 2579
constructing public infrastructure improvements and take such 2580
other actions as the municipal corporation determines are in its 2581
interest and are authorized under sections 5709.40 to 5709.43 of 2582
the Revised Code. 2583

(2) To make loans to any person, firm, partnership, 2584
corporation, joint stock company, association, or trust, and to 2585
establish and regulate the terms and conditions with respect to 2586
any such loans; provided that an economic development 2587
corporation shall not approve any application for a loan unless 2588
and until the person applying for said loan shows that the 2589
person has applied for the loan through ordinary banking or 2590
commercial channels and that the loan has been refused by at 2591
least one bank or other financial institution. Nothing in this 2592
division shall preclude a county land reutilization corporation 2593
from making revolving loans to community development 2594
corporations, private entities, or any person for the purposes 2595
contained in the corporation's plan under section 1724.10 of the 2596
Revised Code. 2597

(3) To purchase, receive, hold, manage, lease, lease- 2598
purchase, or otherwise acquire and to sell, convey, transfer, 2599
lease, sublease, or otherwise dispose of real and personal 2600

property, together with such rights and privileges as may be 2601
incidental and appurtenant thereto and the use thereof, 2602
including but not restricted to, any real or personal property 2603
acquired by the community improvement corporation from time to 2604
time in the satisfaction of debts or enforcement of obligations, 2605
and to enter into contracts with third parties, including the 2606
federal government, the state, any political subdivision, or any 2607
other entity. A county land reutilization corporation shall not 2608
acquire an interest in real property if such acquisition causes 2609
the number of occupied real properties held by the corporation 2610
to exceed the greater of either fifty properties or twenty-five 2611
per cent of all real property held by the corporation for 2612
reutilization, reclamation, or rehabilitation. For the purposes 2613
of this division, "occupied real properties" includes all real 2614
properties that are not unoccupied as that term is defined in 2615
section 323.65 of the Revised Code. 2616

(4) To acquire the good will, business, rights, real and 2617
personal property, and other assets, or any part thereof, or 2618
interest therein, of any persons, firms, partnerships, 2619
corporations, joint stock companies, associations, or trusts, 2620
and to assume, undertake, or pay the obligations, debts, and 2621
liabilities of any such person, firm, partnership, corporation, 2622
joint stock company, association, or trust; to acquire, reclaim, 2623
manage, or contract for the management of improved or unimproved 2624
and underutilized real estate for the purpose of constructing 2625
industrial plants, other business establishments, or housing 2626
thereon, or causing the same to occur, for the purpose of 2627
assembling and enhancing utilization of the real estate, or for 2628
the purpose of disposing of such real estate to others in whole 2629
or in part for the construction of industrial plants, other 2630
business establishments, or housing; and to acquire, reclaim, 2631

manage, contract for the management of, construct or 2632
reconstruct, alter, repair, maintain, operate, sell, convey, 2633
transfer, lease, sublease, or otherwise dispose of industrial 2634
plants, business establishments, or housing. 2635

(5) To acquire, subscribe for, own, hold, sell, assign, 2636
transfer, mortgage, pledge, or otherwise dispose of the stock, 2637
shares, bonds, debentures, notes, or other securities and 2638
evidences of interest in, or indebtedness of, any person, firm, 2639
corporation, joint stock company, association, or trust, and 2640
while the owner or holder thereof, to exercise all the rights, 2641
powers, and privileges of ownership, including the right to vote 2642
therein, provided that no tax revenue, if any, received by a 2643
community improvement corporation shall be used for such 2644
acquisition or subscription. 2645

(6) To mortgage, pledge, or otherwise encumber any 2646
property acquired pursuant to the powers contained in division 2647
(A) (3), (4), or (5) of this section. 2648

(7) Nothing in this section shall limit the right of a 2649
community improvement corporation to become a member of or a 2650
stockholder in a corporation formed under Chapter 1726. of the 2651
Revised Code. 2652

(8) To serve as an agent for grant applications and for 2653
the administration of grants, or to make applications as 2654
principal for grants for county land reutilization corporations. 2655

(9) To exercise the powers enumerated under Chapter 5722. 2656
of the Revised Code on behalf of a county that organizes or 2657
contracts with a county land reutilization corporation. 2658

(10) To engage in code enforcement and nuisance abatement, 2659
including, but not limited to, cutting grass and weeds, boarding 2660

up vacant or abandoned structures, and demolishing condemned 2661
structures on properties that are subject to a delinquent tax or 2662
assessment lien, or property for which a municipal corporation 2663
or township has contracted with a county land reutilization 2664
corporation to provide code enforcement or nuisance abatement 2665
assistance. 2666

(11) To charge fees or exchange in-kind goods or services 2667
for services rendered to political subdivisions and other 2668
persons or entities for whom services are rendered. 2669

(12) To employ and provide compensation for an executive 2670
director who shall manage the operations of a county land 2671
reutilization corporation and employ others for the benefit of 2672
the corporation as approved and funded by the board of 2673
directors. No employee of the corporation is or shall be deemed 2674
to be an employee of the political subdivision for whose benefit 2675
the corporation is organized solely because the employee is 2676
employed by the corporation. 2677

(13) To purchase tax certificates at auction, negotiated 2678
sale, or from a third party who purchased and is a holder of one 2679
or more tax certificates issued pursuant to sections 5721.30 to 2680
5721.43 of the Revised Code. 2681

(14) To be assigned a mortgage on real property from a 2682
mortgagee in lieu of acquiring such real property subject to a 2683
mortgage. 2684

(15) To act as a portal operator for purposes of an 2685
OhioInvests offering under sections 1707.05 to 1707.058 of the 2686
Revised Code. 2687

(16) To do all acts and things necessary or convenient to 2688
carry out the purposes of section 1724.01 of the Revised Code 2689

and the powers especially created for a community improvement 2690
corporation in Chapter 1724. of the Revised Code, including, but 2691
not limited to, contracting with the federal government, the 2692
state or any political subdivision, a board of county 2693
commissioners pursuant to section 307.07 of the Revised Code, a 2694
county auditor pursuant to section 319.10 of the Revised Code, a 2695
county treasurer pursuant to section 321.49 of the Revised Code, 2696
and any other party, whether nonprofit or for-profit. An 2697
employee of a board of county commissioners, county auditor, or 2698
county treasurer who, pursuant to a contract entered into in 2699
accordance with section 307.07, 319.10, or 321.49 of the Revised 2700
Code, provides services to a county land reutilization 2701
corporation shall remain an employee of the county during the 2702
provision of those services. 2703

(B) The powers enumerated in this chapter shall not be 2704
construed to limit the general powers of a community improvement 2705
corporation. The powers granted under this chapter are in 2706
addition to those powers granted by any other chapter of the 2707
Revised Code, but, as to a county land reutilization 2708
corporation, shall be used only for the purposes enumerated 2709
under division (B) (2) of section 1724.01 of the Revised Code. 2710

(C) Ownership of real property by an economic development 2711
corporation does not constitute public ownership unless the 2712
economic development corporation has applied for and been 2713
granted a tax exemption for the property under section 5709.08 2714
of the Revised Code. 2715

(D) A county land reutilization corporation shall not be 2716
required to pay any state or local taxes or assessments, 2717
including any sales tax prescribed by section 5739.02 of the 2718
Revised Code, in connection with any project funded in whole or 2719

in part by the corporation, or upon revenues or any property 2720
acquired or used by the corporation, or upon the income 2721
therefrom. 2722

Sec. 2329.153. (A) Not later than ninety days after ~~the~~ 2723
~~effective date of this section~~ September 28, 2016, the 2724
department of administrative services shall solicit competitive 2725
sealed proposals for the creation, operation, and maintenance of 2726
the official public sheriff sale web site and an integrated 2727
auction management system. The official public sheriff sale web 2728
site and integrated auction management system shall be a single 2729
statewide system for use by all county sheriffs in accordance 2730
with the requirements of this section. 2731

(B) The official public sheriff sale web site shall meet 2732
the following minimum requirements: 2733

(1) The web site shall have a domain name relevant to the 2734
judicial sale of real property. 2735

(2) The web site shall be limited to the judicial sale of 2736
real property located in this state. 2737

(3) The web site shall not charge a fee for members of the 2738
public to view properties for sale. 2739

(4) The web site shall allow each county sheriff to add 2740
text, images, or graphics to the web site for the purpose of 2741
identifying the county or sheriff conducting the sale. 2742

(5) The web site shall include industry-standard features 2743
and functionality, including user guides, online financial 2744
transaction device payments, anti-snipe functionality, watch 2745
lists, electronic mail notifications, maximum bid limits, 2746
automatic incremental bidding, and search and map features that 2747
allow users to search by county, zip code, address, parcel 2748

number, appraised value, party name, case number, and other 2749
variables relevant to the judicial sale of real property. As 2750
used in this section, "financial transaction device" has the 2751
same meaning as in section 301.28 of the Revised Code. 2752

(6) The web site shall include features that allow for the 2753
cancellation of sales as required by law or court order and the 2754
postponement of sales in accordance with divisions (E) (2) and 2755
(3) of this section. 2756

(7) The web site shall provide a secure payment processing 2757
system that accepts online payments for property sold via the 2758
web site and, in an efficient and ~~cost-effective~~ cost-effective 2759
manner, transfers those payments to the appropriate county 2760
official or account. 2761

(8) The web site shall include the ability for an attorney 2762
or law firm to enter a bid in a representative capacity. 2763

(9) The web site shall be integrated with the auction 2764
management system described in division (C) of this section. 2765

(C) The auction management system shall meet the following 2766
minimum requirements: 2767

(1) The auction management system shall have a role-based 2768
workflow engine to assist in conducting sales on the web site, 2769
capturing data, complying with all relevant laws, and managing 2770
administrative processes related to the judicial sale of real 2771
property in a timely, secure, and accurate manner. 2772

(2) The auction management system shall record the data 2773
necessary to meet the reporting requirements of section 2329.312 2774
of the Revised Code. 2775

(3) The auction management system shall be able to 2776

generate documents required by the court ordering the sale or 2777
related to the judicial sale of real property. 2778

(4) The auction management system shall be able to record 2779
fees, costs, deposits, and other money items with the objective 2780
of ensuring an accurate accounting of moneys received and 2781
disbursed in each judicial sale of real property. 2782

(5) The auction management system shall be integrated with 2783
the web site described in division (B) of this section. 2784

(D) The license fee for the creation, operation, and 2785
maintenance of the official public sheriff sale web site and 2786
integrated auction management system shall be determined using a 2787
per-transaction license fee model or a per-use license fee 2788
model. The addition of a property to the official public sheriff 2789
sale web site or the auction management system shall each be 2790
deemed a transaction for purposes of determining the license 2791
fee. The license fee applicable to each judicial sale of real 2792
property shall be taxed as costs in the case. No additional 2793
license fees shall be assessed to the county sheriff. 2794

(E) (1) Not later than one year after ~~the effective date of~~ 2795
~~this section~~ September 28, 2016, in all cases in which the 2796
sheriff is ordered to conduct a judicial sale of real property, 2797
the following shall occur: 2798

(a) For residential property, the sale may be conducted on 2799
the official public sheriff sale web site for a five-year period 2800
beginning on the date the online system is fully operational. 2801
~~After~~ Except as otherwise provided in division (E) (5) of this 2802
section, after this five-year period sales shall be conducted on 2803
the official public sheriff sale web site. 2804

(b) For commercial property, the sale may be conducted on 2805

the official public sheriff sale web site. 2806

All sales conducted on the official public sheriff sale 2807
web site shall be open for bidding for at least seven days. 2808

(2) If the sale of the real property is to be conducted on 2809
the official public sheriff sale web site, the judgment creditor 2810
may instruct the sheriff to postpone the sale of the real 2811
property one time for up to one hundred eighty days after the 2812
initial sale date. Upon receiving such instruction for 2813
postponement, the sheriff shall postpone the sale of the 2814
property by announcing on the official public sheriff sale web 2815
site that the sale is postponed and giving notice of the 2816
rescheduled sale date. This announcement shall be deemed to meet 2817
the notice requirement of section 2329.26 of the Revised Code. 2818

(3) If the judgment creditor does not wish to postpone the 2819
sale of the real property, the judgment creditor may instruct 2820
the sheriff to cancel the sale of the property. Upon receiving 2821
this instruction, the sheriff shall cancel the sale of the 2822
property by announcing on the official public sheriff sale web 2823
site that the sale is canceled. This announcement shall remain 2824
posted on the official public sheriff sale web site until at 2825
least the end of the seven-day bidding period described in 2826
division (E) (1) of this section. 2827

(4) If the sale of the real property is postponed or 2828
canceled according to divisions (E) (2) and (3) of this section, 2829
all bids made on the real property prior to the postponement or 2830
cancellation of the sale shall be void. 2831

(5) Before the first day of each county fiscal year, the 2832
county treasurer shall adopt a written policy on whether sales 2833
of real property sold pursuant to section 323.28, 323.73, 2834

5721.19, or 5721.39 of the Revised Code will be conducted in 2835
person at a physical location or remotely on the official public 2836
sheriff sale web site. Once adopted, the sheriff shall publish a 2837
copy of the treasurer's policy on the official public sheriff 2838
sale web site, and the policy shall not be changed and shall be 2839
in effect during that fiscal year. Notwithstanding division (E) 2840
(1) of this section, in all cases in which the sheriff is 2841
ordered to conduct such a sale pursuant to section 323.28, 2842
323.73, 5721.19, or 5721.39 of the Revised Code, the sheriff 2843
shall conduct the sale in accordance with the policy. 2844

(F) Pursuant to their authority in section 9.482 of the 2845
Revised Code, counties may elect to enter into a shared services 2846
agreement relating to the judicial sale of real property on the 2847
official public sheriff sale web site. The shared services 2848
agreement may seek to improve efficiency and reduce costs in the 2849
judicial sale of real property by consolidating administrative 2850
functions and processes. 2851

Sec. 3737.87. As used in sections 3737.87 to 3737.98 of 2852
the Revised Code: 2853

(A) "Accidental release" means any sudden or nonsudden 2854
release of petroleum that was neither expected nor intended by 2855
the owner or operator of the applicable underground storage tank 2856
system and that results in the need for corrective action or 2857
compensation for bodily injury or property damage. 2858

(B) "Corrective action" means any action necessary to 2859
protect human health and the environment in the event of a 2860
release of petroleum into the environment, including, without 2861
limitation, any action necessary to monitor, assess, and 2862
evaluate the release. In the instance of a suspected release, 2863
"corrective action" includes, without limitation, an 2864

investigation to confirm or disprove the occurrence of the 2865
release. In the instance of a confirmed release, "corrective 2866
action" includes, without limitation, the initial corrective 2867
action taken under section 3737.88 or 3737.882 of the Revised 2868
Code and rules adopted or orders issued under those sections and 2869
any action taken consistent with a remedial action to clean up 2870
contaminated ground water, surface water, soils, and subsurface 2871
material and to address the residual effects of a release after 2872
the initial corrective action is taken. 2873

(C) "Eligible lending institution" means a financial 2874
institution that is eligible to make commercial loans, is a 2875
public depository of state funds under section 135.03 of the 2876
Revised Code, and agrees to participate in the petroleum 2877
underground storage tank linked deposit program provided for in 2878
sections 3737.95 to 3737.98 of the Revised Code. 2879

(D) "Eligible owner" means any person that owns six or 2880
fewer petroleum underground storage tanks comprising a petroleum 2881
underground storage tank or underground storage tank system. 2882

(E) "Installer" means a person who supervises the 2883
installation of, performance of major repairs on site to, 2884
abandonment of, or removal of underground storage tank systems. 2885

(F) "Major repair" means the restoration of a tank or an 2886
underground storage tank system component that has caused a 2887
release of a product from the underground storage tank system. 2888
"Major repair" does not include modifications, upgrades, or 2889
routine maintenance for normal operational upkeep to prevent an 2890
underground storage tank system from releasing a product. 2891

(G) "Operator" means the person in daily control of, or 2892
having responsibility for the daily operation of, an underground 2893

storage tank system. 2894

(H) "Owner" means: 2895

(1) In the instance of an underground storage tank system 2896
in use on November 8, 1984, or brought into use after that date, 2897
the person who owns the underground storage tank system; 2898

(2) In the instance of an underground storage tank system 2899
in use before November 8, 1984, that was no longer in use on 2900
that date, the person who owned the underground storage tank 2901
system immediately before the discontinuation of its use. 2902

"Owner" includes any person who holds, or, in the instance 2903
of an underground storage tank system in use before November 8, 2904
1984, but no longer in use on that date, any person who held 2905
immediately before the discontinuation of its use, a legal, 2906
equitable, or possessory interest of any kind in an underground 2907
storage tank system or in the property on which the underground 2908
storage tank system is located, including, without limitation, a 2909
trust, vendor, vendee, lessor, or lessee. "Owner" does not 2910
include any person who, without participating in the management 2911
of an underground storage tank system and without otherwise 2912
being engaged in petroleum production, refining, or marketing, 2913
holds indicia of ownership in an underground storage tank system 2914
primarily to protect the person's security interest in it. 2915

(I) "Person," in addition to the meaning in section 2916
3737.01 of the Revised Code, means the United States and any 2917
department, agency, or instrumentality thereof. 2918

(J) "Petroleum" means petroleum, including crude oil or 2919
any fraction thereof, that is a liquid at the temperature of 2920
sixty degrees Fahrenheit and the pressure of fourteen and seven- 2921
tenths pounds per square inch absolute. "Petroleum" includes, 2922

without limitation, motor fuels, jet fuels, distillate fuel 2923
oils, residual fuel oils, lubricants, petroleum solvents, and 2924
used oils. 2925

(K) "Petroleum underground storage tank linked deposit" 2926
means a certificate of deposit placed by the treasurer of state 2927
with an eligible lending institution pursuant to sections 2928
3737.95 to 3737.98 of the Revised Code. 2929

(L) "Regulated substance" means petroleum or any substance 2930
identified or listed as a hazardous substance in rules adopted 2931
under division (D) of section 3737.88 of the Revised Code. 2932

(M) "Release" means any spilling, leaking, emitting, 2933
discharging, escaping, leaching, or disposing of from an 2934
underground storage tank system into ground or surface water or 2935
subsurface soils or otherwise into the environment. 2936

(N) Notwithstanding division (F) of section 3737.01 of the 2937
Revised Code, "responsible person" means the person who is the 2938
owner or operator of an underground storage tank system. 2939
"Responsible person" does not include a county land 2940
reutilization corporation organized under Chapter 1724. of the 2941
Revised Code or its wholly-owned subsidiary. 2942

(O) "Tank" means a stationary device designed to contain 2943
an accumulation of regulated substances that is constructed of 2944
manufactured materials. 2945

(P) "Underground storage tank" means one or any 2946
combination of tanks, including the underground pipes connected 2947
thereto, that are used to contain an accumulation of regulated 2948
substances the volume of which, including the volume of the 2949
underground pipes connected thereto, is ten per cent or more 2950
beneath the surface of the ground. 2951

"Underground storage tank" does not include any of the	2952
following or any pipes connected to any of the following:	2953
(1) Pipeline facilities, including gathering lines,	2954
regulated under the "Natural Gas Pipeline Safety Act of 1968,"	2955
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous	2956
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A.	2957
2001, as amended;	2958
(2) Farm or residential tanks of one thousand one hundred	2959
gallons or less capacity used for storing motor fuel for	2960
noncommercial purposes;	2961
(3) Tanks used for storing heating fuel for consumptive	2962
use on the premises where stored;	2963
(4) Surface impoundments, pits, ponds, or lagoons;	2964
(5) Storm or waste water collection systems;	2965
(6) Flow-through process tanks;	2966
(7) Storage tanks located in underground areas, including,	2967
without limitation, basements, cellars, mine workings, drifts,	2968
shafts, or tunnels, when the tanks are located on or above the	2969
surface of the floor;	2970
(8) Septic tanks;	2971
(9) Liquid traps or associated gathering lines directly	2972
related to oil or gas production and gathering operations.	2973
(Q) "Underground storage tank system" means an underground	2974
storage tank and the connected underground piping, underground	2975
ancillary equipment, and containment system, if any.	2976
(R) "Revenues" means all fees, premiums, and charges paid	2977
by owners and operators of petroleum underground storage tanks	2978

to the petroleum underground storage tank release compensation 2979
board created in section 3737.90 of the Revised Code; proceeds 2980
received by the board from any insurance, condemnation, or 2981
guaranty; the proceeds of petroleum underground storage tank 2982
revenue bonds; and the income and profits from the investment of 2983
any such revenues. 2984

(S) "Revenue bonds," unless the context indicates a 2985
different meaning or intent, means petroleum underground storage 2986
tank revenue bonds and petroleum underground storage tank 2987
revenue refunding bonds that are issued by the petroleum 2988
underground storage tank release compensation board pursuant to 2989
sections 3737.90 to 3737.948 of the Revised Code. 2990

(T) "Class C release" means a release of petroleum 2991
occurring or identified from an underground storage tank system 2992
subject to sections 3737.87 to 3737.89 of the Revised Code for 2993
which the responsible person for the release is specifically 2994
determined by the fire marshal not to be a viable person capable 2995
of undertaking or completing the corrective actions required 2996
under those sections for the release. "Class C release" also 2997
includes any of the following: 2998

(1) A release designated as a "class C release" in 2999
accordance with rules adopted under section 3737.88 of the 3000
Revised Code; 3001

(2) A release on property owned by a county land 3002
reutilization corporation; 3003

(3) A release on property owned by the state pursuant to 3004
Chapter 5723. of the Revised Code. 3005

Sec. 3745.11. (A) Applicants for and holders of permits, 3006
licenses, variances, plan approvals, and certifications issued 3007

by the director of environmental protection pursuant to Chapters 3008
3704., 3734., 6109., and 6111. of the Revised Code shall pay a 3009
fee to the environmental protection agency for each such 3010
issuance and each application for an issuance as provided by 3011
this section. No fee shall be charged for any issuance for which 3012
no application has been submitted to the director. 3013

(B) Except as otherwise provided in division (C) (2) of 3014
this section, beginning July 1, 1994, each person who owns or 3015
operates an air contaminant source and who is required to apply 3016
for and obtain a Title V permit under section 3704.036 of the 3017
Revised Code shall pay the fees set forth in this division. For 3018
the purposes of this division, total emissions of air 3019
contaminants may be calculated using engineering calculations, 3020
emissions factors, material balance calculations, or performance 3021
testing procedures, as authorized by the director. 3022

The following fees shall be assessed on the total actual 3023
emissions from a source in tons per year of the regulated 3024
pollutants particulate matter, sulfur dioxide, nitrogen oxides, 3025
organic compounds, and lead: 3026

(1) Fifteen dollars per ton on the total actual emissions 3027
of each such regulated pollutant during the period July through 3028
December 1993, to be collected no sooner than July 1, 1994; 3029

(2) Twenty dollars per ton on the total actual emissions 3030
of each such regulated pollutant during calendar year 1994, to 3031
be collected no sooner than April 15, 1995; 3032

(3) Twenty-five dollars per ton on the total actual 3033
emissions of each such regulated pollutant in calendar year 3034
1995, and each subsequent calendar year, to be collected no 3035
sooner than the fifteenth day of April of the year next 3036

succeeding the calendar year in which the emissions occurred. 3037

The fees levied under this division do not apply to that 3038
portion of the emissions of a regulated pollutant at a facility 3039
that exceed four thousand tons during a calendar year. 3040

(C) (1) The fees assessed under division (B) of this 3041
section are for the purpose of providing funding for the Title V 3042
permit program. 3043

(2) The fees assessed under division (B) of this section 3044
do not apply to emissions from any electric generating unit 3045
designated as a Phase I unit under Title IV of the federal Clean 3046
Air Act prior to calendar year 2000. Those fees shall be 3047
assessed on the emissions from such a generating unit commencing 3048
in calendar year 2001 based upon the total actual emissions from 3049
the generating unit during calendar year 2000 and shall continue 3050
to be assessed each subsequent calendar year based on the total 3051
actual emissions from the generating unit during the preceding 3052
calendar year. 3053

(3) The director shall issue invoices to owners or 3054
operators of air contaminant sources who are required to pay a 3055
fee assessed under division (B) or (D) of this section. Any such 3056
invoice shall be issued no sooner than the applicable date when 3057
the fee first may be collected in a year under the applicable 3058
division, shall identify the nature and amount of the fee 3059
assessed, and shall indicate that the fee is required to be paid 3060
within thirty days after the issuance of the invoice. 3061

(D) (1) Except as provided in division (D) (2) of this 3062
section, beginning January 1, 2004, each person who owns or 3063
operates an air contaminant source; who is required to apply for 3064
a permit to operate pursuant to rules adopted under division 3065

(G), or a variance pursuant to division (H), of section 3704.03 3066
of the Revised Code; and who is not required to apply for and 3067
obtain a Title V permit under section 3704.03 of the Revised 3068
Code shall pay a single fee based upon the sum of the actual 3069
annual emissions from the facility of the regulated pollutants 3070
particulate matter, sulfur dioxide, nitrogen oxides, organic 3071
compounds, and lead in accordance with the following schedule: 3072
3073

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

(2) (a) As used in division (D) of this section, "synthetic 3074
minor facility" means a facility for which one or more permits 3075
to install or permits to operate have been issued for the air 3076
contaminant sources at the facility that include terms and 3077
conditions that lower the facility's potential to emit air 3078
contaminants below the major source thresholds established in 3079
rules adopted under section 3704.036 of the Revised Code. 3080

(b) Beginning January 1, 2000, through June 30, 2026, each 3081
person who owns or operates a synthetic minor facility shall pay 3082
an annual fee based on the sum of the actual annual emissions 3083

from the facility of particulate matter, sulfur dioxide, 3084
nitrogen dioxide, organic compounds, and lead in accordance with 3085
the following schedule: 3086
3087

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

(3) The fees assessed under division (D) (1) of this 3088
section shall be collected annually no sooner than the fifteenth 3089

day of April, commencing in 2005. The fees assessed under 3090
division (D)(2) of this section shall be collected no sooner 3091
than the fifteenth day of April, commencing in 2000. The fees 3092
assessed under division (D) of this section in a calendar year 3093
shall be based upon the sum of the actual emissions of those 3094
regulated pollutants during the preceding calendar year. For the 3095
purpose of division (D) of this section, emissions of air 3096
contaminants may be calculated using engineering calculations, 3097
emission factors, material balance calculations, or performance 3098
testing procedures, as authorized by the director. The director, 3099
by rule, may require persons who are required to pay the fees 3100
assessed under division (D) of this section to pay those fees 3101
biennially rather than annually. 3102

(E) (1) Consistent with the need to cover the reasonable 3103
costs of the Title V permit program, the director annually shall 3104
increase the fees prescribed in division (B) of this section by 3105
the percentage, if any, by which the consumer price index for 3106
the most recent calendar year ending before the beginning of a 3107
year exceeds the consumer price index for calendar year 1989. 3108
Upon calculating an increase in fees authorized by division (E) 3109
(1) of this section, the director shall compile revised fee 3110
schedules for the purposes of division (B) of this section and 3111
shall make the revised schedules available to persons required 3112
to pay the fees assessed under that division and to the public. 3113

(2) For the purposes of division (E) (1) of this section: 3114

(a) The consumer price index for any year is the average 3115
of the consumer price index for all urban consumers published by 3116
the United States department of labor as of the close of the 3117
twelve-month period ending on the thirty-first day of August of 3118
that year. 3119

(b) If the 1989 consumer price index is revised, the 3120
 director shall use the revision of the consumer price index that 3121
 is most consistent with that for calendar year 1989. 3122

(F) Each person who is issued a permit to install pursuant 3123
 to rules adopted under division (F) of section 3704.03 of the 3124
 Revised Code on or after July 1, 2003, shall pay the fees 3125
 specified in the following schedules: 3126

(1) Fuel-burning equipment (boilers, furnaces, or process 3127
 heaters used in the process of burning fuel for the primary 3128
 purpose of producing heat or power by indirect heat transfer) 3129
 3130

	1	2
A	Input capacity (maximum) (million British thermal units per hour)	Permit to install
B	Greater than 0, but less than 10	\$200
C	10 or more, but less than 100	400
D	100 or more, but less than 300	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 3131
 oil, or both shall be assessed a fee that is one-half the 3132
 applicable amount shown in division (F)(1) of this section. 3133

(2) Combustion turbines and stationary internal combustion engines designed to generate electricity	3134
	3135
	3136

	1	2
A	Generating capacity (mega watts)	Permit to install
B	0 or more, but less than 10	\$25
C	10 or more, but less than 25	150
D	25 or more, but less than 50	300
E	50 or more, but less than 100	500
F	100 or more, but less than 250	1000
G	250 or more	2000

(3) Incinerators	3137
	3138

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

(4) (a) Process	3139
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3140

	1	2
A	Process weight rate (pounds per hour)	Permit to install
B	0 to 1000	\$200
C	1001 to 5000	500
D	5001 to 10,000	750
E	10,001 to 50,000	1000
F	more than 50,000	1250

In any process where process weight rate cannot be 3141
ascertained, the minimum fee shall be assessed. A boiler, 3142
furnace, combustion turbine, stationary internal combustion 3143
engine, or process heater designed to provide direct heat or 3144
power to a process not designed to generate electricity shall be 3145
assessed a fee established in division (F) (4) (a) of this 3146
section. A combustion turbine or stationary internal combustion 3147
engine designed to generate electricity shall be assessed a fee 3148
established in division (F) (2) of this section. 3149

(b) Notwithstanding division (F) (4) (a) of this section, 3150
any person issued a permit to install pursuant to rules adopted 3151
under division (F) of section 3704.03 of the Revised Code shall 3152
pay the fees set forth in division (F) (4) (c) of this section for 3153
a process used in any of the following industries, as identified 3154
by the applicable two-digit, three-digit, or four-digit standard 3155
industrial classification code according to the Standard 3156
Industrial Classification Manual published by the United States 3157
office of management and budget in the executive office of the 3158

president, 1987, as revised:	3159
Major group 10, metal mining;	3160
Major group 12, coal mining;	3161
Major group 14, mining and quarrying of nonmetallic minerals;	3162 3163
Industry group 204, grain mill products;	3164
2873 Nitrogen fertilizers;	3165
2874 Phosphatic fertilizers;	3166
3281 Cut stone and stone products;	3167
3295 Minerals and earth, ground or otherwise treated;	3168
4221 Grain elevators (storage only);	3169
5159 Farm related raw materials;	3170
5261 Retail nurseries and lawn and garden supply stores.	3171
(c) The fees set forth in the following schedule apply to	3172
the issuance of a permit to install pursuant to rules adopted	3173
under division (F) of section 3704.03 of the Revised Code for a	3174
process identified in division (F) (4) (b) of this section:	3175
	3176

1

2

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		3177
			3178

1 2

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		3179
			3180

1 2

A	For each gasoline/fuel dispensing facility (includes all units at the facility)	Permit to install	
		\$100	

	(7) Dry cleaning facilities		3181
			3182

1 2

A	For each dry cleaning facility (includes all units at the facility)	Permit to install	
			\$100

(8) Registration status			3183
			3184

1	2
---	---

A	For each source covered by registration status	Permit to install	
			\$75

(G) An owner or operator who is responsible for an asbestos demolition or renovation project pursuant to rules adopted under section 3704.03 of the Revised Code shall pay, upon submitting a notification pursuant to rules adopted under that section, the fees set forth in the following schedule:	3185
	3186
	3187
	3188
	3189
	3190

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

For purposes of this division, "unit" means any combination of linear feet or square feet equal to fifty.	3191
	3192

<u>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</u>	3193
	3194
	3195
	3196

connection with the submission or review of the notification 3197
referred to in this division. 3198

(H) A person who is issued an extension of time for a 3199
permit to install an air contaminant source pursuant to rules 3200
adopted under division (F) of section 3704.03 of the Revised 3201
Code shall pay a fee equal to one-half the fee originally 3202
assessed for the permit to install under this section, except 3203
that the fee for such an extension shall not exceed two hundred 3204
dollars. 3205

(I) A person who is issued a modification to a permit to 3206
install an air contaminant source pursuant to rules adopted 3207
under section 3704.03 of the Revised Code shall pay a fee equal 3208
to one-half of the fee that would be assessed under this section 3209
to obtain a permit to install the source. The fee assessed by 3210
this division only applies to modifications that are initiated 3211
by the owner or operator of the source and shall not exceed two 3212
thousand dollars. 3213

(J) Notwithstanding division (F) of this section, a person 3214
who applies for or obtains a permit to install pursuant to rules 3215
adopted under division (F) of section 3704.03 of the Revised 3216
Code after the date actual construction of the source began 3217
shall pay a fee for the permit to install that is equal to twice 3218
the fee that otherwise would be assessed under the applicable 3219
division unless the applicant received authorization to begin 3220
construction under division (W) of section 3704.03 of the 3221
Revised Code. This division only applies to sources for which 3222
actual construction of the source begins on or after July 1, 3223
1993. The imposition or payment of the fee established in this 3224
division does not preclude the director from taking any 3225
administrative or judicial enforcement action under this 3226

chapter, Chapter 3704., 3714., 3734., or 6111. of the Revised 3227
Code, or a rule adopted under any of them, in connection with a 3228
violation of rules adopted under division (F) of section 3704.03 3229
of the Revised Code. 3230

As used in this division, "actual construction of the 3231
source" means the initiation of physical on-site construction 3232
activities in connection with improvements to the source that 3233
are permanent in nature, including, without limitation, the 3234
installation of building supports and foundations and the laying 3235
of underground pipework. 3236

(K) (1) Money received under division (B) of this section 3237
shall be deposited in the state treasury to the credit of the 3238
Title V clean air fund created in section 3704.035 of the 3239
Revised Code. Annually, not more than fifty cents per ton of 3240
each fee assessed under division (B) of this section on actual 3241
emissions from a source and received by the environmental 3242
protection agency pursuant to that division may be transferred 3243
by the director using an interstate transfer voucher to the 3244
state treasury to the credit of the small business assistance 3245
fund created in section 3706.19 of the Revised Code. In 3246
addition, annually, the amount of money necessary for the 3247
operation of the office of ombudsperson as determined under 3248
division (B) of that section shall be transferred to the state 3249
treasury to the credit of the small business ombudsperson fund 3250
created by that section. 3251

(2) Money received by the agency pursuant to divisions 3252
(D), (F), (G), (H), (I), and (J) of this section shall be 3253
deposited in the state treasury to the credit of the non-Title V 3254
clean air fund created in section 3704.035 of the Revised Code. 3255

(L) (1) A person applying for a plan approval for a 3256

wastewater treatment works pursuant to section 6111.44, 6111.45, 3257
or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3258
one hundred dollars plus sixty-five one-hundredths of one per 3259
cent of the estimated project cost through June 30, 2026, and a 3260
nonrefundable application fee of one hundred dollars plus two- 3261
tenths of one per cent of the estimated project cost on and 3262
after July 1, 2026, except that the total fee shall not exceed 3263
fifteen thousand dollars through June 30, 2026, and five 3264
thousand dollars on and after July 1, 2026. The fee shall be 3265
paid at the time the application is submitted. 3266

(2) A person who has entered into an agreement with the 3267
director under section 6111.14 of the Revised Code shall pay an 3268
administrative service fee for each plan submitted under that 3269
section for approval that shall not exceed the minimum amount 3270
necessary to pay administrative costs directly attributable to 3271
processing plan approvals. The director annually shall calculate 3272
the fee and shall notify all persons who have entered into 3273
agreements under that section, or who have applied for 3274
agreements, of the amount of the fee. 3275

(3) (a) (i) Not later than January 30, 2024, and January 30, 3276
2025, a person holding an NPDES discharge permit issued pursuant 3277
to Chapter 6111. of the Revised Code with an average daily 3278
discharge flow of five thousand gallons or more shall pay a 3279
nonrefundable annual discharge fee. Any person who fails to pay 3280
the fee at that time shall pay an additional amount that equals 3281
ten per cent of the required annual discharge fee. 3282

(ii) The billing year for the annual discharge fee 3283
established in division (L) (3) (a) (i) of this section shall 3284
consist of a twelve-month period beginning on the first day of 3285
January of the year preceding the date when the annual discharge 3286

fee is due. In the case of an existing source that permanently 3287
ceases to discharge during a billing year, the director shall 3288
reduce the annual discharge fee, including the surcharge 3289
applicable to certain industrial facilities pursuant to division 3290
(L) (3) (c) of this section, by one-twelfth for each full month 3291
during the billing year that the source was not discharging, but 3292
only if the person holding the NPDES discharge permit for the 3293
source notifies the director in writing, not later than the 3294
first day of October of the billing year, of the circumstances 3295
causing the cessation of discharge. 3296

(iii) The annual discharge fee established in division (L) 3297
(3) (a) (i) of this section, except for the surcharge applicable 3298
to certain industrial facilities pursuant to division (L) (3) (c) 3299
of this section, shall be based upon the average daily discharge 3300
flow in gallons per day calculated using first day of May 3301
through thirty-first day of October flow data for the period two 3302
years prior to the date on which the fee is due. In the case of 3303
NPDES discharge permits for new sources, the fee shall be 3304
calculated using the average daily design flow of the facility 3305
until actual average daily discharge flow values are available 3306
for the time period specified in division (L) (3) (a) (iii) of this 3307
section. The annual discharge fee may be prorated for a new 3308
source as described in division (L) (3) (a) (ii) of this section. 3309

(b) (i) An NPDES permit holder that is a public discharger 3310
shall pay the fee specified in the following schedule: 3311
3312

1

2

A	Average daily discharge flow	Fee due by January 30, 2024, and January 30, 2025
---	------------------------------	---

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 3313
publicly owned treatment works serving the same political 3314
subdivision, as "treatment works" is defined in section 6111.01 3315
of the Revised Code, and that serve exclusively political 3316
subdivisions having a population of fewer than one hundred 3317
thousand persons shall pay an annual discharge fee under 3318
division (L) (3) (b) (i) of this section that is based on the 3319
combined average daily discharge flow of the treatment works. 3320

(c) (i) An NPDES permit holder that is an industrial 3321
discharger, other than a coal mining operator identified by P in 3322
the third character of the permittee's NPDES permit number, 3323
shall pay the fee specified in the following schedule: 3324
3325

	1	2
A	Average daily discharge flow	Fee due by January 30, 2024, and January 30, 2025
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, 2024, and not later than January 30, 2025. Any person who fails to pay the surcharge at that time shall pay an additional amount that equals ten per cent of the amount of the surcharge.

(d) Notwithstanding divisions (L) (3) (b) and (c) of this

section, a public discharger, that is not a separate municipal 3337
storm sewer system, identified by I in the third character of 3338
the permittee's NPDES permit number and an industrial discharger 3339
identified by I, J, L, V, W, X, Y, or Z in the third character 3340
of the permittee's NPDES permit number shall pay a nonrefundable 3341
annual discharge fee of one hundred eighty dollars not later 3342
than January 30, 2024, and not later than January 30, 2025. Any 3343
person who fails to pay the fee at that time shall pay an 3344
additional amount that equals ten per cent of the required fee. 3345

(4) Each person obtaining an NPDES permit for municipal 3346
storm water discharge shall pay a nonrefundable storm water 3347
annual discharge fee of ten dollars per one-tenth of a square 3348
mile of area permitted. The fee shall not exceed ten thousand 3349
dollars and shall be payable on or before January 30, 2004, and 3350
the thirtieth day of January of each year thereafter. Any person 3351
who fails to pay the fee on the date specified in division (L) 3352
(4) of this section shall pay an additional amount per year 3353
equal to ten per cent of the annual fee that is unpaid. 3354

(5) The director shall transmit all moneys collected under 3355
division (L) of this section to the treasurer of state for 3356
deposit into the state treasury to the credit of the surface 3357
water protection fund created in section 6111.038 of the Revised 3358
Code. 3359

(6) As used in this section: 3360

(a) "NPDES" means the federally approved national 3361
pollutant discharge elimination system individual and general 3362
program for issuing, modifying, revoking, reissuing, 3363
terminating, monitoring, and enforcing permits and imposing and 3364
enforcing pretreatment requirements under Chapter 6111. of the 3365
Revised Code and rules adopted under it. 3366

(b) "Public discharger" means any holder of an NPDES 3367
permit identified by P in the second character of the NPDES 3368
permit number assigned by the director. 3369

(c) "Industrial discharger" means any holder of an NPDES 3370
permit identified by I in the second character of the NPDES 3371
permit number assigned by the director. 3372

(d) "Major discharger" means any holder of an NPDES permit 3373
classified as major by the regional administrator of the United 3374
States environmental protection agency in conjunction with the 3375
director. 3376

(M) Through June 30, 2026, a person applying for a license 3377
or license renewal to operate a public water system under 3378
section 6109.21 of the Revised Code shall pay the appropriate 3379
fee established under this division at the time of application 3380
to the director. Any person who fails to pay the fee at that 3381
time shall pay an additional amount that equals ten per cent of 3382
the required fee. The director shall transmit all moneys 3383
collected under this division to the treasurer of state for 3384
deposit into the drinking water protection fund created in 3385
section 6109.30 of the Revised Code. 3386

Except as provided in divisions (M) (4) and (5) of this 3387
section, fees required under this division shall be calculated 3388
and paid in accordance with the following schedule: 3389

(1) For the initial license required under section 6109.21 3390
of the Revised Code for any public water system that is a 3391
community water system as defined in section 6109.01 of the 3392
Revised Code, and for each license renewal required for such a 3393
system prior to January 31, 2026, the fee is: 3394
3395

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

A public water system may determine how it will pay the	3396
total amount of the fee calculated under division (M) (1) of this	3397
section, including the assessment of additional user fees that	3398

may be assessed on a volumetric basis. 3399

As used in division (M) (1) of this section, "service 3400
connection" means the number of active or inactive pipes, 3401
goosenecks, pigtails, and any other fittings connecting a water 3402
main to any building outlet. 3403

(2) For the initial license required under section 6109.21 3404
of the Revised Code for any public water system that is not a 3405
community water system and serves a nontransient population, and 3406
for each license renewal required for such a system prior to 3407
January 31, 2026, the fee is: 3408
3409

	1	2	
A	Population served		Fee amount
B	Fewer than 150		\$112
C	150 to 299		176
D	300 to 749		384
E	750 to 1,499		628
F	1,500 to 2,999		1,268
G	3,000 to 7,499		2,816
H	7,500 to 14,999		5,510
I	15,000 to 22,499		9,048
J	22,500 to 29,999		12,430

wells or sources, other than surface water, supplying system" 3423
means those wells or sources that are physically connected to 3424
the plumbing system serving the public water system. 3425

(4) A public water system designated as using a surface 3426
water source shall pay a fee of seven hundred ninety-two dollars 3427
or the amount calculated under division (M) (1) or (2) of this 3428
section, whichever is greater. 3429

(5) An applicant for an initial license who is proposing 3430
to operate a new public water supply system shall submit a fee 3431
that equals a prorated amount of the appropriate fee for the 3432
remainder of the licensing year. 3433

(N) (1) A person applying for a plan approval for a public 3434
water supply system under section 6109.07 of the Revised Code 3435
shall pay a fee of one hundred fifty dollars plus thirty-five 3436
hundredths of one per cent of the estimated project cost, except 3437
that the total fee shall not exceed twenty thousand dollars 3438
through June 30, 2026, and fifteen thousand dollars on and after 3439
July 1, 2026. The fee shall be paid at the time the application 3440
is submitted. 3441

(2) A person who has entered into an agreement with the 3442
director under division (A) (2) of section 6109.07 of the Revised 3443
Code shall pay an administrative service fee for each plan 3444
submitted under that section for approval that shall not exceed 3445
the minimum amount necessary to pay administrative costs 3446
directly attributable to processing plan approvals. The director 3447
annually shall calculate the fee and shall notify all persons 3448
that have entered into agreements under that division, or who 3449
have applied for agreements, of the amount of the fee. 3450

(3) Through June 30, 2026, the following fee, on a per 3451

survey basis, shall be charged any person for services rendered 3452
by the state in the evaluation of laboratories and laboratory 3453
personnel for compliance with accepted analytical techniques and 3454
procedures established pursuant to Chapter 6109. of the Revised 3455
Code for determining the qualitative characteristics of water: 3456
3457

	1	2	
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, 2026, the following fee, on a per 3458
survey basis, shall be charged any such person: 3459
3460

	1	2	
A	microbiological		\$1,650
B	organic chemicals	3,500	
C	trace metals	3,500	

D	standard chemistry	1,800
E	limited chemistry	1,000

The fee for those services shall be paid at the time the request for the survey is made. Through June 30, 2026, 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 Revised Code that is administered by the director, at the time the application is submitted, shall pay a fee in accordance with the following schedule through November 30, 2026:

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, 2026, the applicant shall pay a fee in accordance with the following schedule:

	1	2	
A	Class A operator		\$50
B	Class I operator	70	
C	Class II operator	80	
D	Class III operator	90	
E	Class IV operator	100	

Any person applying to the director for certification as an operator of a water supply system or wastewater system who has passed an examination administered by an examination provider approved by the director shall pay a certification fee of forty-five dollars.

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

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	1	2	
A	Class A operator		\$25
B	Class I operator	35	
C	Class II operator	45	
D	Class III operator	55	
E	Class IV operator	65	

If a certification renewal fee is received by the director 3496
more than thirty days, but not more than one year, after the 3497
expiration date of the certification, the person shall pay a 3498
certification renewal fee in accordance with the following 3499
schedule: 3500
3501

	1	2	
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 3502
a fee of twenty-five dollars at the time the request is made. 3503

Any person applying to be a water supply system or 3504
wastewater treatment system examination provider shall pay an 3505

application fee of five hundred dollars. Any person approved by 3506
the director as a water supply system or wastewater treatment 3507
system examination provider shall pay an annual fee that is 3508
equal to ten per cent of the fees that the provider assesses and 3509
collects for administering water supply system or wastewater 3510
treatment system certification examinations in this state for 3511
the calendar year. The fee shall be paid not later than forty- 3512
five days after the end of a calendar year. 3513

The director shall transmit all moneys collected under 3514
this division to the treasurer of state for deposit into the 3515
drinking water protection fund created in section 6109.30 of the 3516
Revised Code. 3517

(P) Any person submitting an application for an industrial 3518
water pollution control certificate under section 6111.31 of the 3519
Revised Code, as that section existed before its repeal by H.B. 3520
95 of the 125th general assembly, shall pay a nonrefundable fee 3521
of five hundred dollars at the time the application is 3522
submitted. The director shall transmit all moneys collected 3523
under this division to the treasurer of state for deposit into 3524
the surface water protection fund created in section 6111.038 of 3525
the Revised Code. A person paying a certificate fee under this 3526
division shall not pay an application fee under division (S) (1) 3527
of this section. On and after June 26, 2003, persons shall file 3528
such applications and pay the fee as required under sections 3529
5709.20 to 5709.27 of the Revised Code, and proceeds from the 3530
fee shall be credited as provided in section 5709.212 of the 3531
Revised Code. 3532

(Q) Except as otherwise provided in division (R) of this 3533
section, a person issued a permit by the director for a new 3534
solid waste disposal facility other than an incineration or 3535

composting facility, a new infectious waste treatment facility 3536
other than an incineration facility, or a modification of such 3537
an existing facility that includes an increase in the total 3538
disposal or treatment capacity of the facility pursuant to 3539
Chapter 3734. of the Revised Code shall pay a fee of ten dollars 3540
per thousand cubic yards of disposal or treatment capacity, or 3541
one thousand dollars, whichever is greater, except that the 3542
total fee for any such permit shall not exceed eighty thousand 3543
dollars. A person issued a modification of a permit for a solid 3544
waste disposal facility or an infectious waste treatment 3545
facility that does not involve an increase in the total disposal 3546
or treatment capacity of the facility shall pay a fee of one 3547
thousand dollars. A person issued a permit to install a new, or 3548
modify an existing, solid waste transfer facility under that 3549
chapter shall pay a fee of two thousand five hundred dollars. A 3550
person issued a permit to install a new or to modify an existing 3551
solid waste incineration or composting facility, or an existing 3552
infectious waste treatment facility using incineration as its 3553
principal method of treatment, under that chapter shall pay a 3554
fee of one thousand dollars. The increases in the permit fees 3555
under this division resulting from the amendments made by 3556
Amended Substitute House Bill 592 of the 117th general assembly 3557
do not apply to any person who submitted an application for a 3558
permit to install a new, or modify an existing, solid waste 3559
disposal facility under that chapter prior to September 1, 1987; 3560
any such person shall pay the permit fee established in this 3561
division as it existed prior to June 24, 1988. In addition to 3562
the applicable permit fee under this division, a person issued a 3563
permit to install or modify a solid waste facility or an 3564
infectious waste treatment facility under that chapter who fails 3565
to pay the permit fee to the director in compliance with 3566
division (V) of this section shall pay an additional ten per 3567

cent of the amount of the fee for each week that the permit fee 3568
is late. 3569

Permit and late payment fees paid to the director under 3570
this division shall be credited to the general revenue fund. 3571

(R) (1) A person issued a registration certificate for a 3572
scrap tire collection facility under section 3734.75 of the 3573
Revised Code shall pay a fee of two hundred dollars, except that 3574
if the facility is owned or operated by a motor vehicle salvage 3575
dealer licensed under Chapter 4738. of the Revised Code, the 3576
person shall pay a fee of twenty-five dollars. 3577

(2) A person issued a registration certificate for a new 3578
scrap tire storage facility under section 3734.76 of the Revised 3579
Code shall pay a fee of three hundred dollars, except that if 3580
the facility is owned or operated by a motor vehicle salvage 3581
dealer licensed under Chapter 4738. of the Revised Code, the 3582
person shall pay a fee of twenty-five dollars. 3583

(3) A person issued a permit for a scrap tire storage 3584
facility under section 3734.76 of the Revised Code shall pay a 3585
fee of one thousand dollars, except that if the facility is 3586
owned or operated by a motor vehicle salvage dealer licensed 3587
under Chapter 4738. of the Revised Code, the person shall pay a 3588
fee of fifty dollars. 3589

(4) A person issued a permit for a scrap tire monocell or 3590
monofill facility under section 3734.77 of the Revised Code 3591
shall pay a fee of ten dollars per thousand cubic yards of 3592
disposal capacity or one thousand dollars, whichever is greater, 3593
except that the total fee for any such permit shall not exceed 3594
eighty thousand dollars. 3595

(5) A person issued a registration certificate for a scrap 3596

tire recovery facility under section 3734.78 of the Revised Code 3597
shall pay a fee of one hundred dollars. 3598

(6) A person issued a permit for a scrap tire recovery 3599
facility under section 3734.78 of the Revised Code shall pay a 3600
fee of one thousand dollars. 3601

(7) In addition to the applicable registration certificate 3602
or permit fee under divisions (R) (1) to (6) of this section, a 3603
person issued a registration certificate or permit for any such 3604
scrap tire facility who fails to pay the registration 3605
certificate or permit fee to the director in compliance with 3606
division (V) of this section shall pay an additional ten per 3607
cent of the amount of the fee for each week that the fee is 3608
late. 3609

(8) The registration certificate, permit, and late payment 3610
fees paid to the director under divisions (R) (1) to (7) of this 3611
section shall be credited to the scrap tire management fund 3612
created in section 3734.82 of the Revised Code. 3613

(S) (1) (a) Except as otherwise provided, any person 3614
applying for a permit, variance, or plan approval under Chapter 3615
6109. or 6111. of the Revised Code shall pay a nonrefundable 3616
application fee of one hundred dollars at the time the 3617
application is submitted through June 30, 2026, and a 3618
nonrefundable application fee of fifteen dollars at the time the 3619
application is submitted on and after July 1, 2026. 3620

(b) (i) Except as otherwise provided in divisions (S) (1) (b) 3621
(iii) and (iv) of this section, through June 30, 2026, any 3622
person applying for an NPDES permit under Chapter 6111. of the 3623
Revised Code shall pay a nonrefundable application fee of two 3624
hundred dollars at the time of application for the permit. On 3625

and after July 1, 2026, such a person shall pay a nonrefundable application fee of fifteen dollars at the time of application. 3626
3627

(ii) In addition to the nonrefundable application fee, any person applying for an NPDES permit under Chapter 6111. of the Revised Code shall pay a design flow discharge fee based on each point source to which the issuance is applicable in accordance with the following schedule: 3628
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	1	2	
A	Design flow discharge (gallons per day)	Fee	
B	0 to 1,000		\$0
C	1,001 to 5,000		100
D	5,001 to 50,000		200
E	50,001 to 100,000		300
F	100,001 to 300,000		525
G	over 300,000		750

(iii) Notwithstanding divisions (S) (1) (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. 3634
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(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 3639
3640
3641
3642

fifty dollars per mine. 3643

(v) A person issued a modification of an NPDES permit 3644
shall pay a nonrefundable modification fee equal to the 3645
application fee and one-half the design flow discharge fee based 3646
on each point source, if applicable, that would be charged for 3647
an NPDES permit, except that the modification fee shall not 3648
exceed six hundred dollars. 3649

(c) In addition to the application fee established under 3650
division (S) (1) (b) (i) of this section, any person applying for 3651
an NPDES general storm water construction permit shall pay a 3652
nonrefundable fee of twenty dollars per acre for each acre that 3653
is permitted above five acres at the time the application is 3654
submitted. However, the per acreage fee shall not exceed three 3655
hundred dollars. In addition to the application fee established 3656
under division (S) (1) (b) (i) of this section, any person applying 3657
for an NPDES general storm water industrial permit shall pay a 3658
nonrefundable fee of one hundred fifty dollars at the time the 3659
application is submitted. 3660

(d) The director shall transmit all moneys collected under 3661
division (S) (1) of this section pursuant to Chapter 6109. of the 3662
Revised Code to the treasurer of state for deposit into the 3663
drinking water protection fund created in section 6109.30 of the 3664
Revised Code. 3665

(e) The director shall transmit all moneys collected under 3666
division (S) (1) of this section pursuant to Chapter 6111. of the 3667
Revised Code and under division (S) (2) of this section to the 3668
treasurer of state for deposit into the surface water protection 3669
fund created in section 6111.038 of the Revised Code. 3670

(f) If a person submits an electronic application for a 3671

registration certificate, permit, variance, or plan approval for 3672
which an application fee is established under division (S)(1) of 3673
this section, the person shall pay all applicable fees as 3674
expeditiously as possible after the submission of the electronic 3675
application. An application for a registration certificate, 3676
permit, variance, or plan approval for which an application fee 3677
is established under division (S)(1) of this section shall not 3678
be reviewed or processed until the applicable application fee, 3679
and any other fees established under this division, are paid. 3680

(2) A person applying for coverage under an NPDES general 3681
discharge permit for household sewage treatment systems shall 3682
pay a nonrefundable fee of two hundred dollars at the time of 3683
application for initial permit coverage. No fee is required for 3684
an application for permit coverage renewal. 3685

(T) The director may adopt, amend, and rescind rules in 3686
accordance with Chapter 119. of the Revised Code that do all of 3687
the following: 3688

(1) Prescribe fees to be paid by applicants for and 3689
holders of any license, permit, variance, plan approval, or 3690
certification required or authorized by Chapter 3704., 3734., 3691
6109., or 6111. of the Revised Code that are not specifically 3692
established in this section. The fees shall be designed to 3693
defray the cost of processing, issuing, revoking, modifying, 3694
denying, and enforcing the licenses, permits, variances, plan 3695
approvals, and certifications. 3696

The director shall transmit all moneys collected under 3697
rules adopted under division (T)(1) of this section pursuant to 3698
Chapter 6109. of the Revised Code to the treasurer of state for 3699
deposit into the drinking water protection fund created in 3700
section 6109.30 of the Revised Code. 3701

The director shall transmit all moneys collected under 3702
rules adopted under division (T) (1) of this section pursuant to 3703
Chapter 6111. of the Revised Code to the treasurer of state for 3704
deposit into the surface water protection fund created in 3705
section 6111.038 of the Revised Code. 3706

(2) Exempt the state and political subdivisions thereof, 3707
including education facilities or medical facilities owned by 3708
the state or a political subdivision, or any person exempted 3709
from taxation by section 5709.07 or 5709.12 of the Revised Code, 3710
from any fee required by this section; 3711

(3) Provide for the waiver of any fee, or any part 3712
thereof, otherwise required by this section whenever the 3713
director determines that the imposition of the fee would 3714
constitute an unreasonable cost of doing business for any 3715
applicant, class of applicants, or other person subject to the 3716
fee; 3717

(4) Prescribe measures that the director considers 3718
necessary to carry out this section. 3719

(U) When the director reasonably demonstrates that the 3720
direct cost to the state associated with the issuance of a 3721
permit, license, variance, plan approval, or certification 3722
exceeds the fee for the issuance or review specified by this 3723
section, the director may condition the issuance or review on 3724
the payment by the person receiving the issuance or review of, 3725
in addition to the fee specified by this section, the amount, or 3726
any portion thereof, in excess of the fee specified under this 3727
section. The director shall not so condition issuances for which 3728
a fee is prescribed in division (S) (1) (b) (iii) of this section. 3729

(V) Except as provided in divisions (L), (M), (P), and (S) 3730

of this section or unless otherwise prescribed by a rule of the 3731
director adopted pursuant to Chapter 119. of the Revised Code, 3732
all fees required by this section are payable within thirty days 3733
after the issuance of an invoice for the fee by the director or 3734
the effective date of the issuance of the license, permit, 3735
variance, plan approval, or certification. If payment is late, 3736
the person responsible for payment of the fee shall pay an 3737
additional ten per cent of the amount due for each month that it 3738
is late. 3739

(W) As used in this section, "fuel-burning equipment," 3740
"fuel-burning equipment input capacity," "incinerator," 3741
"incinerator input capacity," "process," "process weight rate," 3742
"storage tank," "gasoline dispensing facility," "dry cleaning 3743
facility," "design flow discharge," and "new source treatment 3744
works" have the meanings ascribed to those terms by applicable 3745
rules or standards adopted by the director under Chapter 3704. 3746
or 6111. of the Revised Code. 3747

(X) As used in divisions (B), (D), (E), (F), (H), (I), and 3748
(J) of this section, and in any other provision of this section 3749
pertaining to fees paid pursuant to Chapter 3704. of the Revised 3750
Code: 3751

(1) "Facility," "federal Clean Air Act," "person," and 3752
"Title V permit" have the same meanings as in section 3704.01 of 3753
the Revised Code. 3754

(2) "Title V permit program" means the following 3755
activities as necessary to meet the requirements of Title V of 3756
the federal Clean Air Act and 40 C.F.R. part 70, including at 3757
least: 3758

(a) Preparing and adopting, if applicable, generally 3759

applicable rules or guidance regarding the permit program or its implementation or enforcement;	3760 3761
(b) Reviewing and acting on any application for a Title V permit, permit revision, or permit renewal, including the development of an applicable requirement as part of the processing of a permit, permit revision, or permit renewal;	3762 3763 3764 3765
(c) Administering the permit program, including the supporting and tracking of permit applications, compliance certification, and related data entry;	3766 3767 3768
(d) Determining which sources are subject to the program and implementing and enforcing the terms of any Title V permit, not including any court actions or other formal enforcement actions;	3769 3770 3771 3772
(e) Emission and ambient monitoring;	3773
(f) Modeling, analyses, or demonstrations;	3774
(g) Preparing inventories and tracking emissions;	3775
(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.	3776 3777 3778 3779 3780 3781 3782
(3) "Organic compound" means any chemical compound of carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.	3783 3784 3785
(Y) (1) Except as provided in divisions (Y) (2), (3), and (4) of this section, each sewage sludge facility shall pay a	3786 3787

nonrefundable annual sludge fee equal to three dollars and fifty 3788
cents per dry ton of sewage sludge, including the dry tons of 3789
sewage sludge in materials derived from sewage sludge, that the 3790
sewage sludge facility treats or disposes of in this state. The 3791
annual volume of sewage sludge treated or disposed of by a 3792
sewage sludge facility shall be calculated using the first day 3793
of January through the thirty-first day of December of the 3794
calendar year preceding the date on which payment of the fee is 3795
due. 3796

(2) (a) Except as provided in division (Y) (2) (d) of this 3797
section, each sewage sludge facility shall pay a minimum annual 3798
sewage sludge fee of one hundred dollars. 3799

(b) The annual sludge fee required to be paid by a sewage 3800
sludge facility that treats or disposes of exceptional quality 3801
sludge in this state shall be thirty-five per cent less per dry 3802
ton of exceptional quality sludge than the fee assessed under 3803
division (Y) (1) of this section, subject to the following 3804
exceptions: 3805

(i) Except as provided in division (Y) (2) (d) of this 3806
section, a sewage sludge facility that treats or disposes of 3807
exceptional quality sludge shall pay a minimum annual sewage 3808
sludge fee of one hundred dollars. 3809

(ii) A sewage sludge facility that treats or disposes of 3810
exceptional quality sludge shall not be required to pay the 3811
annual sludge fee for treatment or disposal in this state of 3812
exceptional quality sludge generated outside of this state and 3813
contained in bags or other containers not greater than one 3814
hundred pounds in capacity. 3815

A thirty-five per cent reduction for exceptional quality 3816

sludge applies to the maximum annual fees established under 3817
division (Y) (3) of this section. 3818

(c) A sewage sludge facility that transfers sewage sludge 3819
to another sewage sludge facility in this state for further 3820
treatment prior to disposal in this state shall not be required 3821
to pay the annual sludge fee for the tons of sewage sludge that 3822
have been transferred. In such a case, the sewage sludge 3823
facility that disposes of the sewage sludge shall pay the annual 3824
sludge fee. However, the facility transferring the sewage sludge 3825
shall pay the one-hundred-dollar minimum fee required under 3826
division (Y) (2) (a) of this section. 3827

In the case of a sewage sludge facility that treats sewage 3828
sludge in this state and transfers it out of this state to 3829
another entity for disposal, the sewage sludge facility in this 3830
state shall be required to pay the annual sludge fee for the 3831
tons of sewage sludge that have been transferred. 3832

(d) A sewage sludge facility that generates sewage sludge 3833
resulting from an average daily discharge flow of less than five 3834
thousand gallons per day is not subject to the fees assessed 3835
under division (Y) of this section. 3836

(3) No sewage sludge facility required to pay the annual 3837
sludge fee shall be required to pay more than the maximum annual 3838
fee for each disposal method that the sewage sludge facility 3839
uses. The maximum annual fee does not include the additional 3840
amount that may be charged under division (Y) (5) of this section 3841
for late payment of the annual sludge fee. The maximum annual 3842
fee for the following methods of disposal of sewage sludge is as 3843
follows: 3844

(a) Incineration: five thousand dollars; 3845

(b) Preexisting land reclamation project or disposal in a landfill: five thousand dollars; 3846
3847

(c) Land application, land reclamation, surface disposal, or any other disposal method not specified in division (Y) (3) (a) or (b) of this section: twenty thousand dollars. 3848
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(4) (a) In the case of an entity that generates sewage sludge or a sewage sludge facility that treats sewage sludge and transfers the sewage sludge to an incineration facility for disposal, the incineration facility, and not the entity generating the sewage sludge or the sewage sludge facility treating the sewage sludge, shall pay the annual sludge fee for the tons of sewage sludge that are transferred. However, the entity or facility generating or treating the sewage sludge shall pay the one-hundred-dollar minimum fee required under division (Y) (2) (a) of this section. 3851
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(b) In the case of an entity that generates sewage sludge and transfers the sewage sludge to a landfill for disposal or to a sewage sludge facility for land reclamation or surface disposal, the entity generating the sewage sludge, and not the landfill or sewage sludge facility, shall pay the annual sludge fee for the tons of sewage sludge that are transferred. 3861
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(5) Not later than the first day of April of the calendar year following March 17, 2000, and each first day of April thereafter, the director shall issue invoices to persons who are required to pay the annual sludge fee. The invoice shall identify the nature and amount of the annual sludge fee assessed and state the first day of May as the deadline for receipt by the director of objections regarding the amount of the fee and the first day of July as the deadline for payment of the fee. 3867
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Not later than the first day of May following receipt of 3875
an invoice, a person required to pay the annual sludge fee may 3876
submit objections to the director concerning the accuracy of 3877
information regarding the number of dry tons of sewage sludge 3878
used to calculate the amount of the annual sludge fee or 3879
regarding whether the sewage sludge qualifies for the 3880
exceptional quality sludge discount established in division (Y) 3881
(2) (b) of this section. The director may consider the objections 3882
and adjust the amount of the fee to ensure that it is accurate. 3883

If the director does not adjust the amount of the annual 3884
sludge fee in response to a person's objections, the person may 3885
appeal the director's determination in accordance with Chapter 3886
119. of the Revised Code. 3887

Not later than the first day of June, the director shall 3888
notify the objecting person regarding whether the director has 3889
found the objections to be valid and the reasons for the 3890
finding. If the director finds the objections to be valid and 3891
adjusts the amount of the annual sludge fee accordingly, the 3892
director shall issue with the notification a new invoice to the 3893
person identifying the amount of the annual sludge fee assessed 3894
and stating the first day of July as the deadline for payment. 3895

Not later than the first day of July, any person who is 3896
required to do so shall pay the annual sludge fee. Any person 3897
who is required to pay the fee, but who fails to do so on or 3898
before that date shall pay an additional amount that equals ten 3899
per cent of the required annual sludge fee. 3900

(6) The director shall transmit all moneys collected under 3901
division (Y) of this section to the treasurer of state for 3902
deposit into the surface water protection fund created in 3903
section 6111.038 of the Revised Code. The moneys shall be used 3904

to defray the costs of administering and enforcing provisions in 3905
Chapter 6111. of the Revised Code and rules adopted under it 3906
that govern the use, storage, treatment, or disposal of sewage 3907
sludge. 3908

(7) Beginning in fiscal year 2001, and every two years 3909
thereafter, the director shall review the total amount of moneys 3910
generated by the annual sludge fees to determine if that amount 3911
exceeded six hundred thousand dollars in either of the two 3912
preceding fiscal years. If the total amount of moneys in the 3913
fund exceeded six hundred thousand dollars in either fiscal 3914
year, the director, after review of the fee structure and 3915
consultation with affected persons, shall issue an order 3916
reducing the amount of the fees levied under division (Y) of 3917
this section so that the estimated amount of moneys resulting 3918
from the fees will not exceed six hundred thousand dollars in 3919
any fiscal year. 3920

If, upon review of the fees under division (Y) (7) of this 3921
section and after the fees have been reduced, the director 3922
determines that the total amount of moneys collected and 3923
accumulated is less than six hundred thousand dollars, the 3924
director, after review of the fee structure and consultation 3925
with affected persons, may issue an order increasing the amount 3926
of the fees levied under division (Y) of this section so that 3927
the estimated amount of moneys resulting from the fees will be 3928
approximately six hundred thousand dollars. Fees shall never be 3929
increased to an amount exceeding the amount specified in 3930
division (Y) (7) of this section. 3931

Notwithstanding section 119.06 of the Revised Code, the 3932
director may issue an order under division (Y) (7) of this 3933
section without the necessity to hold an adjudicatory hearing in 3934

connection with the order. The issuance of an order under this 3935
division is not an act or action for purposes of section 3745.04 3936
of the Revised Code. 3937

(8) As used in division (Y) of this section: 3938

(a) "Sewage sludge facility" means an entity that performs 3939
treatment on or is responsible for the disposal of sewage 3940
sludge. 3941

(b) "Sewage sludge" means a solid, semi-solid, or liquid 3942
residue generated during the treatment of domestic sewage in a 3943
treatment works as defined in section 6111.01 of the Revised 3944
Code. "Sewage sludge" includes, but is not limited to, scum or 3945
solids removed in primary, secondary, or advanced wastewater 3946
treatment processes. "Sewage sludge" does not include ash 3947
generated during the firing of sewage sludge in a sewage sludge 3948
incinerator, grit and screenings generated during preliminary 3949
treatment of domestic sewage in a treatment works, animal 3950
manure, residue generated during treatment of animal manure, or 3951
domestic septage. 3952

(c) "Exceptional quality sludge" means sewage sludge that 3953
meets all of the following qualifications: 3954

(i) Satisfies the class A pathogen standards in 40 C.F.R. 3955
503.32(a); 3956

(ii) Satisfies one of the vector attraction reduction 3957
requirements in 40 C.F.R. 503.33(b) (1) to (b) (8); 3958

(iii) Does not exceed the ceiling concentration 3959
limitations for metals listed in table one of 40 C.F.R. 503.13; 3960

(iv) Does not exceed the concentration limitations for 3961
metals listed in table three of 40 C.F.R. 503.13. 3962

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

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

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

(g) "Land reclamation" means the returning of disturbed land to productive use.

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

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

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

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

(l) "Landfill" means a sanitary landfill facility, as 3991
defined in rules adopted under section 3734.02 of the Revised 3992
Code, that is licensed under section 3734.05 of the Revised 3993
Code. 3994

(m) "Preexisting land reclamation project" means a 3995
property-specific land reclamation project that has been in 3996
continuous operation for not less than five years pursuant to 3997
approval of the activity by the director and includes the 3998
implementation of a community outreach program concerning the 3999
activity. 4000

Sec. 3767.41. (A) As used in this section: 4001

(1) "Building" means, except as otherwise provided in this 4002
division, any building or structure that is used or intended to 4003
be used for residential purposes. "Building" includes, but is 4004
not limited to, a building or structure in which any floor is 4005
used for retail stores, shops, salesrooms, markets, or similar 4006
commercial uses, or for offices, banks, civic administration 4007
activities, professional services, or similar business or civic 4008
uses, and in which the other floors are used, or designed and 4009
intended to be used, for residential purposes. "Building" does 4010
not include any building or structure that is occupied by its 4011
owner and that contains three or fewer residential units. 4012

(2) (a) "Public nuisance" means a building that is a menace 4013
to the public health, welfare, or safety; that is structurally 4014
unsafe, unsanitary, or not provided with adequate safe egress; 4015
that constitutes a fire hazard, is otherwise dangerous to human 4016
life, or is otherwise no longer fit and habitable; or that, in 4017
relation to its existing use, constitutes a hazard to the public 4018
health, welfare, or safety by reason of inadequate maintenance, 4019
dilapidation, obsolescence, or abandonment. 4020

(b) "Public nuisance" as it applies to subsidized housing	4021
means subsidized housing that fails to meet the following	4022
standards as specified in the federal rules governing each	4023
standard:	4024
(i) Each building on the site is structurally sound,	4025
secure, habitable, and in good repair, as defined in 24 C.F.R.	4026
5.703(b);	4027
(ii) Each building's domestic water, electrical system,	4028
elevators, emergency power, fire protection, HVAC, and sanitary	4029
system is free of health and safety hazards, functionally	4030
adequate, operable, and in good repair, as defined in 24 C.F.R.	4031
5.703(c);	4032
(iii) Each dwelling unit within the building is	4033
structurally sound, habitable, and in good repair, and all areas	4034
and aspects of the dwelling unit are free of health and safety	4035
hazards, functionally adequate, operable, and in good repair, as	4036
defined in 24 C.F.R. 5.703(d) (1);	4037
(iv) Where applicable, the dwelling unit has hot and cold	4038
running water, including an adequate source of potable water, as	4039
defined in 24 C.F.R. 5.703(d) (2);	4040
(v) If the dwelling unit includes its own sanitary	4041
facility, it is in proper operating condition, usable in	4042
privacy, and adequate for personal hygiene, and the disposal of	4043
human waste, as defined in 24 C.F.R. 5.703(d) (3);	4044
(vi) The common areas are structurally sound, secure, and	4045
functionally adequate for the purposes intended. The basement,	4046
garage, carport, restrooms, closets, utility, mechanical,	4047
community rooms, child care rooms, halls, corridors, stairs,	4048
kitchens, laundry rooms, office, porch, patio, balcony, and	4049

trash collection areas are free of health and safety hazards, 4050
operable, and in good repair. All common area ceilings, doors, 4051
floors, HVAC, lighting, smoke detectors, stairs, walls, and 4052
windows, to the extent applicable, are free of health and safety 4053
hazards, operable, and in good repair, as defined in 24 C.F.R. 4054
5.703(e); 4055

(vii) All areas and components of the housing are free of 4056
health and safety hazards. These areas include, but are not 4057
limited to, air quality, electrical hazards, elevators, 4058
emergency/fire exits, flammable materials, garbage and debris, 4059
handrail hazards, infestation, and lead-based paint, as defined 4060
in 24 C.F.R. 5.703(f). 4061

(3) "Abate" or "abatement" in connection with any building 4062
means the removal or correction of any conditions that 4063
constitute a public nuisance and the making of any other 4064
improvements that are needed to effect a rehabilitation of the 4065
building that is consistent with maintaining safe and habitable 4066
conditions over its remaining useful life. "Abatement" does not 4067
include the closing or boarding up of any building that is found 4068
to be a public nuisance. 4069

(4) "Interested party" means any owner, mortgagee, 4070
lienholder, tenant, or person that possesses an interest of 4071
record in any property that becomes subject to the jurisdiction 4072
of a court pursuant to this section, and any applicant for the 4073
appointment of a receiver pursuant to this section. 4074

(5) "Neighbor" means any owner of property, including, but 4075
not limited to, any person who is purchasing property by land 4076
installment contract or under a duly executed purchase contract, 4077
that is located within five hundred feet of any property that 4078
becomes subject to the jurisdiction of a court pursuant to this 4079

section, and any occupant of a building that is so located. 4080

(6) "Tenant" has the same meaning as in section 5321.01 of 4081
the Revised Code. 4082

(7) "Subsidized housing" means a property consisting of 4083
more than four dwelling units that, in whole or in part, 4084
receives project-based assistance pursuant to a contract under 4085
any of the following federal housing programs: 4086

(a) The new construction or substantial rehabilitation 4087
program under section 8(b)(2) of the "United States Housing Act 4088
of 1937," Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f(b) 4089
(2) as that program was in effect immediately before the first 4090
day of October, 1983; 4091

(b) The moderate rehabilitation program under section 8(e) 4092
(2) of the "United States Housing Act of 1937," Pub. L. No. 75- 4093
412, 50 Stat. 888, 42 U.S.C. 1437f(e)(2); 4094

(c) The loan management assistance program under section 8 4095
of the "United States Housing Act of 1937," Pub. L. No. 75-412, 4096
50 Stat. 888, 42 U.S.C. 1437f; 4097

(d) The rent supplement program under section 101 of the 4098
"Housing and Urban Development Act of 1965," Pub. L. No. 89-174, 4099
79 Stat. 667, 12 U.S.C. 1701s; 4100

(e) Section 8 of the "United States Housing Act of 1937," 4101
Pub. L. No. 75-412, 50 Stat. 888, 42 U.S.C. 1437f, following 4102
conversion from assistance under section 101 of the "Housing and 4103
Urban Development Act of 1965," Pub. L. No. 89-174, 79 Stat. 4104
667, 12 U.S.C. 1701s; 4105

(f) The program of supportive housing for the elderly 4106
under section 202 of the "Housing Act of 1959," Pub. L. No. 86- 4107

372, 73 Stat. 654, 12 U.S.C. 1701q; 4108

(g) The program of supportive housing for persons with 4109
disabilities under section 811 of the "National Affordable 4110
Housing Act of 1990," Pub. L. No. 101-625, 104 Stat. 4313, 42 4111
U.S.C. 8013; 4112

(h) The rental assistance program under section 521 of the 4113
"United States Housing Act of 1949," Pub. L. No. 90-448, 82 4114
Stat. 551, as amended by Pub. L. No. 93-383, 88 Stat. 696, 42 4115
U.S.C. 1490a. 4116

(8) "Project-based assistance" means the assistance is 4117
attached to the property and provides rental assistance only on 4118
behalf of tenants who reside in that property. 4119

(9) "Landlord" has the same meaning as in section 5321.01 4120
of the Revised Code. 4121

(10) "Community improvement corporation" means a community 4122
improvement corporation organized pursuant to Chapter 1724. of 4123
the Revised Code and designated as the agent of a municipal 4124
corporation, township, or county in which the building involved 4125
is located pursuant to section 715.261 or 1724.10 of the Revised 4126
Code. 4127

(B) (1) (a) In any civil action to enforce any local 4128
building, housing, air pollution, sanitation, health, fire, 4129
zoning, or safety code, ordinance, resolution, or regulation 4130
applicable to buildings, that is commenced in a court of common 4131
pleas, municipal court, housing or environmental division of a 4132
municipal court, or county court, or in any civil action for 4133
abatement commenced in a court of common pleas, municipal court, 4134
housing or environmental division of a municipal court, or 4135
county court, by a municipal corporation or township in which 4136

the building involved is located, by a community improvement 4137
corporation, by any neighbor, tenant, or by a nonprofit 4138
corporation that is duly organized and has as one of its goals 4139
the improvement of housing conditions in the county or municipal 4140
corporation in which the building involved is located, if a 4141
building is alleged to be a public nuisance, the municipal 4142
corporation, township, community improvement corporation, 4143
neighbor, tenant, or nonprofit corporation may apply in its 4144
complaint for an injunction or other order as described in 4145
division (C)(1) of this section, or for the relief described in 4146
division (C)(2) of this section, including, if necessary, the 4147
appointment of a receiver as described in divisions (C)(2) and 4148
(3) of this section, or for both such an injunction or other 4149
order and such relief. The municipal corporation, township, 4150
community improvement corporation, neighbor, tenant, or 4151
nonprofit corporation commencing the action is not liable for 4152
the costs, expenses, and fees of any receiver appointed pursuant 4153
to divisions (C)(2) and (3) of this section. 4154

(b) Prior to commencing a civil action for abatement when 4155
the property alleged to be a public nuisance is subsidized 4156
housing, the municipal corporation, township, community 4157
improvement corporation, neighbor, tenant, or nonprofit 4158
corporation commencing the action shall provide the landlord of 4159
that property with written notice that specifies one or more 4160
defective conditions that constitute a public nuisance as that 4161
term applies to subsidized housing and states that if the 4162
landlord fails to remedy the condition within sixty days of the 4163
service of the notice, a claim pursuant to this section may be 4164
brought on the basis that the property constitutes a public 4165
nuisance in subsidized housing. Any party authorized to bring an 4166
action against the landlord shall make reasonable attempts to 4167

serve the notice in the manner prescribed in the Rules of Civil 4168
Procedure to the landlord or the landlord's agent for the 4169
property at the property's management office, or at the place 4170
where the tenants normally pay or send rent. If the landlord is 4171
not the owner of record, the party bringing the action shall 4172
make a reasonable attempt to serve the owner. If the owner does 4173
not receive service the person bringing the action shall certify 4174
the attempts to serve the owner. 4175

(2) (a) In a civil action described in division (B) (1) of 4176
this section, a copy of the complaint and a notice of the date 4177
and time of a hearing on the complaint shall be served upon the 4178
owner of the building and all other interested parties in 4179
accordance with the Rules of Civil Procedure. If certified mail 4180
service, personal service, or residence service of the complaint 4181
and notice is refused or certified mail service of the complaint 4182
and notice is not claimed, and if the municipal corporation, 4183
township, community improvement corporation, neighbor, tenant, 4184
or nonprofit corporation commencing the action makes a written 4185
request for ordinary mail service of the complaint and notice, 4186
or uses publication service, in accordance with the Rules of 4187
Civil Procedure, then a copy of the complaint and notice shall 4188
be posted in a conspicuous place on the building. 4189

(b) The judge in a civil action described in division (B) 4190
(1) of this section shall conduct a hearing at least twenty- 4191
eight days after the owner of the building and the other 4192
interested parties have been served with a copy of the complaint 4193
and the notice of the date and time of the hearing in accordance 4194
with division (B) (2) (a) of this section. The purpose of this 4195
hearing is for the judge to make a determination regarding the 4196
requested relief described in divisions (C) (1) and (2) of this 4197
section including, if necessary, the appointment of a receiver 4198

as described in divisions (C) (2) and (3) of this section, and 4199
any other requested relief. 4200

(c) In considering whether subsidized housing is a public 4201
nuisance, the judge shall construe the standards set forth in 4202
division (A) (2) (b) of this section in a manner consistent with 4203
department of housing and urban development and judicial 4204
interpretations of those standards. The judge shall deem that 4205
the property is not a public nuisance if during the twelve 4206
months prior to the service of the notice that division (B) (1) 4207
(b) of this section requires, the department of housing and 4208
urban development's real estate assessment center issued a score 4209
of seventy-five or higher out of a possible one hundred points 4210
pursuant to its regulations governing the physical condition of 4211
multifamily properties pursuant to 24 C.F.R. part 200, subpart 4212
P, and since the most recent inspection, there has been no 4213
significant change in the property's conditions that would 4214
create a serious threat to the health, safety, or welfare of the 4215
property's tenants. 4216

(C) (1) If the judge in a civil action described in 4217
division (B) (1) of this section finds at the hearing required by 4218
division (B) (2) of this section that the building involved is a 4219
public nuisance, if the judge additionally determines that the 4220
owner of the building previously has not been afforded a 4221
reasonable opportunity to abate the public nuisance or has been 4222
afforded such an opportunity and has not refused or failed to 4223
abate the public nuisance, and if the complaint of the municipal 4224
corporation, township, community improvement corporation, 4225
neighbor, tenant, or nonprofit corporation commencing the action 4226
requested the issuance of an injunction as described in this 4227
division, then the judge may issue an injunction requiring the 4228
owner of the building to abate the public nuisance or issue any 4229

other order that the judge considers necessary or appropriate to 4230
cause the abatement of the public nuisance. If an injunction is 4231
issued pursuant to this division, the owner of the building 4232
involved shall be given no more than thirty days from the date 4233
of the entry of the judge's order to comply with the injunction, 4234
unless the judge, for good cause shown, extends the time for 4235
compliance. 4236

(2) If the judge in a civil action described in division 4237
(B) (1) of this section finds at the hearing required by division 4238
(B) (2) of this section that the building involved is a public 4239
nuisance, if the judge additionally determines that the owner of 4240
the building previously has been afforded a reasonable 4241
opportunity to abate the public nuisance and has refused or 4242
failed to do so, and if the complaint of the municipal 4243
corporation, township, community improvement corporation, 4244
neighbor, tenant, or nonprofit corporation commencing the action 4245
requested relief as described in this division, then the judge 4246
shall offer any mortgagee, lienholder, or other interested party 4247
associated with the property on which the building is located, 4248
in the order of the priority of interest in title, the 4249
opportunity to undertake the work and to furnish the materials 4250
necessary to abate the public nuisance. Prior to selecting any 4251
interested party, the judge shall require the interested party 4252
to demonstrate the ability to promptly undertake the work and 4253
furnish the materials required, to provide the judge with a 4254
viable financial and construction plan for the rehabilitation of 4255
the building as described in division (D) of this section, and 4256
to post security for the performance of the work and the 4257
furnishing of the materials. 4258

If the judge determines, at the hearing, that no 4259
interested party is willing or able to undertake the work and to 4260

furnish the materials necessary to abate the public nuisance, or 4261
if the judge determines, at any time after the hearing, that any 4262
party who is undertaking corrective work pursuant to this 4263
division cannot or will not proceed, or has not proceeded with 4264
due diligence, the judge may appoint a receiver pursuant to 4265
division (C) (3) of this section to take possession and control 4266
of the building. 4267

(3) (a) The judge in a civil action described in division 4268
(B) (1) of this section shall not appoint any person as a 4269
receiver unless the person first has provided the judge with a 4270
viable financial and construction plan for the rehabilitation of 4271
the building involved as described in division (D) of this 4272
section and has demonstrated the capacity and expertise to 4273
perform the required work and to furnish the required materials 4274
in a satisfactory manner. An appointed receiver may be a 4275
financial institution that possesses an interest of record in 4276
the building or the property on which it is located, a community 4277
improvement corporation, including a community improvement 4278
corporation that commenced the action described in division (B) 4279
(1) of this section, a nonprofit corporation as described in 4280
divisions (B) (1) and (C) (3) (b) of this section, including, but 4281
not limited to, a nonprofit corporation that commenced the 4282
action described in division (B) (1) of this section, or any 4283
other qualified property manager. 4284

(b) To be eligible for appointment as a receiver, no part 4285
of the net earnings of a nonprofit corporation shall inure to 4286
the benefit of any private shareholder or individual. Membership 4287
on the board of trustees of a nonprofit corporation appointed as 4288
a receiver does not constitute the holding of a public office or 4289
employment within the meaning of sections 731.02 and 731.12 or 4290
any other section of the Revised Code and does not constitute a 4291

direct or indirect interest in a contract or expenditure of 4292
money by any municipal corporation. A member of a board of 4293
trustees of a nonprofit corporation appointed as a receiver 4294
shall not be disqualified from holding any public office or 4295
employment, and shall not forfeit any public office or 4296
employment, by reason of membership on the board of trustees, 4297
notwithstanding any law to the contrary. 4298

(D) Prior to ordering any work to be undertaken, or the 4299
furnishing of any materials, to abate a public nuisance under 4300
this section, the judge in a civil action described in division 4301
(B)(1) of this section shall review the submitted financial and 4302
construction plan for the rehabilitation of the building 4303
involved and, if it specifies all of the following, shall 4304
approve that plan: 4305

(1) The estimated cost of the labor, materials, and any 4306
other development costs that are required to abate the public 4307
nuisance; 4308

(2) The estimated income and expenses of the building and 4309
the property on which it is located after the furnishing of the 4310
materials and the completion of the repairs and improvements; 4311

(3) The terms, conditions, and availability of any 4312
financing that is necessary to perform the work and to furnish 4313
the materials; 4314

(4) If repair and rehabilitation of the building are found 4315
not to be feasible, the cost of demolition of the building or of 4316
the portions of the building that constitute the public 4317
nuisance. 4318

(E) Upon the written request of any of the interested 4319
parties to have a building, or portions of a building, that 4320

constitute a public nuisance demolished because repair and 4321
rehabilitation of the building are found not to be feasible, the 4322
judge may order the demolition. However, the demolition shall 4323
not be ordered unless the requesting interested parties have 4324
paid the costs of demolition and, if any, of the receivership, 4325
and, if any, all notes, certificates, mortgages, and fees of the 4326
receivership. 4327

(F) Before proceeding with the duties of receiver, any 4328
receiver appointed by the judge in a civil action described in 4329
division (B) (1) of this section may be required by the judge to 4330
post a bond in an amount fixed by the judge, but not exceeding 4331
the value of the building involved as determined by the judge. 4332

The judge may empower the receiver to do any or all of the 4333
following: 4334

(1) Take possession and control of the building and the 4335
property on which it is located, operate and manage the building 4336
and the property, establish and collect rents and income, lease 4337
and rent the building and the property, and evict tenants; 4338

(2) Pay all expenses of operating and conserving the 4339
building and the property, including, but not limited to, the 4340
cost of electricity, gas, water, sewerage, heating fuel, repairs 4341
and supplies, custodian services, taxes and assessments, and 4342
insurance premiums, and hire and pay reasonable compensation to 4343
a managing agent; 4344

(3) Pay pre-receivership mortgages or installments of them 4345
and other liens; 4346

(4) Perform or enter into contracts for the performance of 4347
all work and the furnishing of materials necessary to abate, and 4348
obtain financing for the abatement of, the public nuisance; 4349

(5) Pursuant to court order, remove and dispose of any 4350
personal property abandoned, stored, or otherwise located in or 4351
on the building and the property that creates a dangerous or 4352
unsafe condition or that constitutes a violation of any local 4353
building, housing, air pollution, sanitation, health, fire, 4354
zoning, or safety code, ordinance, or regulation; 4355

(6) Obtain mortgage insurance for any receiver's mortgage 4356
from any agency of the federal government; 4357

(7) Enter into any agreement and do those things necessary 4358
to maintain and preserve the building and the property and 4359
comply with all local building, housing, air pollution, 4360
sanitation, health, fire, zoning, or safety codes, ordinances, 4361
resolutions, and regulations; 4362

(8) Give the custody of the building and the property, and 4363
the opportunity to abate the nuisance and operate the property, 4364
to its owner or any mortgagee or lienholder of record; 4365

(9) Issue notes and secure them by a mortgage bearing 4366
interest, and upon terms and conditions, that the judge 4367
approves. When sold or transferred by the receiver in return for 4368
valuable consideration in money, material, labor, or services, 4369
the notes or certificates shall be freely transferable. Any 4370
mortgages granted by the receiver shall be superior to any 4371
claims of the receiver. Priority among the receiver's mortgages 4372
shall be determined by the order in which they are recorded. 4373

(10) Open and maintain deposit accounts in the receiver's 4374
name; 4375

(11) Bring and defend actions in the receiver's own name; 4376

(12) Any other acts the judge authorizes. 4377

(G) A receiver appointed pursuant to this section is not 4378
personally liable except for misfeasance, malfeasance, or 4379
nonfeasance in the performance of the functions of the office of 4380
receiver. 4381

(H) (1) The judge in a civil action described in division 4382
(B) (1) of this section may assess as court costs, the expenses 4383
described in division (F) (2) of this section, and may approve 4384
receiver's fees to the extent that they are not covered by the 4385
income from the property. Subject to that limitation, a receiver 4386
appointed pursuant to divisions (C) (2) and (3) of this section 4387
is entitled to receive fees in the same manner and to the same 4388
extent as receivers appointed in actions to foreclose mortgages. 4389

(2) (a) Pursuant to the police powers vested in the state, 4390
all expenditures of a mortgagee, lienholder, or other interested 4391
party that has been selected pursuant to division (C) (2) of this 4392
section to undertake the work and to furnish the materials 4393
necessary to abate a public nuisance, and any expenditures in 4394
connection with the foreclosure of the lien created by this 4395
division, is a first lien upon the building involved and the 4396
property on which it is located and is superior to all prior and 4397
subsequent liens or other encumbrances associated with the 4398
building or the property, including, but not limited to, those 4399
for taxes and assessments, upon the occurrence of both of the 4400
following: 4401

(i) The prior approval of the expenditures by, and the 4402
entry of a judgment to that effect by, the judge in the civil 4403
action described in division (B) (1) of this section; 4404

(ii) The recordation of a certified copy of the judgment 4405
entry and a sufficient description of the property on which the 4406
building is located with the county recorder in the county in 4407

which the property is located within sixty days after the date 4408
of the entry of the judgment. 4409

(b) Pursuant to the police powers vested in the state, all 4410
expenses and other amounts paid in accordance with division (F) 4411
of this section by a receiver appointed pursuant to divisions 4412
(C) (2) and (3) of this section, the amounts of any notes issued 4413
by the receiver in accordance with division (F) of this section, 4414
all mortgages granted by the receiver in accordance with that 4415
division, the fees of the receiver approved pursuant to division 4416
(H) (1) of this section, and any amounts expended in connection 4417
with the foreclosure of a mortgage granted by the receiver in 4418
accordance with division (F) of this section or with the 4419
foreclosure of the lien created by this division, are a first 4420
lien upon the building involved and the property on which it is 4421
located and are superior to all prior and subsequent liens or 4422
other encumbrances associated with the building or the property, 4423
including, but not limited to, those for taxes and assessments, 4424
upon the occurrence of both of the following: 4425

(i) The approval of the expenses, amounts, or fees by, and 4426
the entry of a judgment to that effect by, the judge in the 4427
civil action described in division (B) (1) of this section; or 4428
the approval of the mortgages in accordance with division (F) (9) 4429
of this section by, and the entry of a judgment to that effect 4430
by, that judge; 4431

(ii) The recordation of a certified copy of the judgment 4432
entry and a sufficient description of the property on which the 4433
building is located, or, in the case of a mortgage, the 4434
recordation of the mortgage, a certified copy of the judgment 4435
entry, and such a description, with the county recorder of the 4436
county in which the property is located within sixty days after 4437

the date of the entry of the judgment. 4438

(c) Priority among the liens described in divisions (H) (2) 4439
(a) and (b) of this section shall be determined as described in 4440
division (I) of this section. Additionally, the creation 4441
pursuant to this section of a mortgage lien that is prior to or 4442
superior to any mortgage of record at the time the mortgage lien 4443
is so created, does not disqualify the mortgage of record as a 4444
legal investment under Chapter 1107. or any other chapter of the 4445
Revised Code. 4446

(I) (1) If a receiver appointed pursuant to divisions (C) 4447
(2) and (3) of this section files with the judge in the civil 4448
action described in division (B) (1) of this section a report 4449
indicating that the public nuisance has been abated, if the 4450
judge confirms that the receiver has abated the public nuisance, 4451
and if the receiver or any interested party requests the judge 4452
to enter an order directing the receiver to sell the building 4453
and the property on which it is located, the judge may enter 4454
that order after holding a hearing as described in division (I) 4455
(2) of this section and otherwise complying with that division. 4456

(2) (a) The receiver or interested party requesting an 4457
order as described in division (I) (1) of this section shall 4458
cause a notice of the date and time of a hearing on the request 4459
to be served on the owner of the building involved and all other 4460
interested parties in accordance with division (B) (2) (a) of this 4461
section. The judge in the civil action described in division (B) 4462
(1) of this section shall conduct the scheduled hearing. At the 4463
hearing, if the owner or any interested party objects to the 4464
sale of the building and the property, the burden of proof shall 4465
be upon the objecting person to establish, by a preponderance of 4466
the evidence, that the benefits of not selling the building and 4467

the property outweigh the benefits of selling them. The 4468
objecting person must satisfy all liens created under division 4469
(H) of this section in order to sustain the person's burden of 4470
proof. If the judge determines that there is no objecting 4471
person, or if the judge determines that there is one or more 4472
objecting persons but no objecting person has sustained the 4473
burden of proof specified in this division, the judge may enter 4474
an order directing the receiver to offer the building and the 4475
property for sale upon terms and conditions that the judge shall 4476
specify. 4477

(b) In any sale of subsidized housing that is ordered 4478
pursuant to this section, the judge shall specify that the 4479
subsidized housing not be conveyed unless that conveyance 4480
complies with applicable federal law and applicable program 4481
contracts for that housing. Any such conveyance shall be subject 4482
to the condition that the purchaser enter into a contract with 4483
the department of housing and urban development or the rural 4484
housing service of the federal department of agriculture under 4485
which the property continues to be subsidized housing and the 4486
owner continues to operate that property as subsidized housing 4487
unless the secretary of housing and urban development or the 4488
administrator of the rural housing service terminates that 4489
property's contract prior to or upon the conveyance of the 4490
property. 4491

(3) If a sale of a building and the property on which it 4492
is located is ordered pursuant to divisions (I)(1) and (2) of 4493
this section and if the sale occurs in accordance with the terms 4494
and conditions specified by the judge in the judge's order of 4495
sale, then the receiver shall distribute the proceeds of the 4496
sale and the balance of any funds that the receiver may possess, 4497
after the payment of the costs of the sale, in the following 4498

order of priority and in the described manner: 4499

(a) First, in satisfaction of any notes issued by the 4500
receiver pursuant to division (F) of this section, in their 4501
order of priority; 4502

(b) Second, any unreimbursed expenses and other amounts 4503
paid in accordance with division (F) of this section by the 4504
receiver, and the fees of the receiver approved pursuant to 4505
division (H) (1) of this section; 4506

(c) Third, all expenditures of a mortgagee, lienholder, or 4507
other interested party that has been selected pursuant to 4508
division (C) (2) of this section to undertake the work and to 4509
furnish the materials necessary to abate a public nuisance, 4510
provided that the expenditures were approved as described in 4511
division (H) (2) (a) of this section and provided that, if any 4512
such interested party subsequently became the receiver, its 4513
expenditures shall be paid prior to the expenditures of any of 4514
the other interested parties so selected; 4515

(d) Fourth, the amount due for delinquent taxes, 4516
assessments, charges, penalties, and interest owed to this state 4517
or a political subdivision of this state, provided that, if the 4518
amount available for distribution pursuant to division (I) (3) (d) 4519
of this section is insufficient to pay the entire amount of 4520
those taxes, assessments, charges, penalties, and interest, the 4521
proceeds and remaining funds shall be paid to each claimant in 4522
proportion to the amount of those taxes, assessments, charges, 4523
penalties, and interest that each is due. 4524

(e) The amount of any pre-receivership mortgages, liens, 4525
or other encumbrances, in their order of priority. 4526

(4) Following a distribution in accordance with division 4527

(I) (3) of this section, the receiver shall request the judge in 4528
the civil action described in division (B) (1) of this section to 4529
enter an order terminating the receivership. If the judge 4530
determines that the sale of the building and the property on 4531
which it is located occurred in accordance with the terms and 4532
conditions specified by the judge in the judge's order of sale 4533
under division (I) (2) of this section and that the receiver 4534
distributed the proceeds of the sale and the balance of any 4535
funds that the receiver possessed, after the payment of the 4536
costs of the sale, in accordance with division (I) (3) of this 4537
section, and if the judge approves any final accounting required 4538
of the receiver, the judge may terminate the receivership. 4539

(J) (1) A receiver appointed pursuant to divisions (C) (2) 4540
and (3) of this section may be discharged at any time in the 4541
discretion of the judge in the civil action described in 4542
division (B) (1) of this section. The receiver shall be 4543
discharged by the judge as provided in division (I) (4) of this 4544
section, or when all of the following have occurred: 4545

(a) The public nuisance has been abated; 4546

(b) All costs, expenses, and approved fees of the 4547
receivership have been paid; 4548

(c) Either all receiver's notes issued and mortgages 4549
granted pursuant to this section have been paid, or all the 4550
holders of the notes and mortgages request that the receiver be 4551
discharged. 4552

(2) If a judge in a civil action described in division (B) 4553
(1) of this section determines that, and enters of record a 4554
declaration that, a public nuisance has been abated by a 4555
receiver, and if, within three days after the entry of the 4556

declaration, all costs, expenses, and approved fees of the 4557
receivership have not been paid in full, then, in addition to 4558
the circumstances specified in division (I) of this section for 4559
the entry of such an order, the judge may enter an order 4560
directing the receiver to sell the building involved and the 4561
property on which it is located. Any such order shall be 4562
entered, and the sale shall occur, only in compliance with 4563
division (I) of this section. 4564

(K) The title in any building, and in the property on 4565
which it is located, that is sold at a sale ordered under 4566
division (I) or (J) (2) of this section shall be incontestable in 4567
the purchaser and shall be free and clear of all liens and 4568
encumbrances, including liens for delinquent taxes, assessments, 4569
charges, penalties, and interest owed to this state or any 4570
political subdivision of this state, ~~that could not be satisfied~~ 4571
~~from the proceeds of the sale and the remaining funds in the~~ 4572
~~receiver's possession pursuant to the distribution under~~ 4573
~~division (I) (3) of this section. All other liens and~~ 4574
~~encumbrances with respect to the building and the property shall~~ 4575
~~survive the sale, including, but not limited to, except for a~~ 4576
federal tax lien notice properly filed in accordance with 4577
section 317.09 of the Revised Code prior to the time of the 4578
sale, and the easements and covenants of record running with the 4579
property that were created prior to the time of the sale. 4580

(L) (1) Nothing in this section shall be construed as a 4581
limitation upon the powers granted to a court of common pleas, a 4582
municipal court or a housing or environmental division of a 4583
municipal court under Chapter 1901. of the Revised Code, or a 4584
county court under Chapter 1907. of the Revised Code. 4585

(2) The monetary and other limitations specified in 4586

Chapters 1901. and 1907. of the Revised Code upon the	4587
jurisdiction of municipal and county courts, and of housing or	4588
environmental divisions of municipal courts, in civil actions do	4589
not operate as limitations upon any of the following:	4590
(a) Expenditures of a mortgagee, lienholder, or other	4591
interested party that has been selected pursuant to division (C)	4592
(2) of this section to undertake the work and to furnish the	4593
materials necessary to abate a public nuisance;	4594
(b) Any notes issued by a receiver pursuant to division	4595
(F) of this section;	4596
(c) Any mortgage granted by a receiver in accordance with	4597
division (F) of this section;	4598
(d) Expenditures in connection with the foreclosure of a	4599
mortgage granted by a receiver in accordance with division (F)	4600
of this section;	4601
(e) The enforcement of an order of a judge entered	4602
pursuant to this section;	4603
(f) The actions that may be taken pursuant to this section	4604
by a receiver or a mortgagee, lienholder, or other interested	4605
party that has been selected pursuant to division (C) (2) of this	4606
section to undertake the work and to furnish the materials	4607
necessary to abate a public nuisance.	4608
(3) A judge in a civil action described in division (B) (1)	4609
of this section, or the judge's successor in office, has	4610
continuing jurisdiction to review the condition of any building	4611
that was determined to be a public nuisance pursuant to this	4612
section.	4613
(4) Nothing in this section shall be construed to limit or	4614

prohibit a municipal corporation or township that has filed with 4615
the superintendent of insurance a certified copy of an adopted 4616
resolution, ordinance, or regulation authorizing the procedures 4617
described in divisions (C) and (D) of section 3929.86 of the 4618
Revised Code from receiving insurance proceeds under section 4619
3929.86 of the Revised Code. 4620

Sec. 5709.12. (A) As used in this section, "independent 4621
living facilities" means any residential housing facilities and 4622
related property that are not a nursing home, residential care 4623
facility, or residential facility as defined in division (A) of 4624
section 5701.13 of the Revised Code. 4625

(B) Lands, houses, and other buildings belonging to a 4626
county, township, or municipal corporation and used exclusively 4627
for the accommodation or support of the poor, or leased to the 4628
state or any political subdivision for public purposes shall be 4629
exempt from taxation. Real and tangible personal property 4630
belonging to institutions that is used exclusively for 4631
charitable purposes shall be exempt from taxation, including 4632
real property belonging to an institution that is a nonprofit 4633
corporation that receives a grant under the Thomas Alva Edison 4634
grant program authorized by division (C) of section 122.33 of 4635
the Revised Code at any time during the tax year and being held 4636
for leasing or resale to others. If, at any time during a tax 4637
year for which such property is exempted from taxation, the 4638
corporation ceases to qualify for such a grant, the director of 4639
development shall notify the tax commissioner, and the tax 4640
commissioner shall cause the property to be restored to the tax 4641
list beginning with the following tax year. All property owned 4642
and used by a nonprofit organization exclusively for a home for 4643
the aged, as defined in section 5701.13 of the Revised Code, 4644
also shall be exempt from taxation. 4645

(C) (1) If a home for the aged described in division (B) (1) 4646
of section 5701.13 of the Revised Code is operated in 4647
conjunction with or at the same site as independent living 4648
facilities, the exemption granted in division (B) of this 4649
section shall include kitchen, dining room, clinic, entry ways, 4650
maintenance and storage areas, and land necessary for access 4651
commonly used by both residents of the home for the aged and 4652
residents of the independent living facilities. Other facilities 4653
commonly used by both residents of the home for the aged and 4654
residents of independent living units shall be exempt from 4655
taxation only if the other facilities are used primarily by the 4656
residents of the home for the aged. Vacant land currently unused 4657
by the home, and independent living facilities and the lands 4658
connected with them are not exempt from taxation. Except as 4659
provided in division (A) (1) of section 5709.121 of the Revised 4660
Code, property of a home leased for nonresidential purposes is 4661
not exempt from taxation. 4662

(2) Independent living facilities are exempt from taxation 4663
if they are operated in conjunction with or at the same site as 4664
a home for the aged described in division (B) (2) of section 4665
5701.13 of the Revised Code; operated by a corporation, 4666
association, or trust described in division (B) (1) (b) of that 4667
section; operated exclusively for the benefit of members of the 4668
corporation, association, or trust who are retired, aged, or 4669
infirm; and provided to those members without charge in 4670
consideration of their service, without compensation, to a 4671
charitable, religious, fraternal, or educational institution. 4672
For the purposes of division (C) (2) of this section, 4673
"compensation" does not include furnishing room and board, 4674
clothing, health care, or other necessities, or stipends or 4675
other de minimis payments to defray the cost thereof. 4676

(D) (1) A private corporation established under federal 4677
law, as defined in 36 U.S.C. 1101, Pub. L. No. 102-199, 105 4678
Stat. 1629, as amended, the objects of which include encouraging 4679
the advancement of science generally, or of a particular branch 4680
of science, the promotion of scientific research, the 4681
improvement of the qualifications and usefulness of scientists, 4682
or the increase and diffusion of scientific knowledge is 4683
conclusively presumed to be a charitable or educational 4684
institution. A private corporation established as a nonprofit 4685
corporation under the laws of a state that is exempt from 4686
federal income taxation under section 501(c) (3) of the Internal 4687
Revenue Code of 1986, 100 Stat. 2085, 26 U.S.C.A. 1, as amended, 4688
and that has as its principal purpose one or more of the 4689
foregoing objects also is conclusively presumed to be a 4690
charitable or educational institution. 4691

The fact that an organization described in this division 4692
operates in a manner that results in an excess of revenues over 4693
expenses shall not be used to deny the exemption granted by this 4694
section, provided such excess is used, or is held for use, for 4695
exempt purposes or to establish a reserve against future 4696
contingencies; and, provided further, that such excess may not 4697
be distributed to individual persons or to entities that would 4698
not be entitled to the tax exemptions provided by this chapter. 4699
Nor shall the fact that any scientific information diffused by 4700
the organization is of particular interest or benefit to any of 4701
its individual members be used to deny the exemption granted by 4702
this section, provided that such scientific information is 4703
available to the public for purchase or otherwise. 4704

(2) Division (D) (2) of this section does not apply to real 4705
property exempted from taxation under this section and division 4706
(A) (3) of section 5709.121 of the Revised Code and belonging to 4707

a nonprofit corporation described in division (D)(1) of this 4708
section that has received a grant under the Thomas Alva Edison 4709
grant program authorized by division (C) of section 122.33 of 4710
the Revised Code during any of the tax years the property was 4711
exempted from taxation. 4712

When a private corporation described in division (D)(1) of 4713
this section sells all or any portion of a tract, lot, or parcel 4714
of real estate that has been exempt from taxation under this 4715
section and section 5709.121 of the Revised Code, the portion 4716
sold shall be restored to the tax list for the year following 4717
the year of the sale and, except in connection with a sale and 4718
transfer of such a tract, lot, or parcel to a county land 4719
reutilization corporation organized under Chapter 1724. of the 4720
Revised Code, a charge shall be levied against the sold property 4721
in an amount equal to the tax savings on such property during 4722
the four tax years preceding the year the property is placed on 4723
the tax list. The tax savings equals the amount of the 4724
additional taxes that would have been levied if such property 4725
had not been exempt from taxation. 4726

The charge constitutes a lien of the state upon such 4727
property as of the first day of January of the tax year in which 4728
the charge is levied and continues until discharged as provided 4729
by law. The charge may also be remitted for all or any portion 4730
of such property that the tax commissioner determines is 4731
entitled to exemption from real property taxation for the year 4732
such property is restored to the tax list under any provision of 4733
the Revised Code, other than sections 725.02, 1728.10, 3735.67, 4734
5709.40, 5709.41, 5709.45, 5709.62, 5709.63, 5709.71, 5709.73, 4735
5709.78, and 5709.84, upon an application for exemption covering 4736
the year such property is restored to the tax list filed under 4737
section 5715.27 of the Revised Code. 4738

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

The exemption shall commence on the day title to the property is transferred to the organization and shall continue to the end of the tax year in which the organization transfers title to the property to a qualified low-income family. In no case shall the exemption extend beyond the second succeeding tax year following the year in which the title was transferred to the organization. If the title is transferred to the organization and from the organization to a qualified low-income family in the same tax year, the exemption shall continue to the end of that tax year. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the tax year in which title is transferred to the organization shall be remitted by the county auditor for each day of the year that title is held by the organization.

Upon transferring the title to another person, the organization shall file with the county auditor an affidavit affirming that the title was transferred to a qualified low-income family or that the title was not transferred to a qualified low-income family, as the case may be; if the title was transferred to a qualified low-income family, the affidavit shall identify the transferee by name. If the organization transfers title to the property to anyone other than a qualified low-income family, the exemption, if it has not previously

expired, shall terminate, and the property shall be restored to 4770
the tax list for the year following the year of the transfer and 4771
a charge shall be levied against the property in an amount equal 4772
to the amount of additional taxes that would have been levied if 4773
such property had not been exempt from taxation. The charge 4774
constitutes a lien of the state upon such property as of the 4775
first day of January of the tax year in which the charge is 4776
levied and continues until discharged as provided by law. 4777

The application for exemption shall be filed as otherwise 4778
required under section 5715.27 of the Revised Code, except that 4779
the organization holding the property shall file with its 4780
application documentation substantiating its status as an 4781
organization organized and operated exclusively for charitable 4782
purposes under section 501(c)(3) of the Internal Revenue Code 4783
and its qualification for exemption from federal taxation under 4784
section 501(a) of the Internal Revenue Code, and affirming its 4785
intention to construct or rehabilitate the property for the 4786
eventual transfer to qualified low-income families. 4787

As used in this division, "qualified low-income family" 4788
means a family whose income does not exceed two hundred per cent 4789
of the official federal poverty guidelines as revised annually 4790
in accordance with section 673(2) of the "Omnibus Budget 4791
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 4792
amended, for a family size equal to the size of the family whose 4793
income is being determined. 4794

(2) Real property constituting a retail store, including 4795
the land on which the retail store is located, that is owned and 4796
operated by an organization described in division (E)(1) of this 4797
section shall be exempt from taxation if the retail store sells 4798
primarily donated items suitable for residential housing 4799

purposes and if the proceeds of such sales are used solely for 4800
the purposes of the organization. 4801

(F) (1) Real property that is acquired and held by a county 4802
land reutilization corporation organized under Chapter 1724. of 4803
the Revised Code and that is not otherwise exempt from taxation 4804
under Chapter 5722. of the Revised Code shall be deemed real 4805
property used for a public purpose and shall be exempt from 4806
taxation until sold or transferred by the corporation. 4807
Notwithstanding section 5715.27 of the Revised Code, a county 4808
land reutilization corporation is not required to apply to any 4809
county or state agency in order to qualify for the exemption. 4810

(2) Real property that is acquired and held by an electing 4811
subdivision other than a county land reutilization corporation 4812
on or after April 9, 2009, for the public purpose of 4813
implementing an effective land reutilization program or for a 4814
related public purpose, and that is not otherwise exempt from 4815
taxation under Chapter 5722. of the Revised Code, shall be 4816
exempt from taxation until sold or transferred by the electing 4817
subdivision. Notwithstanding section 5715.27 of the Revised 4818
Code, an electing subdivision other than a county land 4819
reutilization corporation is not required to apply to any county 4820
or state agency in order to qualify for an exemption with 4821
respect to property acquired or held for such purposes on or 4822
after such date, regardless of how the electing subdivision 4823
acquires the property, if the instrument transferring title to 4824
the electing subdivision states that the property is being 4825
acquired by the electing subdivision as part of its land 4826
reutilization program. 4827

As used in this section, "electing subdivision" and "land 4828
reutilization program" have the same meanings as in section 4829

5722.01 of the Revised Code, and "county land reutilization 4830
corporation" means a county land reutilization corporation 4831
organized under Chapter 1724. of the Revised Code and any 4832
subsidiary wholly owned by such a county land reutilization 4833
corporation that is identified as "a wholly owned subsidiary of 4834
a county land reutilization corporation" in the deed of 4835
conveyance transferring title to the subsidiary. 4836

In lieu of the application for exemption otherwise 4837
required to be filed as required under section 5715.27 of the 4838
Revised Code, a county land reutilization corporation holding 4839
the property shall, upon the request of any county or state 4840
agency, submit its articles of incorporation substantiating its 4841
status as a county land reutilization corporation. 4842

(3) An exemption authorized under division (F) (1) or (2) 4843
of this section shall commence on the day the title to the 4844
property is transferred to the county land reutilization 4845
corporation or electing subdivision and shall continue while 4846
title is held by the corporation or subdivision. The exemption 4847
shall end on the last day of the tax year in which title is 4848
transferred from the corporation or subdivision to an owner 4849
whose use of the property does not qualify for an exemption 4850
pursuant to division (F) (1) or (2) of this section. If the title 4851
to the property is transferred to the corporation and from the 4852
corporation, or to the subdivision and from the subdivision, in 4853
the same tax year, the exemption shall continue to the end of 4854
that tax year. Upon the commencement of an exemption authorized 4855
under division (F) (1) or (2) of this section, the entire amount 4856
of taxes that are a lien but not yet determined, assessed, and 4857
levied for the tax year in which title is transferred to the 4858
corporation or subdivision shall be remitted by the county 4859
auditor. 4860

(G) Real property that is owned by an organization 4861
described under section 501(c) (3) of the Internal Revenue Code 4862
and exempt from federal income taxation under section 501(a) of 4863
the Internal Revenue Code and that is used by that organization 4864
exclusively for receiving, processing, or distributing human 4865
blood, tissues, eyes, or organs or for research and development 4866
thereof shall be exempt from taxation. 4867

(H) Real property that is owned by an organization 4868
described under section 501(c) (3) of the Internal Revenue Code 4869
and exempt from federal income taxation under section 501(a) of 4870
the Internal Revenue Code and that received a loan from the 4871
federal small business administration as a participating 4872
intermediary in the federal microloan program under 15 U.S.C. 4873
636(m) shall be exempt from taxation if the property is used by 4874
that organization primarily for small business lending, economic 4875
development, job training, entrepreneur education, or associated 4876
administrative purposes as such a participating intermediary. 4877

Sec. 5709.58. (A) A board of county commissioners may 4878
adopt a resolution declaring a portion, not exceeding fifty per 4879
cent, of the value of each parcel of real property conveyed by a 4880
county land reutilization corporation exempt from real property 4881
taxation for a term not exceeding five years, beginning with the 4882
first full tax year after the property is conveyed. 4883

The resolution shall both: 4884

(1) Specify the percentage of the real property's value to 4885
be exempted and the term of the exemption; 4886

(2) Require the owner of the real property exempted from 4887
taxation to make annual service payments in lieu of taxes to the 4888
county treasurer on or before the final dates for payment of 4889

real property taxes. 4890

(B) Service payments in lieu of taxes required by a 4891
resolution adopted under this section shall be charged and 4892
collected in the same manner and in the same amount as the real 4893
property taxes that would have been charged and payable against 4894
the exempted portion of the real property if not for the 4895
exemption. 4896

Service payment receipts shall be distributed at the same 4897
time and in the same manner as real property tax payments. The 4898
entire amount, however, shall be paid to the county land 4899
reutilization corporation that conveyed the real property. 4900

(C) An exemption from taxation under this section 4901
commences with the first full tax year after the real property 4902
is conveyed by the county land reutilization corporation, or the 4903
first tax year that ends after the effective date of the 4904
resolution adopted by the board of county commissioners under 4905
division (A) of this section, whichever is later. The exemption 4906
ends at the end of the term specified in the resolution, which 4907
shall be not later than the end of the fifth full tax year 4908
following the conveyance. 4909

(D) A county land reutilization corporation may request, 4910
in writing, that the board of county commissioners rescind a 4911
resolution adopted under division (A) of this section. Upon 4912
receipt of that request, the board of county commissioners 4913
shall, by resolution adopted within sixty days after receiving 4914
that request, rescind the resolution adopted under division (A) 4915
of this section. The rescinding resolution shall specify whether 4916
the rescission applies only to real property conveyed after the 4917
effective date of the rescinding resolution or if it also 4918
rescinds previously granted exemptions. No exemption granted 4919

under this section shall be rescinded before the end of the tax 4920
year that includes the effective date of the rescinding 4921
resolution. 4922

A board of county commissioners that adopts a resolution 4923
rescinding tax exemptions under this division shall, at the time 4924
the resolution is adopted, notify the county auditor of the 4925
rescission. If the rescission applies to previously granted 4926
exemptions, such notice shall identify the previously exempted 4927
parcels and specify the last tax year to which the exemption 4928
applies. 4929

No property owner shall be required to make service 4930
payments under division (B) of this section for any tax year for 4931
which a tax exemption is rescinded under this division. 4932

Sec. 5709.91. (A) Service payments in lieu of taxes 4933
required under sections 725.04, 5709.42, 5709.46, 5709.58, 4934
5709.74, and 5709.79 of the Revised Code, minimum service 4935
payment obligations, and service charges in lieu of taxes 4936
required under sections 1728.11 and 1728.111 of the Revised Code 4937
shall be treated in the same manner as taxes, as defined in 4938
section 323.01 of the Revised Code, for all purposes of the lien 4939
described in section 323.11 of the Revised Code, including, but 4940
not limited to, the priority and enforcement of the lien and the 4941
collection of the service payments, minimum service payment 4942
obligations, or service charges secured by the lien. 4943

(B) Any covenant or agreement in an instrument whereby a 4944
property owner agrees to a minimum service payment obligation 4945
shall be a covenant running with the land. Upon the proper 4946
recording of the instrument with the county recorder, the 4947
covenant is fully binding on behalf of and enforceable by the 4948
county, township, or municipal corporation against the property 4949

owner and any person acquiring an interest in the land and all 4950
successors and assigns. If any such minimum service payment 4951
obligation becomes delinquent according to such covenant or 4952
agreement, the county, township, or municipal corporation may 4953
enforce the delinquent minimum service payment obligation in the 4954
manner provided under division (A) of this section or in the 4955
manner otherwise provided in the instrument. A minimum service 4956
payment obligation is an insurable interest with respect to 4957
title insurance under Chapter 3953. of the Revised Code. 4958

(C) A county, township, or municipal corporation may 4959
certify a minimum service payment obligation that is a covenant 4960
under division (B) of this section to the county auditor, who 4961
shall enter the obligation on the tax list of real property 4962
opposite the parcel against which it is charged, and certify the 4963
minimum service payment obligation to the county treasurer. An 4964
unpaid minimum service payment obligation is a lien on property 4965
against which it is charged from the date the obligation is 4966
entered on the tax list, and shall be collected in the manner 4967
provided for collection of real property taxes. Once the minimum 4968
service payment obligation is collected, it shall be paid 4969
immediately to the county, township, or municipal corporation. 4970

(D) For the purposes of this section, a "minimum service 4971
payment obligation" is an obligation, including a contingent 4972
obligation, for a property owner to make a payment to a county, 4973
township, or municipal corporation pursuant to an agreement 4974
between the property owner and the county, township, or 4975
municipal corporation to ensure sufficient funds to finance the 4976
expenditures authorized under sections 725.04, 1728.11, 4977
1728.111, 5709.40 to 5709.43, 5709.45 to 5709.47, 5709.73 to 4978
5709.75, or 5709.77 to 5709.81 of the Revised Code. "Minimum 4979
service payment obligation" does not include service payments in 4980

lieu of taxes required under section 725.04, 5709.42, 5709.46, 4981
5709.74, or 5709.79 of the Revised Code or service charges in 4982
lieu of taxes required under section 1728.11 or 1728.111 of the 4983
Revised Code. 4984

Sec. 5709.911. (A) (1) A municipal corporation, township, 4985
or county that has enacted an ordinance or resolution under 4986
section 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 4987
of the Revised Code or that has entered into an agreement 4988
referred to in section 725.02 or 1728.07 of the Revised Code may 4989
file an application for exemption under those sections in the 4990
same manner as other real property tax exemptions, 4991
notwithstanding the indication in division (A) of section 4992
5715.27 of the Revised Code that the owner of the property may 4993
file the application. An application for exemption may not be 4994
filed by a municipal corporation, township, or county for an 4995
exemption of a parcel under section 5709.40, 5709.73, or 5709.78 4996
of the Revised Code if the property owner excludes the property 4997
from such exemption as provided in that section. 4998

(2) Except as provided in division (B) of this section, if 4999
the application for exemption under section 725.02, 1728.10, 5000
5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 5001
Revised Code is filed by a municipal corporation, township, or 5002
county and more than one real property tax exemption applies by 5003
law to the property or a portion of the property, both of the 5004
following apply: 5005

(a) An exemption granted under section 725.02, 1728.10, 5006
5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 of the 5007
Revised Code shall be subordinate to an exemption with respect 5008
to the property or portion of the property granted under any 5009
other provision of the Revised Code. 5010

(b) Neither service payments in lieu of taxes under 5011
section 725.04, 5709.42, 5709.46, 5709.58, 5709.74, or 5709.79 5012
of the Revised Code, nor service charges in lieu of taxes under 5013
section 1728.11 or 1728.111 of the Revised Code, shall be 5014
required with respect to the property or portion of the property 5015
that is exempt from real property taxes under that other 5016
provision of the Revised Code during the effective period of the 5017
exemption. 5018

(B) (1) If the application for exemption under section 5019
725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5020
5709.78 of the Revised Code is filed by the owner of the 5021
property or by a municipal corporation, township, or county with 5022
the owner's written consent attached to the application, and if 5023
more than one real property tax exemption applies by law to the 5024
property or a portion of the property, no other exemption shall 5025
be granted for the portion of the property already exempt under 5026
section 725.02, 1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5027
5709.73, or 5709.78 of the Revised Code unless the municipal 5028
corporation, township, or county that enacted the authorizing 5029
ordinance or resolution for the earlier exemption provides its 5030
duly authorized written consent to the subsequent exemption by 5031
means of a duly enacted ordinance or resolution. 5032

(2) If the application for exemption under section 725.02, 5033
1728.10, 5709.40, 5709.41, 5709.45, 5709.58, 5709.73, or 5709.78 5034
of the Revised Code is filed by a municipal corporation, 5035
township, or county and approved by the tax commissioner, if the 5036
owner of the property subsequently provides written consent to 5037
the exemption and the consent is filed with the tax 5038
commissioner, and if more than one real property tax exemption 5039
applies by law to the property or a portion of the property, no 5040
other exemption shall be granted for the portion of the property 5041

already exempt under section 725.02, 1728.10, 5709.40, 5709.41, 5042
5709.45, 5709.58, 5709.73, or 5709.78 of the Revised Code unless 5043
the municipal corporation, township, or county that enacted the 5044
authorizing ordinance or resolution for the earlier exemption 5045
provides its duly authorized written consent to the subsequent 5046
exemption by means of a duly enacted ordinance or resolution. 5047

(C) After the tax commissioner has approved or partially 5048
approved an application for exemption filed by or with the 5049
consent of a property owner under the circumstances described in 5050
division (B) (1) of this section or if a property owner 5051
subsequently provides written consent to an exemption under the 5052
circumstances described in division (B) (2) of this section, the 5053
municipal corporation, township, county, or property owner shall 5054
file one of the following with the county recorder for the 5055
county in which the property is located: 5056

(1) A notice that clearly identifies the property and the 5057
owner of the property and states that the property, regardless 5058
of future use or ownership, remains liable for any service 5059
payments or service charges required by the exemption until the 5060
terms of the exemption have been satisfied, unless the municipal 5061
corporation, township, or county consents to the subsequent 5062
exemption and relinquishes its right to collect the service 5063
payments or service charges as provided in division (B) (1) or 5064
(2) of this section, as applicable; 5065

(2) An agreement, declaration, or covenant by which the 5066
owner of the property subject to the exemption binds the owner 5067
and the property, regardless of future use or ownership, to the 5068
obligation to make service payments or service charges in lieu 5069
of taxes as required by the exemption until the terms of the 5070
exemption have been satisfied, unless the municipal corporation, 5071

township, or county consents to the subsequent exemption and 5072
relinquishes its right to collect the service payments or 5073
service charges as provided in division (B) (1) or (2) of this 5074
section, as applicable. 5075

The county recorder's office shall charge a fee of 5076
fourteen dollars to record the notice, agreement, declaration, 5077
or covenant, the proceeds of which shall be retained by the 5078
county. 5079

(D) Upon filing of the notice, agreement, declaration, or 5080
covenant with the county recorder, the provisions of division 5081
(B) of this section are binding on all future owners of the 5082
property or portion of the property, regardless of how the 5083
property is used. Failure to file a notice, agreement, 5084
declaration, or covenant with the county recorder relieves 5085
future owners of the property from the obligation to make 5086
service payments in lieu of taxes under section 725.04, 5709.42, 5087
5709.46, 5709.58, 5709.74, or 5709.79 of the Revised Code or 5088
service charges in lieu of taxes under section 1728.11 or 5089
1728.111 of the Revised Code, if the property or a portion of 5090
the property later qualifies for exemption under any other 5091
provision of the Revised Code. Failure to file a notice, 5092
agreement, declaration, or covenant does not, however, relieve 5093
the owner of the property, at the time the application for 5094
exemption is filed, from making those payments or charges. 5095

Sec. 5713.083. (A) The owner of property appearing on the 5096
exempt list shall notify the county auditor, on a form 5097
prescribed by the tax commissioner, if the property ceases to 5098
qualify for exemption, except for an exemption authorized under 5099
section 5709.58 of the Revised Code. The notification shall be 5100
filed with the county auditor on or before the last day of the 5101

tax year for which the property ceases to qualify for exemption. 5102
Upon receipt of the notification, the county auditor shall 5103
return the property to the tax list. 5104

(B) If the county auditor discovers that an owner failed 5105
to properly notify the auditor as required under division (A) of 5106
this section, the auditor shall impose a charge against the 5107
property described in that division equal to the total amount by 5108
which taxes were reduced for any of the five preceding tax years 5109
that the auditor ascertains the property was not entitled to the 5110
exemption and was owned by the current owner. The auditor shall 5111
notify the owner, by ordinary mail, of the charge, the owner's 5112
right to appeal the charge, and the manner in which the owner 5113
may appeal the charge. The owner may appeal the imposition of 5114
the charge by filing an exemption application with the tax 5115
commissioner under section 5715.27 of the Revised Code. 5116
Notwithstanding division (A) of section 5713.081 of the Revised 5117
Code, if the tax commissioner determines that the property was 5118
entitled to an exemption for one or more tax years for which a 5119
charge was imposed under this division, the tax commissioner may 5120
order the charge to be removed for those years and may remit any 5121
taxes, penalties, and interest paid for those years in the 5122
manner prescribed by section 5715.22 of the Revised Code. The 5123
charge shall be collected in the same manner as other delinquent 5124
taxes. 5125

Sec. 5715.02. The county treasurer, county auditor, and a 5126
member of the board of county commissioners selected by the 5127
board of county commissioners shall constitute the county board 5128
of revision, or they may provide for one or more hearing boards 5129
when they deem the creation of such to be necessary to the 5130
expeditious hearing of valuation complaints. Each such official 5131
may appoint one qualified employee from the official's office to 5132

serve in the official's place and stead on each such board for 5133
the purpose of hearing complaints as to the value of real 5134
property only, each such hearing board has the same authority to 5135
hear and decide complaints and sign the journal as the board of 5136
revision, and shall proceed in the manner provided for the board 5137
of revision by sections 5715.08 to 5715.20 of the Revised Code. 5138
Any decision by a hearing board shall be the decision of the 5139
board of revision. 5140

A majority of a county board of revision or hearing board 5141
shall constitute a quorum to hear and determine any complaint, 5142
and any vacancy shall not impair the right of the remaining 5143
members of such board, whether elected officials or appointees, 5144
to exercise all the powers thereof so long as a majority 5145
remains. 5146

A member of the county board of revision who is also a 5147
member of the board of directors of a county land reutilization 5148
corporation, or who is also a member of the board of county 5149
commissioners of a county that is an electing subdivision as 5150
defined in section 5722.01 of the Revised Code, shall not 5151
participate in or render a decision on any case concerning the 5152
value of real property owned by the county land reutilization 5153
corporation or electing subdivision. Each such member shall 5154
appoint a county official who is not a member of the board of 5155
directors of the county land reutilization corporation or a 5156
member of the board of county commissioners of that electing 5157
subdivision, as applicable, to serve in the member's place and 5158
stead for the purpose of participating in and rendering a 5159
decision on such a complaint. 5160

Each member of a county board of revision or hearing board 5161
may administer oaths. 5162

Sec. 5721.01. (A) As used in this chapter:	5163
(1) "Delinquent lands" means all lands, including lands that are unimproved by any dwelling, upon which delinquent taxes, as defined in section 323.01 of the Revised Code, remain unpaid at the time a settlement is made between the county treasurer and auditor pursuant to division (C) of section 321.24 of the Revised Code.	5164 5165 5166 5167 5168 5169
(2) "Delinquent vacant lands" means all lands that have been delinquent lands for at least one year and that are unimproved by any dwelling.	5170 5171 5172
(3) "County land reutilization corporation" means a county land reutilization corporation organized under Chapter 1724. of the Revised Code.	5173 5174 5175
(B) As used in sections 5719.04, 5721.03, and 5721.31 of the Revised Code and in any other sections of the Revised Code to which those sections are applicable, a "newspaper" or "newspaper of general circulation" has the same meaning as in section 7.12 of the Revised Code.	5176 5177 5178 5179 5180
Sec. 5721.02. The office of the county treasurer shall be kept open to receive the payment of delinquent real property taxes, from the date of the delivery of the delinquent land duplicate provided for in section 5721.011 of the Revised Code, until the final publication of the delinquent tax list and the delinquent vacant land tax list as provided in section 5721.03 of the Revised Code, in order that the name of any taxpayer appearing on either the list, who prior to seven days before the first publication of that list pays the delinquent taxes in full, may be stricken from that list and in order that the name of each person appearing on either the list, who prior to seven	5181 5182 5183 5184 5185 5186 5187 5188 5189 5190 5191

days before the publication of that list enters into a 5192
delinquent tax contract under section 323.31 of the Revised Code 5193
to pay the delinquent taxes in installments, may be stricken 5194
from that list or an asterisk may be entered in the margin next 5195
to the person's name. If payment in full is made subsequent to 5196
the first publication and prior to seven days before the second 5197
publication of ~~either~~ the list, the name of the taxpayer shall 5198
be eliminated from the second publication. 5199

Sec. 5721.03. (A) At the time of making the delinquent 5200
land list, as provided in section 5721.011 of the Revised Code, 5201
the county auditor shall compile a delinquent tax list 5202
consisting of all lands on the delinquent land list on which 5203
taxes have become delinquent at the close of the collection 5204
period immediately preceding the making of the delinquent land 5205
list. ~~The auditor shall also compile a delinquent vacant land-~~ 5206
~~tax list of all delinquent vacant lands prior to the institution~~ 5207
~~of any foreclosure and forfeiture actions against delinquent~~ 5208
~~vacant lands under section 5721.14 of the Revised Code or any~~ 5209
~~foreclosure actions against delinquent vacant lands under~~ 5210
~~section 5721.18 of the Revised Code.~~ 5211

The delinquent tax list, ~~and the delinquent vacant land-~~ 5212
~~tax list if one is compiled,~~ shall contain all of the 5213
information included on the delinquent land list, except that, 5214
if the auditor's records show that the name of the person in 5215
whose name the property currently is listed is not the name that 5216
appears on the delinquent land list, the name used in the 5217
delinquent tax list ~~or the delinquent vacant land tax list~~ shall 5218
be the name of the person the auditor's records show as the 5219
person in whose name the property currently is listed. 5220

Lands that have been included in a previously published 5221

delinquent tax list shall not be included in the delinquent tax 5222
list so long as taxes have remained delinquent on such lands for 5223
the entire intervening time. 5224

In ~~either any delinquent tax~~ list, there may be included 5225
lands that have been omitted in error from a prior list and 5226
lands with respect to which the auditor has received a 5227
certification that a delinquent tax contract has become void 5228
since the publication of the last previously published list, 5229
provided the name of the owner was stricken from a prior list 5230
under section 5721.02 of the Revised Code. 5231

(B) (1) The auditor shall cause the delinquent tax list ~~and~~ 5232
~~the delinquent vacant land tax list, if one is compiled,~~ to be 5233
published twice within sixty days after the delivery of the 5234
delinquent land duplicate to the county treasurer. The first 5235
publication shall be made in a newspaper of general circulation 5236
in the county. The second publication may be made either in a 5237
newspaper of general circulation in the county or on a web site 5238
maintained or approved by the county. If the second publication 5239
is made on such a web site, the auditor shall remove or cause to 5240
be removed the list or lists from that web site two weeks after 5241
publication. 5242

(2) When publication is made in a newspaper of general 5243
circulation in the county, the auditor shall comply with the 5244
following requirements: 5245

(a) The newspaper shall meet the requirements of section 5246
7.12 of the Revised Code. The auditor may publish the list ~~or~~ 5247
~~lists~~ on a preprinted insert in the newspaper. The cost of the 5248
second newspaper publication, if applicable, shall not exceed 5249
three-fourths of the cost of the first publication of the list- 5250
~~or lists~~. 5251

(b) The auditor shall insert display notices of the 5252
forthcoming publication of the delinquent tax list ~~and, if it is~~ 5253
~~to be published, the delinquent vacant land tax list~~ once a week 5254
for two consecutive weeks in the newspaper. The display notices 5255
shall contain the times and methods of payment of taxes provided 5256
by law, including information concerning installment payments 5257
made in accordance with a written delinquent tax contract. The 5258
display notice for the delinquent tax list also shall include a 5259
notice that an interest charge will accrue on accounts remaining 5260
unpaid after the last day of November unless the taxpayer enters 5261
into a written delinquent tax contract to pay such taxes in 5262
installments. ~~The display notice for the delinquent vacant land~~ 5263
~~tax list, if it is to be published, also shall include a notice~~ 5264
~~that delinquent vacant lands in the list are lands on which~~ 5265
~~taxes have remained unpaid for one year after being certified~~ 5266
~~delinquent, and that they are subject to foreclosure proceedings~~ 5267
~~as provided in section 323.25, sections 323.65 to 323.79, or~~ 5268
~~section 5721.18 of the Revised Code, or foreclosure and~~ 5269
~~forfeiture proceedings as provided in section 5721.14 of the~~ 5270
~~Revised Code.~~ Each display notice also shall state that the 5271
lands are subject to a tax certificate sale under section 5272
5721.32 or 5721.33 of the Revised Code or assignment to a county 5273
land reutilization corporation, as the case may be, and shall 5274
include any other information that the auditor considers 5275
pertinent to the purpose of the notice. The display notices 5276
shall be furnished by the auditor to the newspaper selected to 5277
publish the lists at least ten days before their first 5278
publication. 5279

(c) Publication of the list ~~or lists~~ may be made by a 5280
newspaper in installments, provided the complete publication of 5281
~~each the~~ list is made twice during the sixty-day period as 5282

provided in division (B) (1) of this section. 5283

(3) ~~The~~ There shall be attached to the delinquent tax list 5284
~~shall be accompanied by~~ a notice that the delinquent lands will 5285
be certified for foreclosure by the auditor unless the taxes, 5286
assessments, interest, and penalties due and owing on them are 5287
paid. ~~If a delinquent vacant land tax list is to be published,~~ 5288
~~it shall be accompanied by a notice that delinquent vacant lands~~ 5289
~~will be certified for foreclosure or foreclosure and forfeiture~~ 5290
~~by the auditor unless the taxes, assessments, interest, and~~ 5291
~~penalties due and owing on them are paid within twenty-eight~~ 5292
~~days after the final publication of the notice.~~ 5293

(4) The auditor shall review the first publication of each 5294
list for accuracy and completeness and may correct any errors 5295
appearing in the list in the second publication. 5296

(5) Nothing in this section prohibits a foreclosure action 5297
from being brought against a parcel of land under section 5298
323.25, sections 323.65 to 323.79, or section 5721.18 of the 5299
Revised Code before the delinquent tax list ~~or delinquent vacant~~ 5300
~~land tax list~~ that includes the parcel is published pursuant to 5301
division (B) (1) of this section if the list is not published 5302
within the time prescribed by that division. 5303

(C) For the purposes of section 5721.18 of the Revised 5304
Code, land is first certified delinquent on the date of the 5305
certification of the delinquent land list containing that land. 5306

Sec. 5721.04. The proper and necessary expenses of 5307
publishing the delinquent tax lists, ~~delinquent vacant land tax~~ 5308
~~lists,~~ and display notices provided for by sections 5719.04 and 5309
5721.03 of the Revised Code shall be paid from the county 5310
treasury as county expenses are paid, and the board of county 5311

commissioners shall make provision for them in the annual budget 5312
of the county submitted to the budget commission, and shall make 5313
the necessary appropriations. If the board fails to make such 5314
appropriations, or if an appropriation is insufficient to meet 5315
such an expense, any person interested may apply to the court of 5316
common pleas of the county for an allowance to cover the 5317
expense, and the court shall issue an order instructing the 5318
county auditor to issue a warrant upon the county treasurer for 5319
the amount necessary. The order by the court shall be final and 5320
shall be complied with immediately. 5321

The aggregate amount paid for publication may be 5322
apportioned by the county auditor among the taxing districts in 5323
which the lands on each list are located in proportion to the 5324
amount of delinquent taxes so advertised in such subdivision, or 5325
the county auditor may charge the property owner of land on a 5326
list a flat fee established under section 319.54 of the Revised 5327
Code for the cost of publishing the list and, if the fee is not 5328
paid, may place the fee upon the tax duplicate as a lien on the 5329
land, to be collected as other taxes. Thereafter, the auditor, 5330
in making the auditor's semiannual apportionment of funds, shall 5331
retain at each semiannual apportionment one half the amount 5332
apportioned to each such taxing district. The amounts retained 5333
shall be credited to the general fund of the county until the 5334
aggregate of all amounts paid in the first instance out of the 5335
treasury have been fully reimbursed. 5336

Sec. 5721.06. ~~(A)(1)~~ (A) The form of the notice required 5337
to be attached to the published delinquent tax list by division 5338
(B) (3) of section 5721.03 of the Revised Code shall be in 5339
substance as follows: 5340

"DELINQUENT LAND TAX NOTICE 5341

The lands, lots, and parts of lots returned delinquent by 5342
the county treasurer of _____ county, with the 5343
taxes, assessments, interest, and penalties, charged against 5344
them agreeably to law, are contained and described in the 5345
following list: (Here insert the list with the names of the 5346
owners of such respective tracts of land or town lots as 5347
designated on the delinquent tax list. If, prior to seven days 5348
before the publication of the list, a delinquent tax contract 5349
has been entered into under section 323.31 of the Revised Code, 5350
the owner's name may be stricken from the list or designated by 5351
an asterisk shown in the margin next to the owner's name.) 5352

Notice is hereby given that the whole of such several 5353
lands, lots, or parts of lots will be certified for foreclosure 5354
by the county auditor pursuant to law unless the whole of the 5355
delinquent taxes, assessments, interest, and penalties are paid 5356
within one year or unless a tax certificate with respect to the 5357
parcel is sold under section 5721.32 or 5721.33 of the Revised 5358
Code. The names of persons who have entered into a written 5359
delinquent tax contract with the county treasurer to discharge 5360
the delinquency are designated by an asterisk or have been 5361
stricken from the list." 5362

~~(2)~~-(B) If the county treasurer has certified to the 5363
county auditor that the treasurer intends to offer for sale or 5364
assign a tax certificate with respect to one or more parcels of 5365
delinquent land under section 5721.32 or 5721.33 of the Revised 5366
Code, the form of the notice shall include the following 5367
statement, appended after the second paragraph of the notice 5368
prescribed by division ~~(A)~~-(1)-(A) of this section: 5369

"Notice also is hereby given that a tax certificate may be 5370
offered for sale or assigned under section 5721.32 or 5721.33 of 5371

the Revised Code with respect to those parcels shown on this 5372
list. If a tax certificate on a parcel is purchased, the 5373
purchaser of the tax certificate acquires the state's or its 5374
taxing district's first lien against the property, and an 5375
additional interest charge of up to eighteen per cent per annum 5376
shall be assessed against the parcel. In addition, failure by 5377
the owner of the parcel to redeem the tax certificate may result 5378
in foreclosure proceedings against the parcel. No tax 5379
certificate shall be offered for sale if the owner of the parcel 5380
has either discharged the lien by paying to the county treasurer 5381
in cash the amount of delinquent taxes, assessments, penalties, 5382
interest, and charges charged against the property, or has 5383
entered into a valid delinquent tax contract pursuant to section 5384
323.31 of the Revised Code to pay those amounts in 5385
installments." 5386

~~(B) The form of the notice required to be attached to the 5387
published delinquent vacant land tax list by division (B) (3) of 5388
section 5721.03 of the Revised Code shall be in substance as 5389
follows: 5390~~

~~"DELINQUENT VACANT LAND TAX NOTICE 5391~~

~~The delinquent vacant lands, returned delinquent by the 5392
county treasurer of _____ county, with the taxes, 5393
assessments, interest, and penalties charged against them 5394
according to law, and remaining delinquent for one year, are 5395
contained and described in the following list: (here insert the 5396
list with the names of the owners of the respective tracts of 5397
land as designated on the delinquent vacant land tax list. If, 5398
prior to seven days before the publication of the list, a 5399
delinquent tax contract has been entered into under section 5400
323.31 of the Revised Code, the owner's name may be stricken 5401~~

~~from the list or designated by an asterisk shown in the margin- 5402
next to the owner's name.) 5403~~

~~Notice is hereby given that these delinquent vacant lands- 5404
will be certified for foreclosure or foreclosure and forfeiture- 5405
by the county auditor pursuant to law unless the whole of the- 5406
delinquent taxes, assessments, interest, and penalties are paid- 5407
within twenty-eight days after the final publication of this- 5408
notice. The names of persons who have entered into a written- 5409
delinquent tax contract with the county treasurer to discharge- 5410
the delinquency are designated by an asterisk or have been- 5411
stricken from the list." 5412~~

Sec. 5721.13. (A) One year after certification of a 5413
delinquent land list, the county auditor shall make in duplicate 5414
a certificate, to be known as a delinquent land tax certificate, 5415
of each delinquent tract of land, city or town lot, or part of 5416
city or town lot contained in the delinquent land list, upon 5417
which the taxes, assessments, charges, interest, and penalties 5418
have not been paid, describing each tract of land or city or 5419
town lot in the same manner as it is described on the delinquent 5420
tax list and the amount of the taxes, assessments, charges, 5421
interest, and penalties due and unpaid, and stating that the 5422
amount has been certified to the county prosecuting attorney as 5423
delinquent. The certificate shall be signed by the auditor or 5424
~~his~~ the auditor's deputy, and the original certificate shall be 5425
filed with the prosecuting attorney. 5426

~~(B) (1) Twenty-eight days after the final publication of- 5427
the delinquent vacant land tax list pursuant to section 5721.03- 5428
of the Revised Code if such list was published, the county- 5429
auditor shall make in duplicate a certificate, to be known as- 5430
the delinquent vacant land tax certificate, for each tract of- 5431~~

~~land contained in the delinquent vacant land tax list upon which 5432
the taxes, assessments, charges, interest, and penalties have 5433
not been paid. The certificate shall describe each tract of land 5434
in the same manner as it is described in the list and the amount 5435
of taxes, assessments, charges, interest, and penalties due and 5436
unpaid. The certificate also shall state that the tract of land 5437
identified in it has been certified to the county prosecuting 5438
attorney for foreclosure as provided in section 323.25 or 5439
5721.18 of the Revised Code, or for foreclosure and forfeiture 5440
as provided in section 5721.14 of the Revised Code. The 5441
certificate shall be signed by the auditor or his deputy, and 5442
the original certificate shall be filed with the prosecuting 5443
attorney. 5444~~

~~(2) The auditor shall determine the fair market value of 5445
each tract of land for which he prepares a certificate under 5446
division (B) (1) of this section and shall compare that value to 5447
the total amount of the delinquent taxes, assessments, charges, 5448
interest, and penalties levied against that tract of land. If 5449
the auditor determines that the delinquent taxes, assessments, 5450
charges, interest, and penalties levied against the tract of 5451
land exceed its fair market value, he shall include a statement 5452
of that fact and the fair market value of the tract of land in 5453
the delinquent vacant land tax certificate. 5454~~

~~(C) (B) In lieu of making a separate delinquent land tax 5455
certificate or delinquent vacant land tax certificate for each 5456
delinquent tract, lot, or part of lot contained in the 5457
delinquent land list and for each tract of delinquent vacant 5458
land contained in the delinquent vacant land tax list, the 5459
county auditor may compile in duplicate a master list of 5460
delinquent tracts and a master list of delinquent vacant tracts, 5461
each of which contains the same information with respect to each 5462~~

such tract, lot, or part of lot that is required on a delinquent 5463
land tax certificate ~~or a delinquent vacant land tax~~ 5464
~~certificate~~. The auditor shall sign ~~each~~ the master list and 5465
file ~~each~~ the original list with the county prosecuting 5466
attorney. 5467

Sec. 5721.17. (A) Upon the delivery by the county auditor 5468
of a delinquent land tax certificate for, ~~a delinquent vacant~~ 5469
~~land tax certificate for,~~ or a master list of ~~delinquent vacant~~ 5470
~~tracts or~~ delinquent tracts that includes, any property on which 5471
is located a building subject to a receivership under section 5472
3767.41 of the Revised Code, the prosecuting attorney may 5473
institute a foreclosure proceeding under section 5721.18 of the 5474
Revised Code ~~or a foreclosure and forfeiture proceeding under~~ 5475
~~section 5721.14 of the Revised Code~~. The proceeds resulting from 5476
the sale of that property pursuant to a foreclosure or 5477
forfeiture sale shall be distributed in the order set forth in 5478
division (B) ~~(1) or (2)~~ of this section. 5479

(B) ~~(1)~~ In rendering its judgment in a foreclosure 5480
proceeding under section 5721.18 of the Revised Code that 5481
relates to property as described in division (A) of this section 5482
and in ordering the distribution of the proceeds of the 5483
resulting foreclosure sale, a court shall comply with sections 5484
5721.18 and 5721.19 of the Revised Code, except that the court 5485
shall order that the proceeds of the sale shall be distributed 5486
in the following order of priority: 5487

~~(a)~~ (1) First, in satisfaction of any notes issued by the 5488
receiver pursuant to division (F) of section 3767.41 of the 5489
Revised Code, in their order of priority; 5490

~~(b)~~ (2) Second, any unreimbursed expenses and other 5491
amounts paid in accordance with division (F) of section 3767.41 5492

of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H) (1) of that section;

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

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

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

~~(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;~~

~~(c) Third, any remaining proceeds in the order set forth in division (A) of section 5723.18 of the Revised Code.~~

~~(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.~~ 5522
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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 divisions division (B) and ~~(C)~~ of this section.~~ 5524
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Sec. 5721.18. The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a delinquent land ~~or delinquent vacant land~~ tax certificate, or of a master list of delinquent ~~or delinquent vacant~~ tracts, shall institute a foreclosure proceeding under this section in the name of the county treasurer to foreclose the lien of the state, in any court with jurisdiction ~~or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code,~~ unless the taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, or unless a foreclosure ~~or foreclosure and forfeiture~~ action has been or will be instituted under section 323.25, or sections 323.65 to 323.79, ~~or section 5721.14~~ of the Revised Code. If the delinquent land ~~or delinquent vacant land~~ tax certificate or the master list of delinquent ~~or delinquent vacant~~ tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county 5536
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prosecuting attorney may institute a foreclosure proceeding in 5553
the name of the county treasurer, in any court with 5554
jurisdiction, to foreclose the lien of the state against such 5555
minerals or rights to minerals, unless the taxes, assessments, 5556
charges, penalties, and interest are paid prior to the time the 5557
complaint is filed, ~~or unless a foreclosure or foreclosure and~~ 5558
~~forfeiture action has been or will be instituted under section~~ 5559
~~323.25, sections 323.65 to 323.79, or section 5721.14 of the~~ 5560
~~Revised Code.~~ 5561

Nothing in this section or section 5721.03 of the Revised 5562
Code prohibits the prosecuting attorney from instituting a 5563
proceeding under this section before the delinquent tax list ~~or~~ 5564
~~delinquent vacant land tax list~~ that includes the parcel is 5565
published pursuant to division (B) of section 5721.03 of the 5566
Revised Code if the list is not published within the time 5567
prescribed by that division. The prosecuting attorney shall 5568
prosecute the proceeding to final judgment and satisfaction. 5569
Within ten days after obtaining a judgment, the prosecuting 5570
attorney shall notify the treasurer in writing that judgment has 5571
been rendered. If there is a copy of a written delinquent tax 5572
contract attached to the certificate or an asterisk next to an 5573
entry on the master list, or if a copy of a delinquent tax 5574
contract is received from the auditor prior to the commencement 5575
of the proceeding under this section, the prosecuting attorney 5576
shall not institute the proceeding under this section, unless 5577
the prosecuting attorney receives a certification of the 5578
treasurer that the delinquent tax contract has become void. 5579

(A) This division applies to all foreclosure proceedings 5580
not instituted and prosecuted under section 323.25 of the 5581
Revised Code or division (B) or (C) of this section. The 5582
foreclosure proceedings shall be instituted and prosecuted in 5583

the same manner as is provided by law for the foreclosure of 5584
mortgages on land, except that, if service by publication is 5585
necessary, such publication, instead of as provided by the Rules 5586
of Civil Procedure, shall either be made (1) once a week for 5587
three consecutive weeks in a newspaper of general circulation in 5588
the county or (2) once in a newspaper of general circulation in 5589
the county and, beginning one week thereafter, on a web site of 5590
the county or of the court, as selected by the clerk of the 5591
court. Publication on the web site shall continue until one year 5592
after the date a judgment is rendered under section 5721.19 of 5593
the Revised Code with respect to such property. Any notices 5594
published on a web site shall identify the date the notice is 5595
first published on the web site. If proceeding under division 5596
(A) (1) of this section, the second and third publication of the 5597
notice may be abbreviated as authorized under section 7.16 of 5598
the Revised Code. 5599

Service shall be complete, if proceeding under division 5600
(A) (1) of this section, at the expiration of three weeks after 5601
the date of the first publication or, if proceeding under 5602
division (A) (2) of this section, the date that is two weeks 5603
after the clerk causes the notice to be published on the 5604
selected web site. In any proceeding prosecuted under this 5605
section, if the prosecuting attorney determines that service 5606
upon a defendant may be obtained ultimately only by publication, 5607
the prosecuting attorney may cause service to be made 5608
simultaneously by certified mail, return receipt requested, 5609
ordinary mail, and publication. 5610

In any county that has adopted a permanent parcel number 5611
system, the parcel may be described in the notice by parcel 5612
number only, instead of also with a complete legal description, 5613
if the prosecuting attorney determines that the publication of 5614

the complete legal description is not necessary to provide 5615
reasonable notice of the foreclosure proceeding to the 5616
interested parties. If the complete legal description is not 5617
published, the notice shall indicate where the complete legal 5618
description may be obtained. 5619

It is sufficient, having been made a proper party to the 5620
foreclosure proceeding, for the treasurer to allege in the 5621
treasurer's complaint that the certificate or master list has 5622
been duly filed by the auditor, that the amount of money 5623
appearing to be due and unpaid is due and unpaid, and that there 5624
is a lien against the property described in the certificate or 5625
master list, without setting forth in the complaint any other or 5626
special matter relating to the foreclosure proceeding. The 5627
prayer of the complaint shall be that the court ~~or the county-~~ 5628
~~board of revision with jurisdiction pursuant to section 323.66-~~ 5629
~~of the Revised Code~~ issue an order that the property be sold or 5630
conveyed by the sheriff ~~or otherwise be disposed of, and the~~ 5631
~~equity of redemption be extinguished, according to the~~ 5632
~~alternative redemption procedures prescribed in sections 323.65-~~ 5633
~~to 323.79 of the Revised Code, or, if the action is in the~~ 5634
municipal court by the bailiff, in the manner provided in 5635
section 5721.19 of the Revised Code. 5636

In the foreclosure proceeding, the treasurer may join in 5637
one action any number of lots or lands, but the decree shall be 5638
rendered separately, and any proceedings may be severed, in the 5639
discretion of the court ~~or board of revision~~, for the purpose of 5640
trial or appeal, and the court ~~or board of revision~~ shall make 5641
such order for the payment of costs as is considered proper. The 5642
certificate or master list filed by the auditor with the 5643
prosecuting attorney is prima-facie evidence at the trial of the 5644
foreclosure action of the amount and validity of the taxes, 5645

assessments, charges, penalties, and interest appearing due and 5646
unpaid and of their nonpayment. 5647

(B) Foreclosure proceedings constituting an action in rem 5648
may be commenced by the filing of a complaint after the end of 5649
the second year from the date on which the delinquency was first 5650
certified by the auditor. Prior to filing such an action in rem, 5651
the prosecuting attorney shall cause a title search to be 5652
conducted for the purpose of identifying any lienholders or 5653
other persons with interests in the property subject to 5654
foreclosure. Following the title search, the action in rem shall 5655
be instituted by filing in the office of the clerk of a court 5656
with jurisdiction a complaint bearing a caption substantially in 5657
the form set forth in division (A) of section 5721.181 of the 5658
Revised Code. 5659

Any number of parcels may be joined in one action. Each 5660
separate parcel included in a complaint shall be given a serial 5661
number and shall be separately indexed and docketed by the clerk 5662
of the court in a book kept by the clerk for such purpose. A 5663
complaint shall contain the permanent parcel number of each 5664
parcel included in it, the full street address of the parcel 5665
when available, a description of the parcel as set forth in the 5666
certificate or master list, the name and address of the last 5667
known owner of the parcel if they appear on the general tax 5668
list, the name and address of each lienholder and other person 5669
with an interest in the parcel identified in the title search 5670
relating to the parcel that is required by this division, and 5671
the amount of taxes, assessments, charges, penalties, and 5672
interest due and unpaid with respect to the parcel. It is 5673
sufficient for the treasurer to allege in the complaint that the 5674
certificate or master list has been duly filed by the auditor 5675
with respect to each parcel listed, that the amount of money 5676

with respect to each parcel appearing to be due and unpaid is 5677
due and unpaid, and that there is a lien against each parcel, 5678
without setting forth any other or special matters. The prayer 5679
of the complaint shall be that the court issue an order that the 5680
land described in the complaint be sold in the manner provided 5681
in section 5721.19 of the Revised Code. 5682

(1) Within thirty days after the filing of a complaint, 5683
the clerk of the court in which the complaint was filed shall 5684
cause a notice of foreclosure substantially in the form of the 5685
notice set forth in division (B) of section 5721.181 of the 5686
Revised Code to be published either (a) once a week for three 5687
consecutive weeks in a newspaper of general circulation in the 5688
county or (b) once in a newspaper of general circulation in the 5689
county and, beginning one week thereafter, on a web site of the 5690
county or of the court, as selected by the clerk. Publication on 5691
the web site shall continue until one year after the date a 5692
judgment is rendered under section 5721.19 of the Revised Code 5693
with respect to such property. The newspaper shall meet the 5694
requirements of section 7.12 of the Revised Code. Any notice 5695
published on a web site shall identify the date the notice is 5696
first published on that web site. In lieu of the form prescribed 5697
in division (B) of section 5721.181 of the Revised Code, the 5698
second and third publication of the notice, if proceeding under 5699
division (B)(1)(a) of this section, may be abbreviated as 5700
authorized under section 7.16 of the Revised Code. In any county 5701
that has adopted a permanent parcel number system, the parcel 5702
may be described in the notice by parcel number only, instead of 5703
also with a complete legal description, if the prosecuting 5704
attorney determines that the publication of the complete legal 5705
description is not necessary to provide reasonable notice of the 5706
foreclosure proceeding to the interested parties. If the 5707

complete legal description is not published, the notice shall 5708
indicate where the complete legal description may be obtained. 5709

After the final newspaper publication, the publisher shall 5710
file with the clerk of the court an affidavit stating the fact 5711
of the publication and including a copy of the notice of 5712
foreclosure as published. Two weeks after the clerk causes the 5713
notice to be published on the selected web site, if proceeding 5714
under division (B) (1) (b) of this section, the prosecuting 5715
attorney shall file with the clerk an affidavit stating the fact 5716
of the publication and including a copy of the notice of 5717
foreclosure and forfeiture as published. Service of process for 5718
purposes of the action in rem shall be considered as complete on 5719
the date of the third newspaper publication or the date that is 5720
two weeks after the clerk causes the notice to be published on 5721
the selected web site, as applicable. 5722

Within thirty days after the filing of a complaint and 5723
before the date service of process is considered complete under 5724
this division, the clerk of the court also shall cause a copy of 5725
a notice substantially in the form of the notice set forth in 5726
division (C) of section 5721.181 of the Revised Code to be 5727
mailed by certified mail, with postage prepaid, to each person 5728
named in the complaint as being the last known owner of a parcel 5729
included in it, or as being a lienholder or other person with an 5730
interest in a parcel included in it. The notice shall be sent to 5731
the address of each such person, as set forth in the complaint, 5732
and the clerk shall enter the fact of such mailing upon the 5733
appearance docket. If the name and address of the last known 5734
owner of a parcel included in a complaint is not set forth in 5735
it, the auditor shall file an affidavit with the clerk stating 5736
that the name and address of the last known owner does not 5737
appear on the general tax list. 5738

(2) (a) An answer may be filed in an action in rem under 5739
this division by any person owning or claiming any right, title, 5740
or interest in, or lien upon, any parcel described in the 5741
complaint. The answer shall contain the caption and number of 5742
the action and the serial number of the parcel concerned. The 5743
answer shall set forth the nature and amount of interest claimed 5744
in the parcel and any defense or objection to the foreclosure of 5745
the lien of the state for delinquent taxes, assessments, 5746
charges, penalties, and interest as shown in the complaint. The 5747
answer shall be filed in the office of the clerk of the court, 5748
and a copy of the answer shall be served on the prosecuting 5749
attorney, not later than twenty-eight days after the date 5750
service of process is considered complete under division (B) (1) 5751
of this section. If an answer is not filed within such time, a 5752
default judgment may be taken as to any parcel included in a 5753
complaint as to which no answer has been filed. A default 5754
judgment is valid and effective with respect to all persons 5755
owning or claiming any right, title, or interest in, or lien 5756
upon, any such parcel, notwithstanding that one or more of such 5757
persons are minors, incompetents, absentees or nonresidents of 5758
the state, or convicts in confinement. 5759

(b) (i) A receiver appointed pursuant to divisions (C) (2) 5760
and (3) of section 3767.41 of the Revised Code may file an 5761
answer pursuant to division (B) (2) (a) of this section, but is 5762
not required to do so as a condition of receiving proceeds in a 5763
distribution under division (B) (1) of section 5721.17 of the 5764
Revised Code. 5765

(ii) When a receivership under section 3767.41 of the 5766
Revised Code is associated with a parcel, the notice of 5767
foreclosure set forth in division (B) of section 5721.181 of the 5768
Revised Code and the notice set forth in division (C) of that 5769

section shall be modified to reflect the provisions of division 5770
(B) (2) (b) (i) of this section. 5771

(3) At the trial of an action in rem under this division, 5772
the certificate or master list filed by the auditor with the 5773
prosecuting attorney shall be prima-facie evidence of the amount 5774
and validity of the taxes, assessments, charges, penalties, and 5775
interest appearing due and unpaid on the parcel to which the 5776
certificate or master list relates and their nonpayment. If an 5777
answer is properly filed, the court may, in its discretion, and 5778
shall, at the request of the person filing the answer, grant a 5779
severance of the proceedings as to any parcel described in such 5780
answer for purposes of trial or appeal. 5781

(C) In addition to the actions in rem authorized under 5782
division (B) of this section ~~and section 5721.14 of the Revised~~ 5783
~~Code~~, an action in rem may be commenced under this division. An 5784
action commenced under this division shall conform to all of the 5785
requirements of division (B) of this section except as follows: 5786

(1) The prosecuting attorney shall not cause a title 5787
search to be conducted for the purpose of identifying any 5788
lienholders or other persons with interests in the property 5789
subject to foreclosure, except that the prosecuting attorney 5790
shall cause a title search to be conducted to identify any 5791
receiver's lien. 5792

(2) The names and addresses of lienholders and persons 5793
with an interest in the parcel shall not be contained in the 5794
complaint, and notice shall not be mailed to lienholders and 5795
persons with an interest as provided in division (B) (1) of this 5796
section, except that the name and address of a receiver under 5797
section 3767.41 of the Revised Code shall be contained in the 5798
complaint and notice shall be mailed to the receiver. 5799

(3) With respect to the forms applicable to actions 5800
commenced under division (B) of this section and contained in 5801
section 5721.181 of the Revised Code: 5802

(a) The notice of foreclosure prescribed by division (B) 5803
of section 5721.181 of the Revised Code shall be revised to 5804
exclude any reference to the inclusion of the name and address 5805
of each lienholder and other person with an interest in the 5806
parcel identified in a statutorily required title search 5807
relating to the parcel, and to exclude any such names and 5808
addresses from the published notice, except that the revised 5809
notice shall refer to the inclusion of the name and address of a 5810
receiver under section 3767.41 of the Revised Code and the 5811
published notice shall include the receiver's name and address. 5812
The notice of foreclosure also shall include the following in 5813
boldface type: 5814

"If pursuant to the action the parcel is sold, the sale 5815
shall not affect or extinguish any lien or encumbrance with 5816
respect to the parcel other than a receiver's lien and other 5817
than the lien for land taxes, assessments, charges, interest, 5818
and penalties for which the lien is foreclosed and in 5819
satisfaction of which the property is sold. All other liens and 5820
encumbrances with respect to the parcel shall survive the sale." 5821

(b) The notice to the owner, lienholders, and other 5822
persons with an interest in a parcel shall be a notice only to 5823
the owner and to any receiver under section 3767.41 of the 5824
Revised Code, and the last two sentences of the notice shall be 5825
omitted. 5826

(4) As used in this division, a "receiver's lien" means 5827
the lien of a receiver appointed pursuant to divisions (C) (2) 5828
and (3) of section 3767.41 of the Revised Code that is acquired 5829

pursuant to division (H) (2) (b) of that section for any 5830
unreimbursed expenses and other amounts paid in accordance with 5831
division (F) of that section by the receiver and for the fees of 5832
the receiver approved pursuant to division (H) (1) of that 5833
section. 5834

(D) The conveyance by the owner of any parcel against 5835
which a complaint has been filed pursuant to this section at any 5836
time after the date of publication of the parcel on the 5837
delinquent tax list but before the date of a judgment of 5838
foreclosure pursuant to section 5721.19 of the Revised Code 5839
shall not nullify the right of the county to proceed with the 5840
foreclosure. 5841

Sec. 5721.183. (A) In any foreclosure action instituted 5842
pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the 5843
Revised Code in which a county land reutilization corporation, 5844
county, municipality, or township determines that the property 5845
being foreclosed upon is nonproductive land as defined in 5846
section 5722.01 of the Revised Code or abandoned land as defined 5847
in section 323.65 of the Revised Code, a county land 5848
reutilization corporation, county, municipality, or township may 5849
enter in and upon the property, including any buildings or other 5850
structures located on the property, for the purpose of 5851
inspecting the property. The inspection shall be for the 5852
purposes of assessing the property for environmental, health, or 5853
safety purposes, or for the presence of nuisance conditions 5854
under section 505.86, 505.87, 715.26, 715.261, or 3767.05 of the 5855
Revised Code. Such entry into the property may be made by 5856
employees or designated agents of the county land reutilization 5857
corporation, county, municipality, or township, and does not 5858
require a search warrant from any court. 5859

(B) (1) Prior to entering the property pursuant to division 5860
(A) of this section, a county land reutilization corporation, 5861
county, municipality, or township shall file a notice with the 5862
court or board of revision in which the action is pending 5863
indicating it has determined that the property is nonproductive 5864
land or abandoned land and that it intends to inspect the 5865
property. A county land reutilization corporation, county, 5866
municipality, or township that files a notice under this 5867
division is not required to intervene in the action to which the 5868
notice relates but shall file the notice in the same manner as 5869
would a party to the action. Upon filing the notice, the county 5870
land reutilization corporation, county, municipality, or 5871
township shall serve a copy of the notice upon all parties, 5872
except any party deemed to be in default under division (D) of 5873
section 323.69 of the Revised Code. 5874

(2) Upon the filing and service of such notice under 5875
division (B) (1) of this section, entry into or upon the property 5876
shall be permitted until any of the following: 5877

(a) The foreclosure action is dismissed. 5878

(b) One or more owners of title of record appear in the 5879
foreclosure action and show by clear and convincing evidence 5880
that the property is occupied. 5881

(c) Any date provided by the court or board of revision; 5882

(d) Journalization of an adjudication of foreclosure. 5883

(3) All inspections shall occur only on weekdays between 5884
the hours of eight a.m. and five p.m. 5885

(C) Upon completion of an inspection authorized under this 5886
section, a county land reutilization corporation, county, 5887
municipality, or township shall secure the property at such 5888

locations as where access was procured, and shall do so in a 5889
manner substantially equal to or greater than how the property 5890
was secured at the time of entry. 5891

(D) An inspection by a county land reutilization 5892
corporation, county, municipality, or township in compliance 5893
with this section shall not constitute the exercise of dominion 5894
or control, or the right thereof by the corporation, county, 5895
municipality, or township. 5896

(E) (1) A county land reutilization corporation, county, 5897
municipality, or township that performs an inspection under this 5898
section shall be immune under Chapter 2744. of the Revised Code 5899
from liability in damages in a civil action for injury, death, 5900
or loss to person or property allegedly caused by any act or 5901
omission of the county land reutilization corporation, county, 5902
municipality, or township or an employee or agent of the county 5903
land reutilization, county, municipality, or township in 5904
connection with the inspection. 5905

(2) A county land reutilization corporation, county, 5906
municipality, or township or an employee or agent of the county 5907
land reutilization, county, municipality, or township that 5908
performs an inspection under this section shall not be liable 5909
for any cause of action under the Revised Code or common law for 5910
criminal or civil trespass, construction eviction, unlawful 5911
entry, or conversion in connection with the inspection. 5912

Sec. 5721.19. (A) In its judgment of foreclosure rendered 5913
with respect to actions filed pursuant to section 5721.18 of the 5914
Revised Code, the court ~~or the county board of revision with~~ 5915
~~jurisdiction pursuant to section 323.66 of the Revised Code~~ 5916
shall enter a finding with respect to each parcel of the amount 5917
of the taxes, assessments, charges, penalties, and interest, and 5918

the costs incurred in the foreclosure proceeding instituted 5919
against it, that are due and unpaid. The court ~~or the county~~ 5920
~~board of revision~~ shall order such premises to be transferred 5921
pursuant to division (I) of this section or section 323.78 of 5922
the Revised Code or may order each parcel to be sold, without 5923
appraisal, for not less than either of the following: 5924

(1) The ~~fair market~~ appraised value of the parcel for 5925
taxation purposes, as determined by the county auditor, plus the 5926
costs incurred in the foreclosure proceeding; 5927

(2) The total amount of the finding entered by the court- 5928
~~or the county board of revision~~, including all taxes, 5929
assessments, charges, penalties, and interest payable subsequent 5930
to the delivery to the county prosecuting attorney of the 5931
delinquent land tax certificate or master list of delinquent 5932
tracts and prior to the transfer of the deed of the parcel to 5933
the purchaser following confirmation of sale, plus the costs 5934
incurred in the foreclosure proceeding. For purposes of 5935
determining such amount, the county treasurer may estimate the 5936
amount of taxes, assessments, interest, penalties, and costs 5937
that will be payable at the time the deed of the property is 5938
transferred to the purchaser. 5939

Notwithstanding the minimum sales price provisions of 5940
divisions (A) (1) and (2) of this section to the contrary, a 5941
parcel sold pursuant to this section shall not be sold for less 5942
than the amount described in division (A) (2) of this section if 5943
the highest bidder is the owner of record of the parcel 5944
immediately prior to the judgment of foreclosure or a member of 5945
the following class of parties connected to that owner: a member 5946
of that owner's immediate family, a person with a power of 5947
attorney appointed by that owner who subsequently transfers the 5948

parcel to the owner, a sole proprietorship owned by that owner 5949
or a member of that owner's immediate family, or a partnership, 5950
trust, business trust, corporation, or association in which the 5951
owner or a member of the owner's immediate family owns or 5952
controls directly or indirectly more than fifty per cent. If a 5953
parcel sells for less than the amount described in division (A) 5954
(2) of this section, the officer conducting the sale shall 5955
require the buyer to complete an affidavit stating that the 5956
buyer is not the owner of record immediately prior to the 5957
judgment of foreclosure or a member of the specified class of 5958
parties connected to that owner, and the affidavit shall become 5959
part of the court records of the proceeding. If the county 5960
auditor discovers within three years after the date of the sale 5961
that a parcel was sold to that owner or a member of the 5962
specified class of parties connected to that owner for a price 5963
less than the amount so described, and if the parcel is still 5964
owned by that owner or a member of the specified class of 5965
parties connected to that owner, the auditor within thirty days 5966
after such discovery shall add the difference between that 5967
amount and the sale price to the amount of taxes that then stand 5968
charged against the parcel and is payable at the next succeeding 5969
date for payment of real property taxes. As used in this 5970
paragraph, "immediate family" means a spouse who resides in the 5971
same household and children. 5972

(B) Each parcel affected by the court's finding and order 5973
of sale shall be separately sold, unless the court orders any of 5974
such parcels to be sold together. 5975

Each parcel shall be advertised and sold by the officer to 5976
whom the order of sale is directed in the manner provided by law 5977
for the sale of real property on execution. The advertisement 5978
for sale of each parcel shall be published once a week for three 5979

consecutive weeks and, if a second sale may be required, shall 5980
include the date on which ~~a~~the second sale will be conducted if 5981
no bid is accepted at the first sale. Any number of parcels may 5982
be included in one advertisement. 5983

The notice of the advertisement shall be substantially in 5984
the form of the notice set forth in section 5721.191 of the 5985
Revised Code. In any county that has adopted a permanent parcel 5986
number system, the parcel may be described in the notice by 5987
parcel number only, instead of also with a complete legal 5988
description, if the prosecuting attorney determines that the 5989
publication of the complete legal description is not necessary 5990
to provide reasonable notice of the foreclosure sale to 5991
potential bidders. If the complete legal description is not 5992
published, the notice shall indicate where the complete legal 5993
description may be obtained. 5994

(C) (1) Whenever the officer charged to conduct the sale 5995
offers any parcel for sale the officer first shall read aloud a 5996
complete legal description of the parcel, or in the alternative, 5997
may read aloud only a summary description, including the 5998
complete street address of the parcel, if any, and a parcel 5999
number if the county has adopted a permanent parcel number 6000
system and if the advertising notice prepared pursuant to this 6001
section includes a complete legal description or indicates where 6002
the complete legal description may be obtained. Whenever the 6003
officer charged to conduct the sale offers any parcel for sale 6004
and no bids are made equal to the lesser of the amounts 6005
described in divisions (A) (1) and (2) of this section and a 6006
second sale is required by law, the officer shall adjourn the 6007
sale of the parcel to the second date that was specified in the 6008
advertisement of sale. The second date shall be not less than 6009
two weeks or more than six weeks from the day on which the 6010

parcel was first offered for sale. The second sale shall be held 6011
at the same place and commence at the same time as set forth in 6012
the advertisement of sale. The officer shall offer any parcel 6013
not sold at the first sale. Upon the conclusion of any sale, or 6014
if any parcel remains unsold after being offered at two sales or 6015
one sale in the case of abandoned land as defined in section 6016
323.65 of the Revised Code or nonproductive land as defined in 6017
section 5722.01 of the Revised Code, the officer conducting the 6018
sale shall report the results to the court. 6019

(2) (a) If a parcel remains unsold after being offered at 6020
two sales, or one sale in the case of abandoned lands ~~foreclosed~~ 6021
~~under sections 323.65 to 323.79 of the Revised Code~~ as defined 6022
in section 323.65 of the Revised Code or nonproductive lands as 6023
defined in section 5722.01 of the Revised Code, or if a parcel 6024
sells at any sale but the amount of the price is less than the 6025
costs incurred in the proceeding instituted against the parcel 6026
under section 5721.18 of the Revised Code, then the clerk of the 6027
court shall certify to the county auditor the amount of those 6028
costs that remains unpaid. At the next semiannual apportionment 6029
of real property taxes that occurs following any such 6030
certification, the auditor shall reduce the real property taxes 6031
that the auditor otherwise would distribute to each taxing 6032
district. In making the reductions, the auditor shall subtract 6033
from the otherwise distributable real property taxes to a taxing 6034
district an amount that shall be determined by multiplying the 6035
certified costs by a fraction the numerator of which shall be 6036
the amount of the taxes, assessments, charges, penalties, and 6037
interest on the parcel owed to that taxing district at the time 6038
the parcel first was offered for sale pursuant to this section, 6039
and the denominator of which shall be the total of the taxes, 6040
assessments, charges, penalties, and interest on the parcel owed 6041

to all the taxing districts at that time. The auditor promptly 6042
shall pay to the clerk of the court the amounts of the 6043
reductions. 6044

(b) If reductions occur pursuant to division (C) (2) (a) of 6045
this section, and if at a subsequent time a parcel is sold at a 6046
~~foreclosure sale or a~~ forfeiture sale pursuant to Chapter 5723. 6047
of the Revised Code, then, notwithstanding other provisions of 6048
the Revised Code, except section 5721.17 of the Revised Code, 6049
governing the distribution of the proceeds of a foreclosure or 6050
forfeiture sale, the proceeds first shall be distributed to 6051
reimburse the taxing districts subjected to reductions in their 6052
otherwise distributable real property taxes. The distributions 6053
shall be based on the same proportions used for purposes of 6054
division (C) (2) (a) of this section. 6055

(3) ~~The court, in its discretion, may order any~~ Any parcel 6056
not sold pursuant to the original order of sale ~~to be advertised~~ 6057
~~and offered for sale at a subsequent foreclosure sale. For such~~ 6058
~~purpose, the court may direct the parcel to be appraised and fix~~ 6059
~~a minimum price for which it may be sold shall be forfeited to~~ 6060
the state pursuant to Chapter 5723. of the Revised Code. 6061

(D) Except as otherwise provided in division (B) ~~(1)~~ of 6062
section 5721.17 of the Revised Code, upon the confirmation of a 6063
sale, the proceeds of the sale shall be applied as follows: 6064

(1) The costs incurred in any proceeding filed against the 6065
parcel pursuant to section 5721.18 of the Revised Code shall be 6066
paid first. 6067

(2) Following the payment required by division (D) (1) of 6068
this section, the part of the proceeds that is equal to five per 6069
cent of the taxes and assessments due shall be deposited in 6070

equal shares into each of the delinquent tax and assessment 6071
collection funds created pursuant to section 321.261 of the 6072
Revised Code. If a county land reutilization corporation is 6073
operating in the county, the board of county commissioners, by 6074
resolution, may provide that an additional amount, not to exceed 6075
five per cent of such taxes and assessments, shall be credited 6076
to the county land reutilization corporation fund created by 6077
section 321.263 of the Revised Code to pay for the corporation's 6078
expenses. If such a resolution is in effect, the percentage of 6079
such taxes and assessments so provided shall be credited to that 6080
fund. 6081

(3) Following the payment required by division (D) (2) of 6082
this section, the amount found due for taxes, assessments, 6083
charges, penalties, and interest shall be paid, including all 6084
taxes, assessments, charges, penalties, and interest payable 6085
subsequent to the delivery to the county prosecuting attorney of 6086
the delinquent land tax certificate or master list of delinquent 6087
tracts and prior to the transfer of the deed of the parcel to 6088
the purchaser following confirmation of sale. If the proceeds 6089
available for distribution pursuant to division (D) (3) of this 6090
section are sufficient to pay the entire amount of those taxes, 6091
assessments, charges, penalties, and interest, the portion of 6092
the proceeds representing taxes, interest, and penalties shall 6093
be paid to each claimant in proportion to the amount of taxes 6094
levied by the claimant in the preceding tax year, and the amount 6095
representing assessments and other charges shall be paid to each 6096
claimant in the order in which they became due. If the proceeds 6097
are not sufficient to pay that entire amount, the proportion of 6098
the proceeds representing taxes, penalties, and interest shall 6099
be paid to each claimant in the same proportion that the amount 6100
of taxes levied by the claimant against the parcel in the 6101

preceding tax year bears to the taxes levied by all such 6102
claimants against the parcel in the preceding tax year, and the 6103
proportion of the proceeds representing items of assessments and 6104
other charges shall be credited to those items in the order in 6105
which they became due. 6106

(E) If the proceeds from the sale of a parcel are 6107
insufficient to pay in full the amount of the taxes, 6108
assessments, charges, penalties, and interest which are due and 6109
unpaid; the costs incurred in the foreclosure proceeding 6110
instituted against it which are due and unpaid; and, if division 6111
(B)~~(1)~~ of section 5721.17 of the Revised Code is applicable, any 6112
notes issued by a receiver pursuant to division (F) of section 6113
3767.41 of the Revised Code and any receiver's lien as defined 6114
in division (C)(4) of section 5721.18 of the Revised Code, the 6115
court, pursuant to section 5721.192 of the Revised Code, may 6116
enter a deficiency judgment against the owner of record of the 6117
parcel for the unpaid amount. If that owner of record is a 6118
corporation, the court may enter the deficiency judgment against 6119
the stockholder holding a majority of that corporation's stock. 6120

If after distribution of proceeds from the sale of the 6121
parcel under division (D) of this section the amount of proceeds 6122
to be applied to pay the taxes, assessments, charges, penalties, 6123
interest, and costs is insufficient to pay them in full, and the 6124
court does not enter a deficiency judgment against the owner of 6125
record pursuant to this division, the taxes, assessments, 6126
charges, penalties, interest, and costs shall be deemed 6127
satisfied. 6128

(F) (1) Upon confirmation of a sale, a spouse of the party 6129
charged with the delinquent taxes or assessments shall thereby 6130
be barred of the right of dower in the property sold, though 6131

such spouse was not a party to the action. No statute of 6132
limitations shall apply to such action. When the land or lots 6133
stand charged on the tax duplicate as certified delinquent, it 6134
is not necessary to make the state a party to the foreclosure 6135
proceeding, but the state shall be deemed a party to such action 6136
through and be represented by the county treasurer. 6137

(2) Except as otherwise provided in divisions (F) (3) and 6138
(G) of this section, unless such land or lots were previously 6139
redeemed pursuant to section 5721.25 of the Revised Code, upon 6140
the filing of the entry of confirmation of any sale or the 6141
expiration of the alternative redemption period as defined in 6142
section 323.65 of the Revised Code, if applicable, the title to 6143
such land or lots shall be incontestable in the purchaser and 6144
shall be free and clear of all liens and encumbrances, except a 6145
federal tax lien notice of which is properly filed in accordance 6146
with section 317.09 of the Revised Code prior to the date that a 6147
foreclosure proceeding is instituted pursuant to division (B) of 6148
section 5721.18 of the Revised Code and the easements and 6149
covenants of record running with the land or lots that were 6150
created prior to the time the taxes or assessments, for the 6151
nonpayment of which the land or lots are sold at foreclosure, 6152
became due and payable. 6153

(3) When proceedings for foreclosure are instituted under 6154
division (C) of section 5721.18 of the Revised Code, unless the 6155
land or lots were previously redeemed pursuant to section 6156
5721.25 of the Revised Code or before the expiration of the 6157
alternative redemption period, upon the filing of the entry of 6158
confirmation of sale or after the expiration of the alternative 6159
redemption period, as may apply to the case, the title to such 6160
land or lots shall be incontestable in the purchaser and shall 6161
be free of any receiver's lien as defined in division (C) (4) of 6162

section 5721.18 of the Revised Code and, except as otherwise 6163
provided in division (G) of this section, the liens for land 6164
taxes, assessments, charges, interest, and penalties for which 6165
the lien was foreclosed and in satisfaction of which the 6166
property was sold. All other liens and encumbrances with respect 6167
to the land or lots shall survive the sale. 6168

(4) The title shall not be invalid because of any 6169
irregularity, informality, or omission of any proceedings under 6170
this chapter, or in any processes of taxation, if such 6171
irregularity, informality, or omission does not abrogate the 6172
provision for notice to holders of title, lien, or mortgage to, 6173
or other interests in, such foreclosed lands or lots, as 6174
prescribed in this chapter. 6175

(G) If a parcel is sold under this section for the amount 6176
described in division (A) (2) of this section, and the county 6177
treasurer's estimate exceeds the amount of taxes, assessments, 6178
interest, penalties, and costs actually payable when the deed is 6179
transferred to the purchaser, the officer who conducted the sale 6180
shall refund to the purchaser the difference between the 6181
estimate and the amount actually payable. If the amount of 6182
taxes, assessments, interest, penalties, and costs actually 6183
payable when the deed is transferred to the purchaser exceeds 6184
the county treasurer's estimate, the officer shall certify the 6185
amount of the excess to the treasurer, who shall enter that 6186
amount on the real and public utility property tax duplicate 6187
opposite the property; the amount of the excess shall be payable 6188
at the next succeeding date prescribed for payment of taxes in 6189
section 323.12 of the Revised Code. 6190

(H) If a parcel is sold or transferred under this section 6191
or ~~sections~~ section 323.28 and or 323.65 to 323.79 of the 6192

Revised Code, the officer who conducted the sale or made the 6193
transfer of the property shall collect the recording fee and any 6194
associated costs to cover the recording from the purchaser or 6195
transferee at the time of the sale or transfer and, following 6196
confirmation of the sale or transfer, shall execute and record 6197
the deed conveying title to the parcel to the purchaser or 6198
transferee. For purposes of recording such deed, by placement of 6199
a bid or making a statement of interest by any party ultimately 6200
awarded the parcel, that purchaser or transferee thereby 6201
appoints the officer who makes the sale or is charged with 6202
executing and delivering the deed as agent for the purchaser or 6203
transferee for the sole purpose of accepting delivery of the 6204
deed. For such purposes, the confirmation of any such sale or 6205
order to transfer the parcel without appraisal or sale shall be 6206
deemed delivered upon the confirmation of such sale or transfer. 6207

~~(I)~~ (I) (1) Notwithstanding section 5722.03 of the Revised 6208
Code, and subject to section 5721.193 of the Revised Code, if 6209
the complaint alleges that the property is ~~delinquent vacant~~ 6210
~~land as defined in section 5721.01 of the Revised Code,~~ 6211
abandoned ~~lands~~ land as defined in section 323.65 of the Revised 6212
Code, ~~or lands described in division (F) of nonproductive land~~ 6213
as defined in section 5722.01 of the Revised Code, and if an 6214
electing subdivision indicates its desires to acquire the parcel 6215
by way of an affidavit filed in the case prior to adjudication 6216
of foreclosure, and the value of the taxes, assessments, 6217
penalties, interest, and all other charges and costs of the 6218
action exceed the auditor's ~~fair market~~ appraised value of the 6219
parcel for taxation purposes, then the court or board of 6220
revision having jurisdiction over the matter on motion of the 6221
plaintiff, or on the court's or board's own motion, shall, upon 6222
any adjudication of foreclosure, order, without appraisal and 6223

without sale, the fee simple title of the property to be 6224
transferred to and vested in an electing subdivision as defined 6225
in ~~division (A) of section 5722.01 of the Revised Code. For~~ 6226
~~purposes of determining whether the taxes, assessments,~~ 6227
~~penalties, interest, and all other charges and costs of the~~ 6228
~~action exceed the actual fair market value of the parcel, the~~ 6229
~~auditor's most current valuation shall be rebuttably presumed to~~ 6230
~~be, and constitute prima facie evidence of, the fair market~~ 6231
~~value of the parcel. In such case, the~~ 6232

(2) The filing for journalization of a decree of 6233
foreclosure ordering that direct transfer without appraisal or 6234
sale shall constitute confirmation of the transfer and thereby 6235
terminate any further statutory or common law right of 6236
redemption. 6237

(3) Upon the journalization of a decree of foreclosure 6238
ordering direct transfer without appraisal and sale pursuant to 6239
division (I)(1) of this section, the sheriff shall execute and 6240
record a deed transferring the property to the electing 6241
subdivision named in the order, subject to division (H) of this 6242
section. Once the deed is recorded, title to the property is 6243
incontestable in the electing subdivision and free and clear of 6244
all liens for taxes, penalties, interest, charges, assessments, 6245
and all other liens and encumbrances, except for easements and 6246
covenants of record running with the land and created prior to 6247
the time at which the taxes or assessments, for the nonpayment 6248
of which the abandoned land or nonproductive land was 6249
transferred to the electing subdivision, became due and payable. 6250

Sec. 5721.192. (A) If the proceeds from a sale of a parcel 6251
under section 5721.19 or 5723.06 of the Revised Code are 6252
insufficient to pay in full the amount of the taxes, 6253

assessments, charges, penalties, and interest which are due and 6254
unpaid; the costs incurred in the foreclosure proceeding, ~~the~~ 6255
~~foreclosure and forfeiture proceeding,~~ or both foreclosure and 6256
forfeiture proceedings which are due and unpaid; and, if 6257
division (B) ~~(1) or (2)~~ of section 5721.17 of the Revised Code is 6258
applicable, any notes issued by a receiver pursuant to division 6259
(F) of section 3767.41 of the Revised Code and any receiver's 6260
lien as defined in division (C) (4) of section 5721.18 of the 6261
Revised Code, the court may enter a deficiency judgment for the 6262
unpaid amount as authorized by sections 5721.17, 5721.19, 6263
5723.05, and 5723.18 of the Revised Code, in accordance with 6264
this section. 6265

(B) Before entering the deficiency judgment, the court 6266
shall notify the board of revision of the county in which the 6267
parcel is located, of its intention to enter the judgment, and 6268
request the board to make a recommendation with respect to 6269
whether the judgment should be entered and to specify the 6270
reasons why it should or should not be entered. The notification 6271
shall list, and shall require the board to consider in making 6272
its recommendation, the factors that the court is required to 6273
consider under divisions (C) (1) to (3) of this section, but, in 6274
making its recommendation, the board also may consider other 6275
relevant factors. Additionally, if a corporate owner of record 6276
of foreclosed lands or a corporate last owner of record of 6277
forfeited lands is involved, the court shall specify in its 6278
notification whether the judgment is proposed to be made against 6279
the corporation or the majority stockholder of the corporation. 6280
To assist the board in making its recommendation, the board may 6281
invite the person against whom the judgment would be entered to 6282
appear before it. The board shall make a recommendation to the 6283
court within thirty days from the date that the court notified 6284

it under this division. 6285

(C) In determining whether to enter the deficiency 6286
judgment, the court shall consider all relevant factors, 6287
including, but not limited to, the following: 6288

(1) Whether the owner of record or, in the case of 6289
forfeited lands, the last owner of record, appears to have owned 6290
the parcel only for speculative purposes, and had the means to 6291
pay, but purposely did not pay, the taxes, assessments, charges, 6292
penalties, and interest due; 6293

(2) Whether the owner of record or, in the case of 6294
forfeited lands, the last owner of record purposely failed to 6295
pay the delinquent taxes, assessments, charges, penalties, and 6296
interest, ~~although he~~ despite having had the means to do so; 6297

(3) Whether there are other circumstances that would make 6298
it inequitable to enter the deficiency judgment. 6299

(D) At least thirty days from the date of any notification 6300
to the board of revision under division (B) of this section, and 6301
if the court proposes to enter a deficiency judgment, the clerk 6302
of the court shall notify the person against whom the judgment 6303
is proposed to be entered, by ordinary mail, of the proposed 6304
entry of the judgment and its amount. The notification shall 6305
state that the person against whom the judgment is proposed to 6306
be entered may file, within ten days from the date the notice is 6307
mailed, a motion with the court protesting the proposed entry of 6308
the judgment and requesting an opportunity to appear and show 6309
cause why the judgment should not be entered. The notification 6310
also shall state that, if such a motion is not filed within the 6311
ten-day period, the judgment shall be entered and shall be 6312
considered to be a final judgment. If the proposed judgment 6313

would be entered against the majority stockholder of a 6314
corporation, the notification shall be sent to ~~him~~ the majority 6315
stockholder at the address of the principal office of the 6316
corporation. 6317

(E) Proceeds paid pursuant to the entry and satisfaction 6318
of a deficiency judgment shall be distributed as if they had 6319
been received as a part of the proceeds from the sale of the 6320
parcel under section 5721.19 or 5723.06 of the Revised Code to 6321
satisfy the amount of the taxes, assessments, charges, 6322
penalties, and interest which are due and unpaid; the costs 6323
incurred in the associated proceeding or proceedings which were 6324
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 6325
5721.17 of the Revised Code is applicable, any notes issued by a 6326
receiver pursuant to division (F) of section 3767.41 of the 6327
Revised Code and any receiver's lien as defined in division (C) 6328
(4) of section 5721.18 of the Revised Code. 6329

Sec. 5721.193. (A) Notwithstanding a county treasurer's 6330
invocation of the alternative redemption period pursuant to 6331
section 323.78 of the Revised Code, and notwithstanding any 6332
contrary provisions of that section or section 323.28, 323.65, 6333
323.73, or 5721.19 of the Revised Code, real property subject to 6334
foreclosure proceedings under section 323.28, sections 323.65 to 6335
323.79, or section 5721.18 of the Revised Code shall be offered 6336
for sale at public auction if all of the following conditions 6337
are met: 6338

(1) The owner of record of the property or party 6339
possessing an interest of record in the property files a plain 6340
statement with the court or board of revision requesting a 6341
public auction of the property. 6342

(2) The statement is filed with the court or board of 6343

revision at or before the final hearing. 6344

(3) The statement meets all of the following requirements: 6345

(a) It identifies the property by parcel number or common address. 6346
6347

(b) It is signed by the party filing the statement or the party's counsel. 6348
6349

(c) It states the party's interest of record in the property. 6350
6351

(4) The party filing the statement serves all parties to the proceeding except those in default of answer. If the party filing the statement is a pro se individual, the party shall be exempt from this service requirement. 6352
6353
6354
6355

(B) If a statement is duly filed in accordance with division (A) of this section, no person shall have the right to contest the requested public auction of the property. 6356
6357
6358

(C) Real property offered for sale at public auction in accordance with division (A) 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. 6359
6360
6361
6362

(D) If no statement is filed in accordance with division (A) of this section, it is prima facie evidence and a rebuttable presumption that the actual fair market value of the property is less than the amount of delinquent taxes and costs owed to the county treasurer as set forth in the decree of foreclosure. 6363
6364
6365
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6367

Sec. 5721.20. Except in cases where the property is 6368
transferred without sale to a municipal corporation, township, 6369
county, community development organization, or county land 6370
reutilization corporation pursuant to the alternative redemption 6371

period procedures contained in section 323.78 of the Revised Code, any residue of moneys from the sale or foreclosure of lands under sections 323.25 to 323.28, 323.65 to 323.79, or 5721.01 to 5721.28 of the Revised Code remaining to the owner on the order of distribution, and unclaimed by such owner within sixty days from its receipt, shall be paid into the county treasury and shall be charged separately to the county treasurer by the county auditor, in the name of the supposed owner. The treasurer shall retain such excess in the treasury for the proper owner of such lands upon which the foreclosure was had, and upon demand by such owner, within ~~three~~ two years from the date of receipt, shall pay such excess to the owner. If the owner does not demand payment of the excess within ~~three~~ two years, then the excess shall be forfeited to the delinquent tax and assessment collection fund created under section ~~323.261~~ 321.261 of the Revised Code, or in counties that have established a county land reutilization corporation fund under section ~~323.263~~ 321.263 of the Revised Code, to the county land reutilization corporation fund.

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

After a foreclosure proceeding has been instituted under Chapter 323. or this chapter of the Revised Code with respect to delinquent land, but before the filing of an entry of

confirmation of sale pursuant to the proceeding or before the 6403
expiration of the alternative redemption period as may apply 6404
under section 323.78 of the Revised Code, any person entitled to 6405
redeem the land may do so by tendering to the county treasurer 6406
an amount sufficient, as determined by the court, to pay the 6407
taxes, assessments, penalties, interest, and charges then due 6408
and unpaid, and the costs incurred in any proceeding instituted 6409
against such land under Chapter 323. or this chapter of the 6410
Revised Code, and by demonstrating that the property is in 6411
compliance with all applicable zoning regulations, land use 6412
restrictions, and building, health, and safety codes. 6413

In addition, ~~after a~~ at any time prior to an adjudication 6414
of foreclosure proceeding has been instituted, but before the 6415
filing of an entry of confirmation of sale pursuant to the 6416
proceeding or before the expiration of the alternative 6417
redemption period as may apply under section 323.78 of the 6418
Revised Code, any person entitled to redeem the land, pursuant 6419
to division (A) (1) of section 323.31 of the Revised Code who has 6420
not previously defaulted on a delinquent tax contract under 6421
section 323.31 of the Revised Code with respect to that 6422
delinquent land may enter into a delinquent tax contract with 6423
the county treasurer for the payment of the taxes, assessments, 6424
penalties, interest, and charges found to be due and unpaid on 6425
such land, together with the costs incurred in the proceeding as 6426
determined by the court or board of revision, upon demonstrating 6427
that the property is in compliance with all applicable zoning 6428
regulations, land use restrictions, and building, health, and 6429
safety codes. The execution of a delinquent tax contract shall 6430
not stop the prosecution of a proceeding to judgment. The 6431
delinquent tax contract shall be paid as prescribed by section 6432
323.31 of the Revised Code over a period not to exceed five 6433

years after the date of the first payment made under the 6434
contract. The delinquent tax contract may be terminated if the 6435
court or board of revision determines that the property is not 6436
in compliance with all applicable zoning regulations, land use 6437
restrictions, and building, health, and safety codes during the 6438
term of the contract. The court or board of revision shall 6439
retain jurisdiction over the delinquent land until the total 6440
amount set forth in the delinquent tax contract is paid, 6441
notwithstanding any conveyance of the land to another owner 6442
during the period that the delinquent tax contract is 6443
outstanding. 6444

If any payment under a delinquent tax contract is not paid 6445
when due, or if the contract is terminated because the property 6446
is not in compliance with all applicable zoning regulations, 6447
land use restrictions, and building, health, and safety codes, 6448
the county treasurer shall, at the time the payment is due and 6449
unpaid or the contract is terminated, advise the court or board 6450
of revision rendering the judgment of foreclosure, and the court 6451
or board of revision shall order such land sold for the amount 6452
of taxes, assessments, penalties, interest, and charges then due 6453
and owing on such land in the manner provided in section 5721.19 6454
of the Revised Code, or disposed of as otherwise applicable 6455
under sections 323.65 to 323.79 of the Revised Code, without 6456
appraisal or sale. 6457

Upon the receipt of each payment pursuant to any 6458
delinquent tax contract, the county treasurer shall enter the 6459
amount of such payment on the tax duplicate, and, upon request, 6460
shall give a receipt for the amount paid to the person paying 6461
it. The receipt shall be in the form prescribed by the tax 6462
commissioner. 6463

Except as otherwise provided in this section, the portion 6464
of the amount tendered under this section representing taxes, 6465
and penalties and interest thereon, shall be apportioned among 6466
the several taxing districts in the same proportion that the 6467
amount of taxes levied by each district against the delinquent 6468
property in the preceding tax year bears to the taxes levied by 6469
all such districts against the property in the preceding tax 6470
year. The portion of the payment representing assessments and 6471
other charges shall be credited to those items in the order in 6472
which they became due. To the extent that the county treasurer, 6473
under section 321.341 of the Revised Code, had made advance 6474
payments to the several taxing districts, from sources other 6475
than the later collection of such taxes, of the current year 6476
unpaid taxes or current year delinquent taxes during the year 6477
when such taxes were levied for collection, such taxes, together 6478
with the penalties and interest charged on such taxes during 6479
such year, shall, upon collection, not be apportioned among the 6480
several taxing districts, but shall be retained by the county 6481
treasurer and applied in accordance with section 321.341 of the 6482
Revised Code. 6483

Sec. 5721.26. When joint tenants pursuant to a joint 6484
tenancy created prior to April 4, 1985, tenants with a right of 6485
survivorship, tenants in common, or coparceners have a property 6486
right in lands or town lots, or parts of lots described in any 6487
delinquent land tax certificate ~~or delinquent vacant land tax~~ 6488
~~certificate,~~ and a person having such right in that property 6489
fails to join in the redemption of such delinquent land tax or 6490
for any cause cannot be joined in any such redemption, the 6491
county auditor may entertain the application of so many of such 6492
persons as join in the application, and may make a certificate 6493
releasing such portion of the land or lot as the person making 6494

such application is entitled to in severalty upon partition, 6495
upon payment of the amount due under such delinquent land tax 6496
certificate ~~or delinquent vacant land tax certificate~~, as is 6497
covered by the applicant's portion of the land described in such 6498
certificate. 6499

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of 6500
the Revised Code: 6501

(A) "Tax certificate," "certificate," or "duplicate 6502
certificate" means a document that may be issued as a physical 6503
certificate, in book-entry form, or through an electronic 6504
medium, at the discretion of the county treasurer. Such document 6505
shall contain the information required by section 5721.31 of the 6506
Revised Code and shall be prepared, transferred, or redeemed in 6507
the manner prescribed by sections 5721.30 to 5721.43 of the 6508
Revised Code. As used in those sections, "tax certificate," 6509
"certificate," and "duplicate certificate" do not refer to the 6510
delinquent land tax certificate ~~or the delinquent vacant land-~~ 6511
~~tax certificate~~ issued under section 5721.13 of the Revised 6512
Code. 6513

(B) "Certificate parcel" means the parcel of delinquent 6514
land that is the subject of and is described in a tax 6515
certificate. 6516

(C) "Certificate holder" means a person, including a 6517
county land reutilization corporation, that purchases or 6518
otherwise acquires a tax certificate under section 5721.32, 6519
5721.33, or 5721.42 of the Revised Code, or a person to whom a 6520
tax certificate has been transferred pursuant to section 5721.36 6521
of the Revised Code. 6522

(D) "Certificate purchase price" means, with respect to 6523

the sale of tax certificates under sections 5721.32, 5721.33, 6524
and 5721.42 of the Revised Code, the amount equal to delinquent 6525
taxes charged against a certificate parcel at the time the tax 6526
certificate respecting that parcel is sold or transferred, not 6527
including any delinquent taxes the lien for which has been 6528
conveyed to a certificate holder through a prior sale of a tax 6529
certificate respecting that parcel. Payment of the certificate 6530
purchase price in a sale under section 5721.33 of the Revised 6531
Code may be made wholly in cash or partially in cash and 6532
partially by noncash consideration acceptable to the county 6533
treasurer from the purchaser, and, in the case of a county land 6534
reutilization corporation, with notes. In the event that any 6535
such noncash consideration is delivered to pay a portion of the 6536
certificate purchase price, such noncash consideration may be 6537
subordinate to the rights of the holders of other obligations 6538
whose proceeds paid the cash portion of the certificate purchase 6539
price. 6540

"Certificate purchase price" also includes the amount of 6541
the fee charged by the county treasurer to the purchaser of the 6542
certificate under division (H) of section 5721.32 of the Revised 6543
Code. 6544

(E) (1) With respect to a sale of tax certificates under 6545
section 5721.32 of the Revised Code, and except as provided in 6546
division (E) (2) of this section, "certificate redemption price" 6547
means the certificate purchase price plus the greater of the 6548
following: 6549

(a) Simple interest, at the certificate rate of interest, 6550
accruing during the certificate interest period on the 6551
certificate purchase price, calculated in accordance with 6552
section 5721.41 of the Revised Code; 6553

(b) Six per cent of the certificate purchase price.	6554
(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.	6555 6556 6557 6558 6559
(F) With respect to a sale or transfer of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:	6560 6561 6562 6563
(1) The certificate purchase price;	6564
(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;	6565 6566 6567 6568 6569
(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;	6570 6571 6572
(4) Any other fees charged by any county office in connection with the recording of tax certificates.	6573 6574
(G) "Certificate rate of interest" means the rate of simple interest per year bid by the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code, or the rate of simple interest per year not to exceed eighteen per cent per year fixed pursuant to section 5721.42 of the Revised Code or by the county treasurer with respect to any tax certificate sold or transferred pursuant to a negotiated sale under section 5721.33 of the Revised Code. The certificate	6575 6576 6577 6578 6579 6580 6581 6582

rate of interest shall not be less than zero per cent per year. 6583

(H) "Cash" means United States currency, certified checks, 6584
money orders, bank drafts, electronic transfer of funds, or 6585
other forms of payment authorized by the county treasurer, and 6586
excludes any other form of payment not so authorized. 6587

(I) "The date on which a tax certificate is sold or 6588
transferred," "the date the certificate was sold or 6589
transferred," "the date the certificate is purchased," and any 6590
other phrase of similar content mean, with respect to a sale 6591
pursuant to an auction under section 5721.32 of the Revised 6592
Code, the date designated by the county treasurer for the 6593
submission of bids and, with respect to a negotiated sale or 6594
transfer under section 5721.33 of the Revised Code, the date of 6595
delivery of the tax certificates to the purchasers thereof 6596
pursuant to a tax certificate sale/purchase agreement. 6597

(J) "Certificate interest period" means, with respect to a 6598
tax certificate sold under section 5721.32 or 5721.42 of the 6599
Revised Code and for the purpose of accruing interest under 6600
section 5721.41 of the Revised Code, the period beginning on the 6601
date on which the certificate is purchased and, with respect to 6602
a tax certificate sold or transferred under section 5721.33 of 6603
the Revised Code, the period beginning on the date of delivery 6604
of the tax certificate, and in either case ending on one of the 6605
following dates: 6606

(1) The date the certificate holder files a request for 6607
foreclosure or notice of intent to foreclose under division (A) 6608
of section 5721.37 of the Revised Code and submits the payment 6609
required under division (B) of that section; 6610

(2) The date the owner of record of the certificate 6611

parcel, or any other person entitled to redeem that parcel, 6612
redeems the certificate parcel under division (A) or (C) of 6613
section 5721.38 of the Revised Code or redeems the certificate 6614
under section 5721.381 of the Revised Code. 6615

(K) "Qualified trustee" means a trust company within the 6616
state or a bank having the power of a trust company within the 6617
state with a combined capital stock, surplus, and undivided 6618
profits of at least one hundred million dollars. 6619

(L) "Tax certificate sale/purchase agreement" means the 6620
purchase and sale agreement described in division (C) of section 6621
5721.33 of the Revised Code setting forth the certificate 6622
purchase price, plus any applicable premium or less any 6623
applicable discount, including, without limitation, the amount 6624
to be paid in cash and the amount and nature of any noncash 6625
consideration, the date of delivery of the tax certificates, and 6626
the other terms and conditions of the sale, including, without 6627
limitation, the rate of interest that the tax certificates shall 6628
bear. 6629

(M) "Noncash consideration" means any form of 6630
consideration other than cash, including, but not limited to, 6631
promissory notes whether subordinate or otherwise. 6632

(N) "Private attorney" means any attorney licensed to 6633
practice law in this state whose license has not been revoked 6634
and is not currently suspended, and who is retained to bring 6635
foreclosure proceedings pursuant to section 5721.37 of the 6636
Revised Code on behalf of a certificate holder. 6637

(O) "Related certificate parcel" means, with respect to a 6638
certificate holder, the certificate parcel with respect to which 6639
the certificate holder has purchased and holds a tax certificate 6640

pursuant to sections 5721.30 to 5721.43 of the Revised Code and, 6641
with respect to a tax certificate, the certificate parcel 6642
against which the tax certificate has been sold pursuant to 6643
those sections. 6644

(P) "Delinquent taxes" means delinquent taxes as defined 6645
in section 323.01 of the Revised Code and includes assessments 6646
and charges, and penalties and interest computed under section 6647
323.121 of the Revised Code. 6648

(Q) "Certificate period" means the period of time after 6649
the sale or delivery of a tax certificate within which a 6650
certificate holder must initiate an action to foreclose the tax 6651
lien represented by the certificate as specified under division 6652
(A) of section 5721.32 of the Revised Code or as negotiated 6653
under section 5721.33 of the Revised Code. 6654

(R) "Internet identifier of record" has the same meaning 6655
as in section 9.312 of the Revised Code. 6656

Sec. 5721.32. (A) The sale of tax certificates by public 6657
auction may be conducted at any time after completion of the 6658
advertising of the sale under section 5721.31 of the Revised 6659
Code, on the date and at the time and place designated in the 6660
advertisements, and may be continued from time to time as the 6661
county treasurer directs. The county treasurer may offer the tax 6662
certificates for sale in blocks of tax certificates, consisting 6663
of any number of tax certificates as determined by the county 6664
treasurer, and may specify a certificate period of not less than 6665
three years and not more than six years. 6666

(B) (1) The sale of tax certificates under this section 6667
shall be conducted at a public auction by the county treasurer 6668
or a designee of the county treasurer. 6669

(2) No person shall be permitted to bid without completing 6670
a bidder registration form, in the form prescribed by the tax 6671
commissioner, and without filing the form with the county 6672
treasurer prior to the start of the auction, together with 6673
remittance of a registration fee, in cash, of five hundred 6674
dollars. The bidder registration form shall include a tax 6675
identification number of the registrant. The registration fee is 6676
refundable at the end of bidding on the day of the auction, 6677
unless the registrant is the winning bidder for one or more tax 6678
certificates or one or more blocks of tax certificates, in which 6679
case the fee may be applied toward the deposit required by this 6680
section. 6681

(3) The county treasurer may require a person who wishes 6682
to bid on one or more parcels to submit a letter from a 6683
financial institution stating that the bidder has sufficient 6684
funds available to pay the purchase price of the parcels and a 6685
written authorization for the treasurer to verify such 6686
information with the financial institution. The county treasurer 6687
may require submission of the letter and authorization 6688
sufficiently in advance of the auction to allow for 6689
verification. No person who fails to submit the required letter 6690
and authorization, or whose financial institution fails to 6691
provide the requested verification, shall be permitted to bid. 6692

(C) At the public auction, the county treasurer or the 6693
treasurer's designee or agent shall begin the bidding at 6694
eighteen per cent per year simple interest, and accept lower 6695
bids in even increments of one-fourth of one per cent to the 6696
rate of zero per cent. The county treasurer, designee, or agent 6697
shall award the tax certificate to the person bidding the lowest 6698
certificate rate of interest. The county treasurer shall decide 6699
which person is the winning bidder in the event of a tie for the 6700

lowest bid offered, or if a person contests the lowest bid 6701
offered. The county treasurer's decision is not appealable. 6702

(D) (1) The winning bidder shall pay the county treasurer a 6703
cash deposit of at least ten per cent of the certificate 6704
purchase price not later than the close of business on the day 6705
of the sale. The winning bidder shall pay the balance and the 6706
fee required under division (H) of this section not later than 6707
five business days after the day on which the certificate is 6708
sold. Except as provided under division (D) (2) of this section, 6709
if the winning bidder fails to pay the balance and fee within 6710
the prescribed time, the bidder forfeits the deposit, and the 6711
county treasurer shall retain the tax certificate and may 6712
attempt to sell it at any auction conducted at a later date. 6713

(2) At the request of a winning bidder, the county 6714
treasurer may release the bidder from the bidder's tax 6715
certificate purchase obligation. The county treasurer may retain 6716
all or any portion of the deposit of a bidder granted a release. 6717
After granting a release under this division, the county 6718
treasurer may award the tax certificate to the person that 6719
submitted the second lowest bid at the auction. 6720

(3) The county treasurer shall deposit the deposit 6721
forfeited or retained under division (D) (1) or (2) of this 6722
section in the county treasury to the credit of the tax 6723
certificate administration fund. 6724

(E) Upon receipt of the full payment of the certificate 6725
purchase price from the purchaser, the county treasurer shall 6726
issue the tax certificate and record the tax certificate sale by 6727
entering into a tax certificate register the certificate 6728
purchase price, the certificate rate of interest, the date the 6729
certificate was sold, the certificate period, the name and 6730

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 electronic format. The name and address of the certificate holder may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificate to the certificate holder. The county treasurer shall apportion the part of the proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcel in the preceding tax year bears to the taxes levied by all such districts against the certificate parcel in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. Upon issuing a tax certificate, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder.

(F) If a tax certificate is offered for sale under this section but is not sold, the county treasurer may sell the certificate in a negotiated sale authorized under section 5721.33 of the Revised Code, or may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 5721.18

of the Revised Code unless, prior to the institution of such 6762
proceedings against the parcel, the county treasurer restores 6763
the parcel to the list of parcels selected for tax certificate 6764
sales. 6765

(G) A certificate holder shall not be liable for damages 6766
arising from a violation of sections 3737.87 to ~~3737.891~~3737.89 6767
or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6768
6109., or 6111. of the Revised Code, or a rule adopted or order, 6769
permit, license, variance, or plan approval issued under any of 6770
those chapters, that is or was committed by another person in 6771
connection with the parcel for which the tax certificate is 6772
held. 6773

(H) When selling a tax certificate under this section, the 6774
county treasurer shall charge a fee to the purchaser of the 6775
certificate. The county treasurer shall set the fee at a 6776
reasonable amount that covers the treasurer's costs of 6777
administering the sale of the tax certificate. The county 6778
treasurer shall deposit the fee in the county treasury to the 6779
credit of the tax certificate administration fund. 6780

(I) After selling a tax certificate under this section, 6781
the county treasurer shall send written notice to the owner of 6782
the certificate parcel by certified mail or, if the treasurer 6783
has record of an internet identifier of record associated with 6784
the owner, by ordinary mail and by that internet identifier of 6785
record. A mailed notice shall be sent to the owner's last known 6786
tax-mailing address. The notice shall inform the owner that the 6787
tax certificate was sold, shall describe the owner's options to 6788
redeem the parcel, including entering into a redemption payment 6789
plan under division (C) (1) of section 5721.38 of the Revised 6790
Code, and shall name the certificate holder and its secured 6791

party, if any. However, the county treasurer is not required to 6792
send a notice under this division if the treasurer previously 6793
has attempted to send a notice to the owner of the parcel at the 6794
owner's last known tax-mailing address, and the postal service 6795
has returned the notice as undeliverable. 6796

(J) A tax certificate shall not be sold to the owner of 6797
the certificate parcel. 6798

Sec. 5721.33. (A) A county treasurer may, in the 6799
treasurer's discretion, negotiate the sale or transfer of any 6800
number of tax certificates with one or more persons, including a 6801
county land reutilization corporation. Terms that may be 6802
negotiated include, without limitation, any of the following: 6803

(1) A premium to be added to or discount to be subtracted 6804
from the certificate purchase price for the tax certificates; 6805

(2) Different time frames under which the certificate 6806
holder may initiate a foreclosure action than are otherwise 6807
allowed under sections 5721.30 to 5721.43 of the Revised Code, 6808
not to exceed six years after the date the tax certificate was 6809
sold or transferred; 6810

(3) The amount to be paid in private attorney's fees 6811
related to tax certificate foreclosures, subject to section 6812
5721.371 of the Revised Code; 6813

(4) Any other terms of the sale or transfer that the 6814
county treasurer, in the treasurer's discretion, determines 6815
appropriate or necessary for the sale or transfer. 6816

(B) The sale or transfer of tax certificates under this 6817
section shall be governed by the criteria established by the 6818
county treasurer pursuant to division (E) of this section. 6819

(C) The county treasurer may execute a tax certificate 6820
sale/purchase agreement and other necessary agreements with a 6821
designated purchaser or purchasers to complete a negotiated sale 6822
or transfer of tax certificates. 6823

(D) The tax certificate may be sold at a premium to or 6824
discount from the certificate purchase price. The county 6825
treasurer may establish as one of the terms of the negotiated 6826
sale the portion of the certificate purchase price, plus any 6827
applicable premium or less any applicable discount, that the 6828
purchaser or purchasers shall pay in cash on the date the tax 6829
certificates are sold and the portion, if any, of the 6830
certificate purchase price, plus any applicable premium or less 6831
any applicable discount, that the purchaser or purchasers shall 6832
pay in noncash consideration and the nature of that 6833
consideration. 6834

The county treasurer shall sell such tax certificates at a 6835
certificate purchase price, plus any applicable premium and less 6836
any applicable discount, and at a certificate rate of interest 6837
that, in the treasurer's determination, are in the best 6838
interests of the county. 6839

(E) (1) The county treasurer shall adopt rules governing 6840
the eligibility of persons to purchase tax certificates or to 6841
otherwise participate in a negotiated sale under this section. 6842
The rules may provide for precertification of such persons, 6843
including a requirement for disclosure of income, assets, and 6844
any other financial information the county treasurer determines 6845
appropriate. The rules also may prohibit any person that is 6846
delinquent in the payment of any tax to the county or to the 6847
state, or that is in default in or on any other obligation to 6848
the county or to the state, from purchasing a tax certificate or 6849

otherwise participating in a negotiated sale of tax certificates 6850
under this section. The rules may also authorize the purchase of 6851
certificates by a county land reutilization corporation, and 6852
authorize the county treasurer to receive notes in lieu of cash, 6853
with such notes being payable to the treasurer upon the receipt 6854
or enforcement of such taxes, assessments, charges, costs, 6855
penalties, and interest, and as otherwise further agreed between 6856
the corporation and the treasurer. The eligibility information 6857
required shall include the tax identification number of the 6858
purchaser and may include the tax identification number of the 6859
participant. The county treasurer, upon request, shall provide a 6860
copy of the rules adopted under this section. 6861

(2) Any person that intends to purchase a tax certificate 6862
in a negotiated sale shall submit an affidavit to the county 6863
treasurer that establishes compliance with the applicable 6864
eligibility criteria and includes any other information required 6865
by the treasurer. Any person that fails to submit such an 6866
affidavit is ineligible to purchase a tax certificate. Any 6867
person that knowingly submits a false or misleading affidavit 6868
shall forfeit any tax certificate or certificates purchased by 6869
the person at a sale for which the affidavit was submitted, 6870
shall be liable for payment of the full certificate purchase 6871
price, plus any applicable premium and less any applicable 6872
discount, of the tax certificate or certificates, and shall be 6873
disqualified from participating in any tax certificate sale 6874
conducted in the county during the next five years. 6875

(3) A tax certificate shall not be sold to the owner of 6876
the certificate parcel or to any corporation, partnership, or 6877
association in which such owner has an interest. No person that 6878
purchases a tax certificate in a negotiated sale shall assign or 6879
transfer the tax certificate to the owner of the certificate 6880

parcel or to any corporation, partnership, or association in 6881
which the owner has an interest. Any person that knowingly or 6882
negligently transfers or assigns a tax certificate to the owner 6883
of the certificate parcel or to any corporation, partnership, or 6884
association in which such owner has an interest shall be liable 6885
for payment of the full certificate purchase price, plus any 6886
applicable premium and less any applicable discount, and shall 6887
not be entitled to a refund of any amount paid. Such tax 6888
certificate shall be deemed void and the tax lien sold under the 6889
tax certificate shall revert to the county as if no sale of the 6890
tax certificate had occurred. 6891

(F) The purchaser in a negotiated sale under this section 6892
shall deliver the certificate purchase price or other 6893
consideration, plus any applicable premium and less any 6894
applicable discount and including any noncash consideration, to 6895
the county treasurer not later than the close of business on the 6896
date the tax certificates are delivered to the purchaser. The 6897
certificate purchase price, less any applicable discount, or 6898
portion of the price, that is paid in cash shall be deposited in 6899
the county's general fund to the credit of the account to which 6900
ad valorem real property taxes are credited and further credited 6901
as provided in division (G) of this section. Any applicable 6902
premium that is paid shall be, at the discretion of the county 6903
treasurer, apportioned to and deposited in any authorized county 6904
fund. The purchaser also shall pay on the date the tax 6905
certificates are delivered to the purchaser the fee, if any, 6906
negotiated under division (J) of this section. If the purchaser 6907
fails to pay the certificate purchase price, plus any applicable 6908
premium and less any applicable discount, and any such fee, 6909
within the time periods required by this section, the county 6910
treasurer shall retain the tax certificate and may attempt to 6911

sell it at any auction or negotiated sale conducted at a later 6912
date. 6913

(G) Upon receipt of the full payment from the purchaser of 6914
the certificate purchase price or other agreed-upon 6915
consideration, plus any applicable premium and less any 6916
applicable discount, and the negotiated fee, if any, the county 6917
treasurer, or a qualified trustee whom the treasurer has engaged 6918
for such purpose, shall issue the tax certificate and record the 6919
tax certificate sale by entering into a tax certificate register 6920
the certificate purchase price, any premium paid or discount 6921
taken, the certificate rate of interest, the date the 6922
certificates were sold, the name and address of the certificate 6923
holder or, in the case of issuance of the tax certificates in a 6924
book-entry system, the name and address of the nominee, and any 6925
other information the county treasurer considers necessary. The 6926
county treasurer may keep the tax certificate register in a 6927
hard-copy format or an electronic format. The name and address 6928
of the certificate holder or nominee may be, upon receipt of 6929
instructions from the purchaser, that of the secured party of 6930
the actual purchaser, or an agent or custodian for the purchaser 6931
or secured party. The county treasurer also shall transfer the 6932
tax certificates to the certificate holder. The county treasurer 6933
shall apportion the part of the cash proceeds from the sale 6934
representing taxes, penalties, and interest among the several 6935
taxing districts in the same proportion that the amount of taxes 6936
levied by each district against the certificate parcels in the 6937
preceding tax year bears to the taxes levied by all such 6938
districts against the certificate parcels in the preceding tax 6939
year, and credit the part of the proceeds representing 6940
assessments and other charges to the items of assessments and 6941
charges in the order in which those items became due. If the 6942

cash proceeds from the sale are not sufficient to fully satisfy 6943
the items of taxes, assessments, penalties, interest, and 6944
charges on the certificate parcels against which tax 6945
certificates were sold, the county treasurer shall credit the 6946
cash proceeds to such items pro rata based upon the proportion 6947
that each item of taxes, assessments, penalties, interest, and 6948
charges bears to the aggregate of all such items, or by any 6949
other method that the county treasurer, in the treasurer's sole 6950
discretion, determines is equitable. Upon issuing the tax 6951
certificates, the delinquent taxes that make up the certificate 6952
purchase price are transferred, and the superior lien of the 6953
state and its taxing districts for those delinquent taxes is 6954
conveyed intact to the certificate holder or holders. 6955

(H) If a tax certificate is offered for sale under this 6956
section but is not sold, the county treasurer may strike the 6957
corresponding certificate parcel from the list of parcels 6958
selected for tax certificate sales. The lien for taxes, 6959
assessments, charges, penalties, and interest against a parcel 6960
stricken from the list thereafter may be foreclosed in the 6961
manner prescribed by section 323.25, ~~5721.14~~, or 5721.18 of the 6962
Revised Code unless, prior to the institution of such 6963
proceedings against the parcel, the county treasurer restores 6964
the parcel to the list of parcels selected for tax certificate 6965
sales. 6966

(I) Neither a certificate holder nor its secured party, if 6967
any, shall be liable for damages arising from a violation of 6968
sections 3737.87 to ~~3737.891~~ 3737.89 or Chapter 3704., 3734., 6969
3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 6970
Revised Code, or a rule adopted or order, permit, license, 6971
variance, or plan approval issued under any of those chapters, 6972
that is or was committed by another person in connection with 6973

the parcel for which the tax certificate is held. 6974

(J) When selling or transferring a tax certificate under 6975
this section, the county treasurer may negotiate with the 6976
purchaser of the certificate for fees paid by the purchaser to 6977
the county treasurer to reimburse the treasurer for any part or 6978
all of the treasurer's costs of preparing for and administering 6979
the sale of the tax certificate and any fees set forth by the 6980
county treasurer in the tax certificate sale/purchase agreement. 6981
Such fees, if any, shall be added to the certificate purchase 6982
price and shall be paid by the purchaser on the date of delivery 6983
of the tax certificate. The county treasurer shall deposit the 6984
fees in the county treasury to the credit of the tax certificate 6985
administration fund. 6986

(K) After selling tax certificates under this section, the 6987
county treasurer shall send written notice to the owner of the 6988
certificate parcel by either certified mail or, if the treasurer 6989
has record of an internet identifier of record associated with 6990
the owner, by ordinary mail and by that internet identifier of 6991
record. A mailed notice shall be sent to the owner's last known 6992
tax-mailing address. The notice shall inform the owner that a 6993
tax certificate with respect to such owner's parcel was sold or 6994
transferred and shall describe the owner's options to redeem the 6995
parcel, including entering into a redemption payment plan under 6996
division (C) (2) of section 5721.38 of the Revised Code. However, 6997
the county treasurer is not required to send a notice under this 6998
division if the treasurer previously has attempted to send a 6999
notice to the owner of the parcel at the owner's last known tax- 7000
mailing address and the postal service has returned the notice 7001
as undeliverable. 7002

Sec. 5721.37. (A) (1) At any time after one year from the 7003

date shown on the tax certificate as the date the tax 7004
certificate was sold, and not later than the end of the 7005
certificate period, a certificate holder, except for a county 7006
land reutilization corporation, may file with the county 7007
treasurer a request for foreclosure, or a private attorney on 7008
behalf of the certificate holder may file with the county 7009
treasurer a notice of intent to foreclose, on a form prescribed 7010
by the tax commissioner, provided the certificate parcel has not 7011
been redeemed under division (A) or (C) of section 5721.38 of 7012
the Revised Code and at least one certificate respecting the 7013
certificate parcel, held by the certificate holder filing the 7014
request for foreclosure or notice of intent to foreclose and 7015
eligible to be enforced through a foreclosure proceeding, has 7016
not been voided under section 5721.381 of the Revised Code. If 7017
the certificate holder is a county land reutilization 7018
corporation, the corporation may institute a foreclosure action 7019
under the statutes pertaining to the foreclosure of mortgages or 7020
as permitted under sections 323.65 to 323.79 of the Revised Code 7021
at any time after it acquires the tax certificate. 7022

(2) If, before the expiration of the certificate period, 7023
the owner of the property files a petition in bankruptcy, the 7024
county treasurer, upon being notified of the filing of the 7025
petition, shall notify the certificate holder by ordinary first- 7026
class or certified mail or by binary means of the filing of the 7027
petition. It is the obligation of the certificate holder to file 7028
a proof of claim with the bankruptcy court to protect the 7029
holder's interest in the certificate parcel. The last day on 7030
which the certificate holder may file a request for foreclosure 7031
or a notice of intent to foreclose is the later of the 7032
expiration of the certificate period or one hundred eighty days 7033
after the certificate parcel is no longer property of the 7034

bankruptcy estate; however, the certificate period is tolled 7035
while the property owner's bankruptcy case remains open. If the 7036
certificate holder is a county land reutilization corporation, 7037
the corporation may institute a foreclosure action under the 7038
statutes pertaining to the foreclosure of mortgages or as 7039
permitted under sections 323.65 to 323.79 of the Revised Code at 7040
any time after it acquires such tax certificate, subject to any 7041
restrictions under such bankruptcy law or proceeding. 7042

Interest at the certificate rate of interest continues to 7043
accrue during any extension of time required by division (A) (2) 7044
of this section unless otherwise provided under Title 11 of the 7045
United States Code. 7046

(3) If, before the expiration of three years from the date 7047
a tax certificate was sold, the owner of property for which the 7048
certificate was sold applies for an exemption under section 7049
3735.67 or 5715.27 of the Revised Code or under any other 7050
section of the Revised Code under the jurisdiction of the 7051
director of environmental protection, the county treasurer shall 7052
notify the certificate holder by ordinary first-class or 7053
certified mail or by binary means of the filing of the 7054
application. Once a determination has been made on the exemption 7055
application, the county treasurer shall notify the certificate 7056
holder of the determination by ordinary first-class or certified 7057
mail or by binary means. Except with respect to a county land 7058
reutilization corporation, the last day on which the certificate 7059
holder may file a request for foreclosure shall be the later of 7060
three years from the date the certificate was sold or forty-five 7061
days after notice of the determination was provided. 7062

(B) When a request for foreclosure or a notice of intent 7063
to foreclose is filed under this section, the certificate holder 7064

shall submit a payment to the county treasurer equal to the sum 7065
of the following: 7066

(1) The certificate redemption prices of all outstanding 7067
tax certificates that have been sold on the parcel, other than 7068
tax certificates held by the person requesting foreclosure; 7069

(2) Any taxes, assessments, penalties, interest, and 7070
charges appearing on the tax duplicate charged against the 7071
certificate parcel that is the subject of the foreclosure 7072
proceedings and that are not covered by a tax certificate, but 7073
such amounts are not payable if the certificate holder is a 7074
county land reutilization corporation; 7075

(3) If the foreclosure proceedings are filed by the county 7076
prosecuting attorney pursuant to section 323.25, sections 323.65 7077
to 323.79, or section ~~5721.14~~ or 5721.18 of the Revised Code, a 7078
fee in the amount prescribed by the county prosecuting attorney 7079
to cover the prosecuting attorney's legal costs incurred in the 7080
foreclosure proceeding. 7081

(C) (1) With respect to a certificate purchased under 7082
section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7083
certificate parcel has not been redeemed and at least one 7084
certificate respecting the certificate parcel, held by the 7085
certificate holder filing the request for foreclosure and 7086
eligible to be enforced through a foreclosure proceeding, has 7087
not been voided under section 5721.381 of the Revised Code, the 7088
county treasurer, within five days after receiving a foreclosure 7089
request and the payment required under division (B) of this 7090
section, shall certify notice to that effect to the county 7091
prosecuting attorney and shall provide a copy of the foreclosure 7092
request. The county treasurer also shall send notice by ordinary 7093
first class or certified mail to all certificate holders other 7094

than the certificate holder requesting foreclosure that 7095
foreclosure has been requested by a certificate holder and that 7096
payment for the tax certificates is forthcoming. Within ninety 7097
days of receiving the copy of the foreclosure request, the 7098
prosecuting attorney shall commence a foreclosure proceeding in 7099
the name of the county treasurer in the manner provided under 7100
section 323.25, sections 323.65 to 323.79, or section ~~5721.14~~ or 7101
5721.18 of the Revised Code, to enforce the lien vested in the 7102
certificate holder by the certificate. The prosecuting attorney 7103
shall attach to the complaint the foreclosure request and the 7104
county treasurer's written certification. 7105

(2) With respect to a certificate purchased under section 7106
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 7107
certificate parcel has not been redeemed, at least one 7108
certificate respecting the certificate parcel, held by the 7109
certificate holder filing the notice of intent to foreclose and 7110
eligible to be enforced through a foreclosure proceeding, has 7111
not been voided under section 5721.381 of the Revised Code, a 7112
notice of intent to foreclose has been filed, and the payment 7113
required under division (B) of this section has been made, the 7114
county treasurer shall certify notice to that effect to the 7115
private attorney. The county treasurer also shall send notice by 7116
ordinary first class or certified mail or by binary means to all 7117
certificate holders other than the certificate holder 7118
represented by the attorney that a notice of intent to foreclose 7119
has been filed and that payment for the tax certificates is 7120
forthcoming. After receipt of the treasurer's certification and 7121
not later than one hundred twenty days after the filing of the 7122
intent to foreclose or the number of days specified under the 7123
terms of a negotiated sale under section 5721.33 of the Revised 7124
Code, the private attorney shall commence a foreclosure 7125

proceeding in the name of the certificate holder in the manner 7126
provided under division (F) of this section to enforce the lien 7127
vested in the certificate holder by the certificate. The private 7128
attorney shall attach to the complaint the notice of intent to 7129
foreclose and the county treasurer's written certification. 7130

(D) The county treasurer shall credit the amount received 7131
under division (B) (1) of this section to the tax certificate 7132
redemption fund. The tax certificates respecting the payment 7133
shall be paid as provided in division (D) of section 5721.38 of 7134
the Revised Code. The amount received under division (B) (2) of 7135
this section shall be distributed to the taxing districts to 7136
which the delinquent and unpaid amounts are owed. The county 7137
treasurer shall deposit the fee received under division (B) (3) 7138
of this section in the county treasury to the credit of the 7139
delinquent tax and assessment collection fund. 7140

(E) (1) Except with respect to a county land reutilization 7141
corporation, if the certificate holder does not file with the 7142
county treasurer a request for foreclosure or a notice of intent 7143
to foreclose with respect to a certificate parcel with the 7144
required payment within the certificate period or any extension 7145
of that period pursuant to division (C) (2) of section 5721.38 of 7146
the Revised Code, or within the period provided under division 7147
(A) (2) of this section, and during that time the certificate has 7148
not been voided under section 5721.381 of the Revised Code and 7149
the certificate parcel has not been redeemed or foreclosed upon, 7150
the certificate holder's lien against the parcel is canceled and 7151
the certificate is voided, subject to division (E) (2) of this 7152
section. 7153

(2) In the case of any tax certificate purchased under 7154
section 5721.32 of the Revised Code or under section 5721.42 of 7155

the Revised Code by the holder of a certificate issued under 7156
section 5721.32 of the Revised Code prior to June 24, 2008, the 7157
county treasurer, upon application by the certificate holder, 7158
may sell to the certificate holder a new certificate extending 7159
the three-year period prescribed by division (E)(1) of this 7160
section, as that division existed prior to that date, to six 7161
years after the date shown on the original certificate as the 7162
date it was sold or any extension of that date. 7163

The county treasurer and the certificate holder shall 7164
negotiate the premium, in cash, to be paid for a new certificate 7165
sold under division (E)(2) of this section. If the county 7166
treasurer and certificate holder do not negotiate a mutually 7167
acceptable premium, the county treasurer and certificate holder 7168
may agree to engage a person experienced in the valuation of 7169
financial assets to appraise a fair premium for the new 7170
certificate. The certificate holder has the option to purchase 7171
the new certificate for the fair premium so appraised. Not less 7172
than one-half of the fee of the person so engaged shall be paid 7173
by the certificate holder requesting the new certificate; the 7174
remainder of the fee shall be paid from the proceeds of the sale 7175
of the new certificate. If the certificate holder does not 7176
purchase the new certificate for the premium so appraised, the 7177
certificate holder shall pay the entire fee. The county 7178
treasurer shall credit the remaining proceeds from the sale to 7179
the items of taxes, assessments, penalties, interest, and 7180
charges in the order in which they became due. 7181

A certificate issued under division (E)(2) of this section 7182
vests in the certificate holder and its secured party, if any, 7183
the same rights, interests, privileges, and immunities as are 7184
vested by the original certificate under sections 5721.30 to 7185
5721.43 of the Revised Code. The certificate shall be issued in 7186

the same form as the form prescribed for the original 7187
certificate issued except for any modifications necessary, in 7188
the county treasurer's discretion, to reflect the extension 7189
under this division of the certificate holder's lien to six 7190
years after the date shown on the original certificate as the 7191
date it was sold or any extension of that date. The certificate 7192
holder may record a certificate issued under division (E) (2) of 7193
this section or memorandum thereof as provided in division (B) 7194
of section 5721.35 of the Revised Code, and the county recorder 7195
shall index the certificate and record any subsequent 7196
cancellation of the lien as provided in that section. The sale 7197
of a certificate extending the lien under division (E) (2) of 7198
this section does not impair the right of redemption of the 7199
owner of record of the certificate parcel or of any other person 7200
entitled to redeem the property. 7201

(3) If the holder of a certificate purchased under section 7202
5721.32, 5721.33, or 5721.42 of the Revised Code submits a 7203
notice of intent to foreclose to the county treasurer but fails 7204
to file a foreclosure action in a court of competent 7205
jurisdiction within the time specified in division (C) (2) of 7206
this section, the liens represented by all tax certificates 7207
respecting the certificate parcel held by that certificate 7208
holder, and for which the deadline for filing a notice of intent 7209
to foreclose has passed, are canceled and the certificates 7210
voided, and the certificate holder forfeits the payment of the 7211
amounts described in division (B) (2) of this section. 7212

(F) With respect to tax certificates purchased under 7213
section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 7214
the delivery to the private attorney by the county treasurer of 7215
the certification provided for under division (C) (2) of this 7216
section, the private attorney shall institute a foreclosure 7217

proceeding under this division in the name of the certificate holder to enforce the holder's lien, in any court or board of revision with jurisdiction, unless the certificate redemption price is paid prior to the time a complaint is filed. The attorney shall prosecute the proceeding to final judgment and satisfaction, whether through sale of the property or the vesting of title and possession in the certificate holder or other disposition under sections 323.65 to 323.79 of the Revised Code or as may otherwise be provided by law.

The foreclosure proceedings under this division, except as otherwise provided in this division, shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks and the service shall be complete at the expiration of three weeks after the date of the first publication.

Any notice given under this division shall include the name of the owner of the parcel as last set forth in the records of the county recorder, the owner's last known mailing address, the address of the subject parcel if different from that of the owner, and a complete legal description of the subject parcel. In any county that has adopted a permanent parcel number system, such notice may include the permanent parcel number in addition to a complete legal description.

It is sufficient, having been made a proper party to the foreclosure proceeding, for the certificate holder to allege in such holder's complaint that the tax certificate has been duly purchased by the certificate holder, that the certificate redemption price is due and unpaid, that there is a lien against

the property described in the tax certificate, and, if 7248
applicable, that the certificate holder desires to invoke the 7249
alternative redemption period prescribed in sections 323.65 to 7250
323.79 of the Revised Code, without setting forth in such 7251
holder's complaint any other special matter relating to the 7252
foreclosure proceeding. The complaint shall pray for an order 7253
directing the sheriff, or the bailiff if the complaint is filed 7254
in municipal court, to offer the property for sale in the manner 7255
provided in section 5721.19 of the Revised Code or otherwise 7256
transferred according to any applicable procedures provided in 7257
sections 323.65 to 323.79 of the Revised Code, unless the 7258
complaint documents that the county auditor has determined that 7259
the true value of the certificate parcel is less than the 7260
certificate purchase price. In that case, the prayer of the 7261
complaint shall request that fee simple title to the property be 7262
transferred to and vested in the certificate holder free and 7263
clear of all subordinate liens. 7264

In the foreclosure proceeding, the certificate holder may 7265
join in one action any number of tax certificates relating to 7266
the same owner. However, the decree for each tax certificate 7267
shall be rendered separately and any proceeding may be severed, 7268
in the discretion of the court or board of revision, for the 7269
purpose of trial or appeal. Except as may otherwise be provided 7270
in sections 323.65 to 323.79 of the Revised Code, upon 7271
confirmation of sale, the court or board of revision shall order 7272
payment of all costs related directly or indirectly to the tax 7273
certificate, including, without limitation, attorney's fees of 7274
the holder's attorney in accordance with section 5721.371 of the 7275
Revised Code. The tax certificate purchased by the certificate 7276
holder is presumptive evidence in all courts and boards of 7277
revision and in all proceedings, including, without limitation, 7278

at the trial of the foreclosure action, of the amount and 7279
validity of the taxes, assessments, charges, penalties by the 7280
court and added to such principal amount, and interest appearing 7281
due and unpaid and of their nonpayment. 7282

(G) If a parcel is sold under this section, the officer 7283
who conducted the sale shall collect the recording fee from the 7284
purchaser at the time of the sale and, following confirmation of 7285
the sale, shall prepare and record the deed conveying the title 7286
to the parcel to the purchaser. 7287

Sec. 5722.01. As used in this chapter: 7288

~~(A) "Electing subdivision" means a municipal corporation 7289
that has enacted an ordinance or a township or county that has 7290
adopted a resolution pursuant to section 5722.02 of the Revised 7291
Code for purposes of adopting and implementing the procedures 7292
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 7293
county land reutilization corporation organized by a county and 7294
designated to act on behalf of the county pursuant to division 7295
(B) of section 5722.02 of the Revised Code shall be deemed the 7296
electing subdivision for all purposes of this chapter, except as 7297
otherwise expressly provided in this chapter. 7298~~

~~(B) "County land reutilization corporation" means a county 7299
land reutilization corporation organized under Chapter 1724. of 7300
the Revised Code. 7301~~

~~(C) (B) "Delinquent lands" and "delinquent vacant lands" 7302
have the same meanings has the same meaning as in section 7303
5721.01 of the Revised Code. 7304~~

(C) "Electing subdivision" means a municipal corporation 7305
that has enacted an ordinance or a township or county that has 7306
adopted a resolution pursuant to section 5722.02 of the Revised 7307

Code for purposes of adopting and implementing the procedures 7308
set forth in sections 5722.02 to 5722.15 of the Revised Code. A 7309
county land reutilization corporation organized by a county and 7310
designated to act on behalf of the county pursuant to division 7311
(B) of section 5722.02 of the Revised Code shall be deemed the 7312
electing subdivision for the county establishing the corporation 7313
for all purposes of this chapter, except as otherwise expressly 7314
provided in this chapter. 7315

(D) "Land reutilization program" means the procedures and 7316
activities concerning the acquisition, management, and 7317
disposition of affected delinquent lands set forth in sections 7318
5722.02 to 5722.15 of the Revised Code and lands otherwise 7319
acquired by an electing subdivision, including a county land 7320
reutilization corporation. 7321

(E) "Minimum bid," in the case of a sale of property 7322
foreclosed pursuant to section 323.25, sections 323.65 to 7323
323.79, or section 5721.18, ~~or foreclosed and forfeited pursuant~~ 7324
~~to section 5721.14~~ of the Revised Code, means a bid in an amount 7325
equal to the sum of the taxes, assessments, charges, penalties, 7326
and interest due and payable on the parcel subsequent to the 7327
delivery to the county prosecuting attorney of the delinquent 7328
land ~~or delinquent vacant land tax certificate or master list of~~ 7329
~~delinquent or delinquent vacant~~ tracts containing the parcel, 7330
and prior to the transfer of the deed of the parcel to the 7331
purchaser following confirmation of sale, plus the costs of 7332
foreclosure ~~or foreclosure and forfeiture~~ proceedings against 7333
the property. 7334

(F) "Nonproductive land" means any parcel of ~~delinquent~~ 7335
~~vacant land with respect to which a foreclosure and forfeiture~~ 7336
~~proceeding pursuant to section 5721.14 of the Revised Code has~~ 7337

~~been instituted; and any parcel of delinquent~~ land with respect 7338
to which a foreclosure proceeding pursuant to section 323.25, 7339
sections 323.65 to 323.79, or division (A) or (B) of section 7340
5721.18 of the Revised Code has been instituted and to which one 7341
of the following criteria applies: 7342

(1) There are no buildings or structures located on the 7343
land; 7344

(2) The land is abandoned land as defined in section 7345
323.65 of the Revised Code; 7346

(3) None of the buildings or other structures located on 7347
the parcel are in the occupancy of any person, and the township 7348
or municipal corporation within whose boundaries the parcel is 7349
situated has instituted proceedings under section 505.86 or 7350
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 7351
Constitution, for the removal or demolition of such buildings or 7352
other structures by the township or municipal corporation 7353
because of their insecure, unsafe, or structurally defective 7354
condition; 7355

(4) None of the buildings or structures located on the 7356
parcel are in the occupancy of any person at the time the 7357
foreclosure proceeding is initiated, and the municipal 7358
corporation, county, township, or county land reutilization 7359
corporation determines that the parcel is eligible for 7360
acquisition through a land reutilization program. 7361

(G) "Occupancy" means the actual, continuous, and 7362
exclusive use and possession of a parcel by a person having a 7363
lawful right to such use and possession. 7364

(H) "Land within an electing subdivision's boundaries" 7365
does not include land within the boundaries of a municipal 7366

corporation, unless the electing subdivision is the municipal 7367
corporation or the municipal corporation adopts an ordinance 7368
that gives consent to the electing subdivision to include such 7369
land. 7370

Sec. 5722.02. (A) Any municipal corporation, county, or 7371
township may elect to adopt and implement the procedures set 7372
forth in sections 5722.02 to 5722.15 of the Revised Code to 7373
facilitate the effective reutilization of nonproductive land 7374
situated within its boundaries. Such election shall be made by 7375
ordinance in the case of a municipal corporation, and by 7376
resolution in the case of a county or township. The ordinance or 7377
resolution shall state that the existence of nonproductive land 7378
within its boundaries is such as to necessitate the 7379
implementation of a land reutilization program to foster either 7380
the return of such nonproductive land to tax revenue generating 7381
status or the devotion thereof to public use. 7382

(B) Any county adopting a resolution under division (A) of 7383
this section may direct in the resolution that a county land 7384
reutilization corporation be organized under Chapter 1724. of 7385
the Revised Code to act on behalf of and cooperate with the 7386
county in exercising the powers and performing the duties of the 7387
county under this chapter. The powers extended to a county land 7388
reutilization corporation shall not be construed as a limitation 7389
on the powers granted to a county land reutilization corporation 7390
under Chapter 1724. of the Revised Code, but shall be construed 7391
as additional powers. 7392

(C) An electing subdivision shall promptly deliver 7393
certified copies of such ordinance or resolution to the auditor, 7394
treasurer, and the prosecutor of each county in which the 7395
electing subdivision is situated. On and after the effective 7396

date of such ordinance or resolution, the foreclosure, sale, 7397
management, and disposition of all nonproductive land situated 7398
within the electing subdivision's boundaries shall be governed 7399
by the procedures set forth in sections 5722.02 to 5722.15 of 7400
the Revised Code, and, in the case of a county land 7401
reutilization corporation, as authorized under Chapter 1724. of 7402
the Revised Code. When a county adopts a resolution organizing a 7403
county land reutilization corporation pursuant to this chapter, 7404
the county shall deliver a copy of the resolution to the county 7405
auditor, county treasurer, and county prosecuting attorney. 7406

(D) A county, a county land reutilization corporation, and 7407
a municipal corporation or township may enter into an agreement 7408
to implement the procedures in sections 5722.02 to 5722.15 of 7409
the Revised Code within the boundaries of the municipal 7410
corporation or township if the county and the township or 7411
municipal corporation are electing subdivisions and the county 7412
has, by resolution, designated a county land reutilization 7413
corporation to act on its behalf under this chapter. 7414

~~Any property acquired by a county land reutilization 7415
corporation in a transaction other than the tax foreclosure 7416
procedures in Chapter 323., 5721., or 5723. of the Revised Code 7417
shall be subject to a priority right of acquisition by a 7418
municipal corporation or township in which the property is 7419
located for a period of thirty days after the county land 7420
reutilization corporation first records the deed evidencing 7421
acquisition of such property with the county recorder. A 7422
municipal corporation or township claiming a priority right of 7423
acquisition shall file, and the county recorder shall record, an 7424
instrument evidencing such right within the thirty-day period. 7425
The instrument shall include the name and address of the 7426
applicable municipal corporation or township, the parcel or 7427~~

~~other identifying number and an affirmative statement by the~~ 7428
~~municipal corporation or township that it intends to acquire the~~ 7429
~~property. If the municipal corporation or township records such~~ 7430
~~an instrument within the thirty-day period, then the priority~~ 7431
~~right of acquisition shall be effective for a period of ninety~~ 7432
~~days after the instrument is recorded. If the municipal~~ 7433
~~corporation or township does not record the instrument~~ 7434
~~expressing its intent to acquire the property or, if having~~ 7435
~~timely recorded such instrument does not thereafter acquire and~~ 7436
~~record a deed within the ninety-day period following the~~ 7437
~~recording of its intent to acquire the property, then the county~~ 7438
~~land reutilization corporation may dispose of such property free~~ 7439
~~and clear of any claim or interest of such municipal corporation~~ 7440
~~or township. If a municipal corporation or township does not~~ 7441
~~record an instrument of intent to acquire property within the~~ 7442
~~thirty-day period, or if a municipal corporation or township,~~ 7443
~~after timely recording an instrument of intent to acquire a~~ 7444
~~parcel, does not thereafter acquire the parcel within ninety~~ 7445
~~days and record a deed thereto with the county recorder, the~~ 7446
~~municipal corporation or township has no statutory, legal, or~~ 7447
~~equitable claim or estate in property acquired by the county~~ 7448
~~land reutilization corporation. This section shall not be~~ 7449
~~construed to constitute an exception to free and clear title to~~ 7450
~~the property held by a county land reutilization corporation or~~ 7451
~~any of its subsequent transferees, or to preclude a county land~~ 7452
~~reutilization corporation and any municipal corporation or~~ 7453
~~township from entering into an agreement that disposes of~~ 7454
~~property on terms to which they may thereafter mutually agree.~~ 7455

Sec. 5722.03. (A) On and after the effective date of an 7456
ordinance or resolution adopted pursuant to section 5722.02 of 7457
the Revised Code, nonproductive land within an electing 7458

subdivision's boundaries that the subdivision wishes to acquire 7459
and that has either been advertised and offered for sale or is 7460
otherwise available for acquisition pursuant to a foreclosure 7461
proceeding as provided in section 323.25, sections 323.65 to 7462
323.79, or section 5721.18 of the Revised Code, but is not sold 7463
for want of a minimum bid, shall be sold or transferred to the 7464
electing subdivision in the manner set forth in this section or 7465
sections 323.65 to 323.79 of the Revised Code. 7466

(B) Upon receipt of an ordinance or resolution under 7467
section 5722.02 of the Revised Code, the county prosecuting 7468
attorney shall compile and deliver to the electing subdivision a 7469
list of all delinquent land within the electing subdivision with 7470
respect to which a foreclosure proceeding pursuant to section 7471
323.25, sections 323.65 to 323.79, or section 5721.18 of the 7472
Revised Code has been instituted and is pending. The prosecuting 7473
attorney shall notify the electing subdivision of the identity 7474
of all delinquent land within the subdivision whenever a 7475
foreclosure proceeding pursuant to section 323.25, sections 7476
323.65 to 323.79, or section 5721.18 of the Revised Code is 7477
commenced with respect to that land. 7478

(C) The electing subdivision shall select from such lists 7479
the delinquent lands that constitute nonproductive lands that it 7480
wishes to acquire, and shall notify the prosecuting attorney of 7481
its selection prior to the advertisement and sale of the 7482
nonproductive lands pursuant to such a foreclosure proceeding, 7483
or as otherwise provided in sections 323.65 to 323.79 of the 7484
Revised Code. Notwithstanding the sales price provisions to the 7485
contrary in division (A) of section 323.28 or in divisions (A) 7486
(1) and (C) of section 5721.19 of the Revised Code, selected 7487
nonproductive lands subject to a foreclosure proceeding pursuant 7488
to section 323.25, sections 323.65 to 323.79, or section 5721.18 7489

of the Revised Code that require a sale shall be advertised for 7490
sale and be sold, without appraisal, for not less than the 7491
amount determined under division (A) (1) of section 323.28 or 7492
sections 323.65 to 323.79 of the Revised Code in the case of 7493
selected nonproductive lands subject to a foreclosure proceeding 7494
pursuant to section 323.25 or sections 323.65 to 323.79 of the 7495
Revised Code, or the amount determined under division (A) (2) of 7496
section 5721.19 in the case of selected nonproductive lands 7497
subject to a foreclosure proceeding pursuant to section 5721.18 7498
of the Revised Code, or as prescribed in sections 323.65 to 7499
323.79 of the Revised Code. Except as otherwise authorized in 7500
section 323.78 of the Revised Code, all nonproductive lands so 7501
selected, when advertised for sale pursuant to a foreclosure 7502
proceeding, shall be advertised separately from the 7503
advertisement applicable to other delinquent lands. 7504
Notwithstanding division (A) of section 5721.191 of the Revised 7505
Code, the minimum amount for which selected nonproductive lands 7506
subject to a foreclosure proceeding pursuant to section 5721.18 7507
of the Revised Code will be sold, as specified in the 7508
advertisement for sale, shall equal the sum of the taxes, 7509
assessments, charges, penalties, interest, and costs due on the 7510
parcel as determined under division (A) (2) of section 5721.19 of 7511
the Revised Code. Notwithstanding provisions to the contrary in 7512
division (A) of section 323.28 of the Revised Code, the minimum 7513
amount for which selected nonproductive lands subject to a 7514
foreclosure proceeding pursuant to section 323.25 of the Revised 7515
Code will be sold, as specified in the advertisement for sale, 7516
shall equal the amount specified in division (A) (1) of section 7517
323.28 of the Revised Code. The advertisement relating to the 7518
selected nonproductive lands also shall include a statement that 7519
the lands have been determined by the electing subdivision to be 7520
nonproductive lands and that, if at a foreclosure sale no bid 7521

for the appropriate amount specified in this division is 7522
received, such lands shall be sold or transferred to the 7523
electing subdivision. 7524

(D) If any nonproductive land selected by an electing 7525
subdivision is advertised and offered for sale at one sale 7526
pursuant to this section but is not sold for want of a minimum 7527
bid, the electing subdivision that selected the nonproductive 7528
land shall be deemed to have submitted the winning bid at such 7529
sale, and the land is deemed sold to the electing subdivision 7530
for no consideration other than the amounts charged under 7531
divisions (E) ~~and (F)~~ of this section. If both a county and a 7532
township within that county have adopted a resolution pursuant 7533
to section 5722.02 of the Revised Code and both subdivisions 7534
select the same parcel or parcels of land, the subdivision that 7535
first notifies the prosecuting attorney of such selection shall 7536
be the electing subdivision deemed to have submitted the winning 7537
bid under this division. If a municipal corporation and a county 7538
land reutilization corporation select the same parcel or parcels 7539
of land, the municipal corporation shall be deemed the winning 7540
bidder under this division. The officer conducting the sale 7541
shall announce the bid of the electing subdivision at the sale 7542
and shall report the proceedings to the court or board of 7543
revision for confirmation of sale. 7544

(E) Upon the sale or transfer of any nonproductive land to 7545
an electing subdivision, the county auditor shall charge the 7546
costs, as determined by the court or board of revision, incurred 7547
in the foreclosure proceeding instituted under section 323.25, 7548
sections 323.65 to 323.79, or section 5721.18 of the Revised 7549
Code and applicable to the nonproductive land to the taxing 7550
districts, including the electing subdivision, in direct 7551
proportion to their interest in the taxes, assessments, charges, 7552

penalties, and interest on the nonproductive land due and 7553
payable at the time the land was sold pursuant to the 7554
foreclosure proceeding. The interest of each taxing district in 7555
the taxes, assessments, charges, penalties, and interest on the 7556
nonproductive land shall bear the same proportion to the amount 7557
of those taxes, assessments, charges, penalties, and interest 7558
that the amount of taxes levied by each district against the 7559
nonproductive land in the preceding tax year bears to the taxes 7560
levied by all such districts against the nonproductive land in 7561
the preceding tax year. If the electing subdivision is a county 7562
land reutilization corporation and the nonproductive land is 7563
sold or transferred to the corporation, the corporation shall be 7564
deemed to have the proportionate interest of the county on whose 7565
behalf it has been designated and organized in the taxes, 7566
assessments, charges, penalties, and interest on the 7567
nonproductive land in that county. In making a semiannual 7568
apportionment of funds, the auditor shall retain at the next 7569
apportionment the amount charged to each such taxing district, 7570
except that in the case of nonproductive land sold or 7571
transferred to a county land reutilization corporation, the 7572
auditor shall provide an invoice to the corporation for the 7573
amount charged to it. The costs retained by the auditor shall be 7574
deposited to the credit of the county treasurer's delinquent tax 7575
and assessment collection fund and the county prosecutor's 7576
delinquent tax and assessment collection fund under section 7577
321.261 of the Revised Code to reimburse the treasurer and 7578
prosecutor according to actual identified and advanced costs 7579
expended by the prosecutor or treasurer, equally, or in 7580
proportion to the percentage that each of their costs bears to 7581
the total costs. 7582

(F) The officer conducting the sale shall execute and file 7583

for recording a deed conveying title to the land upon the filing 7584
of the entry of the confirmation of sale, unless the 7585
nonproductive land is redeemed under section 323.31 or 5721.18 7586
of the Revised Code. If the alternative redemption period 7587
applies under section 323.78 of the Revised Code, the officer 7588
shall not execute the deed and file it for recording until the 7589
alternative redemption period expires. In either case, once the 7590
deed has been recorded, the officer shall deliver the deed to 7591
the electing subdivision; thereupon, title to the land is 7592
incontestable in the electing subdivision and free and clear of 7593
all liens and encumbrances, except those easements and covenants 7594
of record running with the land and created prior to the time at 7595
which the taxes or assessments, for the nonpayment of which the 7596
land is sold or transferred at foreclosure, became due and 7597
payable. 7598

When title to a parcel of land upon which a lien has been 7599
placed under section 715.261, 743.04, or 6119.06 of the Revised 7600
Code is transferred to a county land reutilization corporation 7601
under this section, the lien on the parcel shall be extinguished 7602
if the lien is for costs or charges that were incurred before 7603
the date of the transfer to the corporation and if the 7604
corporation did not incur the costs or charges, regardless of 7605
whether the lien was attached or the costs or charges were 7606
certified before the date of transfer. In such a case, the 7607
corporation and its successors in title shall take title to the 7608
property free and clear of any such lien and shall be immune 7609
from liability in any action to collect such costs or charges. 7610

If a county land reutilization corporation takes title to 7611
property under this chapter before any costs or charges have 7612
been certified or any lien has been placed with respect to the 7613
property under section 715.261, 743.04, or 6119.06 of the 7614

Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

At the time of the sale or transfer, the officer shall collect and the electing subdivision shall pay the fee required by law for transferring and recording of deeds. In accordance with section ~~1724.10~~ 317.32 of the Revised Code, an electing subdivision ~~that is a county land reutilization corporation~~ shall not be required to pay any ~~such~~ recording fee.

The title is not invalid because of any irregularity, informality, or omission of any proceedings under section 323.25, sections 323.65 to 323.79, this chapter, or Chapter 5721. of the Revised Code, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate any provision of such chapters for notice to record holders of title, lien, or mortgage to, or other interests in, the foreclosed lands.

Sec. 5722.031. (A) If, in any foreclosure proceeding initiated under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, a county board of revision, court of common pleas, or municipal court issues a decree of foreclosure, order of sale, order of transfer, or confirmation of sale under section 5722.03 of the Revised Code that transfers a delinquent parcel to an electing subdivision, the electing subdivision may file a petition with the board or court to vacate the decree, order, or confirmation of sale on the basis that such electing subdivision does not wish to acquire the

parcel or for any other reason. The electing subdivision may 7645
file such a petition notwithstanding any prior request by the 7646
electing subdivision or a party acting on behalf of the electing 7647
subdivision to acquire the parcel. 7648

If the electing subdivision files the petition within 7649
sixty days after the journalization of the decree, order, or 7650
confirmation of sale, the board or court shall vacate the 7651
decree, order, or confirmation of sale. If the electing 7652
subdivision files the petition more than sixty days after the 7653
journalization of the decree, order, or confirmation of sale, 7654
the board or court may vacate the decree, order, or confirmation 7655
of sale at its discretion utilizing standards of review 7656
prescribed in or consistent with Civil Rule 60. 7657

(B) An electing subdivision that files a petition under 7658
division (A) of this section shall not be required to intervene 7659
in the proceeding to which the petition relates, but shall file 7660
the petition in the same manner as would a party to the action. 7661
Upon filing the petition, the electing subdivision shall serve 7662
notice of the petition upon all parties to the action, except 7663
any party that previously failed to answer, plead, or appear in 7664
the proceeding as required in Civil Rule 12 or that is deemed to 7665
be in default under division (D) of section 323.69 of the 7666
Revised Code. 7667

(C) Upon the vacation of a decree, order, or confirmation 7668
of sale under division (A) of this section, the court of common 7669
pleas, municipal court, or board of revision shall reinstate the 7670
proceeding and schedule any further hearing or disposition 7671
required by law. The court or board shall not issue any further 7672
decree, order, or confirmation of sale transferring the 7673
delinquent parcel to the electing subdivision unless the 7674

electing subdivision petitions the court or board to acquire the 7675
parcel under sections 323.28, ~~323.74~~, 323.78, 5721.19, or 7676
5722.03 of the Revised Code at least seven days before a 7677
scheduled final hearing or sale of the parcel pursuant to the 7678
proceeding. In such a case, the electing subdivision shall not 7679
file, and the court or board shall not approve, any subsequent 7680
petition to vacate a decree, order, or confirmation of sale 7681
transferring the parcel to the electing subdivision. 7682

Sec. 5722.04. (A) Upon receipt of an ordinance or 7683
resolution adopted pursuant to section 5722.02 of the Revised 7684
Code, the county auditor shall deliver to the electing 7685
subdivision a list of all delinquent lands within an electing 7686
subdivision's boundaries that have been forfeited to the state 7687
pursuant to section 5723.01 of the Revised Code and thereafter 7688
shall notify the electing subdivision of any additions to or 7689
deletions from such list. 7690

The electing subdivision shall select from such lists the 7691
forfeited lands that constitute nonproductive lands that the 7692
subdivision wishes to acquire, and shall notify the county 7693
auditor of its selection prior to the advertisement and sale of 7694
such lands. Notwithstanding the sales price provisions of 7695
division (A)(1) of section 5723.06 of the Revised Code, the 7696
selected nonproductive lands shall be advertised for sale and be 7697
sold to the highest bidder for an amount at least sufficient to 7698
pay the amount determined under division ~~(A)(2)~~ (A)(1)(b) of 7699
section ~~5721.16~~ 5723.06 of the Revised Code. All nonproductive 7700
lands forfeited to the state and selected by an electing 7701
subdivision, when advertised for sale pursuant to the relevant 7702
procedures set forth in Chapter 5723. of the Revised Code, shall 7703
be advertised separately from the advertisement applicable to 7704
other forfeited lands. The advertisement relating to the 7705

selected nonproductive lands also shall include a statement that 7706
the lands have been selected by the electing subdivision as 7707
nonproductive lands that it wishes to acquire and that, if at 7708
the forfeiture sale no bid for the sum of the taxes, 7709
assessments, charges, penalties, interest, and costs due on the 7710
parcel as determined under division ~~(A)(1)(a)~~ (A)(1)(b) of 7711
section 5723.06 of the Revised Code is received, the lands shall 7712
be sold to the electing subdivision. 7713

(B) If any nonproductive land that has been forfeited to 7714
the state and selected by an electing subdivision is advertised 7715
and offered for sale by the auditor pursuant to Chapter 5723. of 7716
the Revised Code, but no minimum bid is received, the electing 7717
subdivision shall be deemed to have submitted the winning bid, 7718
and the land is deemed sold to the electing subdivision for no 7719
consideration other than the fee charged under division (C) of 7720
this section. If both a county and a township in that county 7721
have adopted a resolution pursuant to section 5722.02 of the 7722
Revised Code and both subdivisions select the same parcel or 7723
parcels of land, the electing subdivision deemed to have 7724
submitted the winning bid under this division shall be 7725
determined pursuant to division (D) of section 5722.03 of the 7726
Revised Code. 7727

The auditor shall announce the bid at the sale and shall 7728
declare the selected nonproductive land to be sold to the 7729
electing subdivision. The auditor shall deliver to the electing 7730
subdivision a certificate of sale. 7731

(C) On the returning of the certificate of sale to the 7732
auditor, the auditor shall execute and file for recording a deed 7733
conveying title to the selected nonproductive land and, once the 7734
deed has been recorded, deliver it to the electing subdivision. 7735

Thereupon, all previous title is extinguished, and the title in 7736
the electing subdivision is incontestable and free and clear 7737
from all liens and encumbrances, except ~~taxes and special~~ 7738
~~assessments that are not due at the time of the sale and any~~ 7739
easements and covenants of record running with the land and 7740
created prior to the time at which the taxes or assessments, for 7741
the nonpayment of which the nonproductive land was forfeited, 7742
became due and payable. 7743

When title to a parcel of land upon which a lien has been 7744
placed under section 715.261, 743.04, or 6119.06 of the Revised 7745
Code is transferred to a county land reutilization corporation 7746
under this section, the lien on the parcel shall be extinguished 7747
if the lien is for costs or charges that were incurred before 7748
the date of the transfer to the corporation and if the 7749
corporation did not incur the costs or charges, regardless of 7750
whether the lien was attached or the costs or charges were 7751
certified before the date of transfer. In such a case, the 7752
corporation and its successors in title shall take title to the 7753
property free and clear of any such lien and shall be immune 7754
from liability in any action to collect such costs or charges. 7755

If a county land reutilization corporation takes title to 7756
property before any costs or charges have been certified or any 7757
lien has been placed with respect to the property under section 7758
715.261, 743.04, or 6119.06 of the Revised Code, the corporation 7759
shall be deemed a bona fide purchaser for value without 7760
knowledge of such costs or lien, regardless of whether the 7761
corporation had actual or constructive knowledge of the costs or 7762
lien, and any such lien shall be void and unenforceable against 7763
the corporation and its successors in title. 7764

At the time of the sale, the auditor shall collect and the 7765

electing subdivision shall pay the fee required by law for 7766
transferring and recording of deeds. 7767

Upon delivery of a deed conveying any nonproductive land 7768
to an electing subdivision, the county auditor shall charge all 7769
costs incurred in any proceeding instituted under section 7770
~~5721.14~~ or 5721.18 of the Revised Code or incurred as a result 7771
of the forfeiture and sale of the nonproductive land to the 7772
taxing districts, including the electing subdivision, in direct 7773
proportion to their interest in the taxes, assessments, charges, 7774
interest, and penalties on the nonproductive land due and 7775
payable at the time the land was sold at the forfeiture sale. 7776
The interest of each taxing district in the taxes, assessments, 7777
charges, penalties, and interest on the nonproductive land shall 7778
bear the same proportion to the amount of those taxes, 7779
assessments, charges, penalties, and interest that the amount of 7780
taxes levied by each district against the nonproductive land in 7781
the preceding tax year bears to the taxes levied by all such 7782
districts against the nonproductive land in the preceding tax 7783
year. If the electing subdivision is a county land reutilization 7784
corporation and the nonproductive land is sold or transferred to 7785
the corporation, the corporation shall be deemed to have the 7786
proportionate interest of the county designating or organizing 7787
such corporation in the taxes, assessments, charges, penalties, 7788
and interest on the nonproductive land in the county. In making 7789
a semiannual apportionment of funds, the auditor shall retain at 7790
the next apportionment the amount charged to each such taxing 7791
district, except that in the case of nonproductive land conveyed 7792
to a county land reutilization corporation the auditor shall 7793
invoice the corporation the amount charged to it. 7794

(D) If no political subdivision has requested to purchase 7795
a parcel of land at a foreclosure sale, any lands otherwise 7796

forfeited to the state for want of a bid at the foreclosure sale 7797
may, upon the request of a county land reutilization 7798
corporation, be transferred directly without cost to the 7799
corporation without appraisal or public bidding. 7800

Sec. 5722.05. Whenever nonproductive land is sold or 7801
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or~~, 7802
5722.04, or 5723.04 of the Revised Code to an electing 7803
subdivision, no action shall be commenced, nor shall any defense 7804
be asserted, after one year from the date the deed conveying 7805
such land to the electing subdivision is filed for record, to 7806
question the validity of the title vested in the electing 7807
subdivision by such sale or transfer for any irregularity, 7808
informality, or omission in the proceedings relative to the 7809
foreclosure, forfeiture, ~~or sale,~~ or transfer of such 7810
nonproductive land to the electing subdivision. 7811

Sec. 5722.06. An electing subdivision, other than a county 7812
land reutilization corporation, shall assume possession and 7813
control of any nonproductive land acquired by it under section 7814
5722.03, 5722.04, or 5722.10 of the Revised Code and any other 7815
land it acquires from whatever source acquired as a part of its 7816
land reutilization program. The electing subdivision shall hold 7817
and administer such property in a governmental capacity for the 7818
benefit of itself and of other taxing districts having an 7819
interest in the taxes, assessments, charges, interest, and 7820
penalties due and owing thereon at the time of the property's 7821
acquisition by the electing subdivision. In its administration 7822
of such nonproductive land as a part of a land reutilization 7823
program, the electing subdivision shall: 7824

(A) Manage, maintain, and protect, or temporarily use for 7825
a public purpose such land in such manner as it deems 7826

appropriate; 7827

(B) Compile and maintain a written inventory of all such 7828
land. The inventory shall be available for public inspection and 7829
distribution at all times. 7830

(C) ~~Study, analyze, and evaluate potential, present, and~~ 7831
~~future uses for such land which would provide for the effective~~ 7832
~~reutilization of the nonproductive land;~~ 7833

~~(D)~~ Plan for, and use its best efforts to consummate, the 7834
sale or other disposition of such land at such times and upon 7835
such terms and conditions as it deems appropriate to the 7836
fulfillment of the purposes and objectives of its land 7837
reutilization program; 7838

~~(E)~~ (D) Establish and maintain records and accounts 7839
reflecting all transactions, expenditures, and revenues relating 7840
to its land reutilization program, including separate 7841
itemizations of all transactions, expenditures, and revenues 7842
concerning each individual parcel of real property acquired as a 7843
part of such program. 7844

A county land reutilization corporation acquiring title to 7845
lands under section 5722.03, 5722.04, ~~or~~ 5722.10, 5723.01, or 7846
5723.04 of the Revised Code, and to any other land it acquires_ 7847
from whatever source acquired as a part of its land 7848
reutilization program, shall maintain, operate, hold, transact, 7849
and dispose of such land as provided in its plan and pursuant to 7850
its purposes under Chapter 1724. of the Revised Code. 7851

Sec. 5722.07. ~~As used in this section, "fair market value"~~ 7852
~~means the appraised value of the nonproductive land made with~~ 7853
~~reference to such redevelopment and reutilization restrictions~~ 7854
~~as may be imposed by the electing subdivision as a condition of~~ 7855

~~sale or as may be otherwise applicable to such land.~~ 7856

An electing subdivision may, without appraisal or 7857
competitive bidding, sell any land acquired by it as a part of 7858
its land reutilization program at such times, to such persons, 7859
and upon such terms and conditions, and subject to such 7860
restrictions and covenants as it deems necessary or appropriate 7861
to ~~assure~~ promote the land's effective reutilization. ~~Except~~ 7862
~~with respect to a sale by or to a county land reutilization~~ 7863
~~corporation, such land shall be sold at not less than its fair~~ 7864
~~market value. However, except with respect to land held by a~~ 7865
~~county land reutilization corporation, upon the approval of the~~ 7866
~~legislative authorities of those taxing districts entitled to~~ 7867
~~share in the proceeds from the sale thereof, the~~ An electing 7868
subdivision may ~~either~~ retain such land for devotion by it to 7869
land reutilization purposes or public use, or sell, lease, or 7870
otherwise transfer any such land to ~~another~~ a political 7871
subdivision ~~for the devotion to public use by such political~~ 7872
~~subdivision for a consideration less than fair market value,~~ 7873
another electing subdivision, or any other person with or 7874
without consideration and without reference to fair market value 7875
in order to promote the land's effective reutilization. 7876

~~Whenever an electing subdivision sells any land acquired~~ 7877
~~as part of its land reutilization program for an amount equal to~~ 7878
~~or greater than fair market value, it shall execute and deliver~~ 7879
~~all agreements and instruments incident thereto. The electing~~ 7880
~~subdivision may execute and deliver all agreements and~~ 7881
~~instruments without procuring any approval, consent, conveyance,~~ 7882
~~or other instrument from any other person or entity, including~~ 7883
~~the other taxing districts entitled to share in the proceeds~~ 7884
~~from the sale thereof.~~ 7885

An electing subdivision may, for purposes of land disposition, consolidate, assemble, or subdivide individual parcels of land acquired as part of its land reutilization program.

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:

(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;

(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.~~

~~(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:~~

~~(1) The taxes, assessments, charges, penalties, and interest due and owing on such land as of the date of acquisition by the electing subdivision;~~ 7916
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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.~~ 7919
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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.~~ 7924
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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.~~ 7927
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electing subdivision to be used for land reutilization purposes, public purposes, and, in the case of county land reutilization corporations, any purpose enumerated in Chapter 1724. of the Revised Code. 7931
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Sec. 5722.10. An electing subdivision may accept a conveyance in lieu of foreclosure of delinquent land from the owners thereof of the delinquent land, regardless of whether a tax foreclosure has been filed against the delinquent land. Such conveyance may only be accepted with the consent of the county auditor acting as the agent of the state pursuant to section 5721.09 of the Revised Code. If an electing subdivision or county land reutilization corporation certifies to the auditor in writing that the delinquent land is abandoned land as defined in section 323.65 of the Revised Code, the auditor shall consent to the conveyance. Such consent shall be given regardless of 7935
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whether there exists any liens, encumbrances, or other interests 7946
of record on the abandoned delinquent land, except that upon 7947
such conveyance, the liens, encumbrances, or other interests of 7948
record shall remain with the land as conveyed to the electing 7949
subdivision or county land reutilization corporation. If the 7950
electing subdivision or county land reutilization corporation 7951
does not certify to the auditor in writing that the delinquent 7952
land is abandoned land, the auditor may consent to the 7953
conveyance for any reason authorized in this chapter. The owners 7954
or the electing ~~municipal corporation or township~~ subdivision 7955
shall pay all expenses incurred by the county in connection with 7956
any foreclosure ~~or foreclosure and forfeiture~~ proceeding filed 7957
pursuant to section 323.25, sections 323.65 to 323.79, or 7958
section 5721.18 ~~or 5721.14~~ of the Revised Code relative to such 7959
land. ~~When the electing subdivision is the county or county land~~ 7960
~~reutilization corporation acting on behalf of a county, it may~~ 7961
~~require the owner to pay the expenses.~~ The owner shall present 7962
the electing subdivision with evidence satisfactory to the 7963
subdivision that it will obtain by such conveyance fee simple 7964
title to such delinquent land. Unless otherwise agreed to by the 7965
electing subdivision accepting the conveyance, the title shall 7966
be free and clear of all liens and encumbrances, except such 7967
easements and covenants of record running with the land as were 7968
created prior to the time of the conveyance and delinquent 7969
taxes, assessments, penalties, interest, and charges, and taxes 7970
and special assessments that are a lien on the real property at 7971
the time of the conveyance. Any costs, charges, or liens that 7972
have been assessed, certified, or placed under section 715.261, 7973
743.04, or 6119.06 of the Revised Code with respect to real 7974
property acquired by or transferred to a county land 7975
reutilization corporation under this section shall, at the time 7976
of the conveyance to the corporation, be extinguished and of no 7977

force and effect as against the corporation, its successors, or 7978
its assignees, provided that the lien is for charges or costs 7979
that were incurred before the date of transfer to the 7980
corporation and that were not incurred by the corporation. 7981

Real property acquired by an electing subdivision under 7982
this section shall not be subject to foreclosure or forfeiture 7983
under Chapter 5721. or 5723. of the Revised Code. ~~The sale or~~ 7984
~~other transfer, as authorized by section 5722.07 of the Revised~~ 7985
~~Code, of real property acquired under this section shall~~ 7986
~~extinguish the lien on the title for all taxes, assessments,~~ 7987
~~penalties, interest, and charges delinquent at the time of the~~ 7988
~~conveyance of the delinquent land to the electing subdivision.~~ 7989
The conveyance of real property under this section shall 7990
extinguish all liens on the title for taxes, assessments, 7991
penalties, interest, and charges at the time of the conveyance 7992
of the delinquent land to the electing subdivision. 7993

Sec. 5722.11. All lands acquired and held by an electing 7994
subdivision pursuant to this chapter shall be deemed real 7995
property used for a public purpose and, notwithstanding section 7996
5709.08 of the Revised Code, shall be exempt from taxation until 7997
sold. An exemption authorized under this section shall commence 7998
on the day title to the property is transferred to the electing 7999
subdivision and shall continue while title is held by the 8000
electing subdivision. The exemption shall end on the last day of 8001
the tax year in which the instrument transferring title from the 8002
electing subdivision to an owner whose use of the property does 8003
not qualify for an exemption pursuant to any other section of 8004
the Revised Code is recorded. If the title to the property is 8005
transferred to the electing subdivision and from the electing 8006
subdivision in the same tax year, then the exemption shall 8007
continue to the end of that tax year. The entire amount of taxes 8008

that are a lien but not yet determined, assessed, and levied for 8009
the tax year in which title is transferred to the electing 8010
subdivision shall be remitted by the county auditor. 8011

Sec. 5722.14. If nonproductive land is subsequently 8012
included within an impacted cities project, as defined in 8013
section 1728.01 of the Revised Code, taxes on the land in the 8014
base period of the year immediately preceding the initial 8015
acquisition, as provided in section 1728.111 of the Revised 8016
Code, shall be determined by applying the land valuation as it 8017
existed in either the year preceding such initial acquisition, 8018
or in the next succeeding year after such nonproductive land is 8019
sold pursuant to section 5722.07 ~~or 5722.13~~ of the Revised Code, 8020
whichever valuation is greater. 8021

This section does not apply to nonproductive land acquired 8022
and held by a county land reutilization corporation. 8023

Sec. 5722.15. ~~(A)~~ When an electing subdivision ~~purchases~~ 8024
acquires nonproductive land under ~~section~~ sections 323.65 to 8025
323.79, 5722.03 ~~or~~, 5722.04, 5722.10, or 5723.04 of the Revised 8026
Code, the county auditor shall remove from the auditor's tax 8027
lists and duplicates all taxes, assessments, charges, penalties, 8028
and interest that are due and payable on the land at the time of 8029
the ~~sale~~ acquisition in the same manner as if the property had 8030
been sold to any other buyer at the foreclosure or forfeiture 8031
sale. 8032

~~(B) The county auditor shall certify to an electing~~ 8033
~~subdivision, other than a county land reutilization corporation,~~ 8034
~~that purchases nonproductive land under section 5722.03 or~~ 8035
~~5722.04 of the Revised Code a record of all of the taxes,~~ 8036
~~assessments, charges, interest, and penalties that were due on~~ 8037
~~the parcel at the time of the sale; the taxing districts to~~ 8038

~~which they were owed; and the proportion of that amount that was~~ 8039
~~owed to each taxing district. Except with respect to a county-~~ 8040
~~land reutilization corporation, the certification shall be used-~~ 8041
~~by such an electing subdivision in distributing the proceeds of-~~ 8042
~~any sale of the land in accordance with division (C) (1) of-~~ 8043
~~section 5722.08 of the Revised Code.~~ 8044

Sec. 5722.21. (A) As used in this section: 8045

(1) "Eligible delinquent land" means delinquent land ~~or~~ 8046
~~delinquent vacant land~~, as defined in section 5721.01 of the 8047
Revised Code, included in a delinquent tax list ~~or delinquent-~~ 8048
~~vacant land tax list~~ that has been certified delinquent within 8049
the meaning of section 5721.03 of the Revised Code, excluding 8050
any certificate parcel as defined in section 5721.30 of the 8051
Revised Code. 8052

(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of 8053
unpaid taxes, assessments, recoupment charges, penalties, and 8054
interest charged against eligible delinquent land ~~that became-~~ 8055
~~delinquent, including taxes that are a lien but not yet~~ 8056
determined, assessed, and levied, before transfer of title to a 8057
county, municipal corporation, township, or county land 8058
reutilization corporation under this section. 8059

(3) "Foreclosure costs" means the sum of all costs or 8060
other charges of publication, service of notice, prosecution, or 8061
other proceedings against the land under sections 323.25 to 8062
323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code 8063
as may pertain to delinquent land or be fairly apportioned to it 8064
by the county treasurer. 8065

~~(4) "Tax foreclosure sale" means a sale of delinquent land~~ 8066
~~pursuant to foreclosure proceedings under sections 323.25 to-~~ 8067

~~323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the Revised Code.~~ 8068
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~~(5) "Taxing authority" means the legislative authority of any taxing unit, as defined in section 5705.01 of the Revised Code, in which is located a parcel of eligible delinquent land acquired or to be acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration under division (B) of this section is in effect.~~ 8070
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(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners, a board of township trustees, or the board of directors of a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, township, or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, or township for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. In any county, municipal corporation, or township in which The eligible delinquent land may be acquired from any person, including another political subdivision or an electing subdivision. When such a declaration is in effect, the county, municipal corporation, township, or county land reutilization corporation may purchase or otherwise acquire title to eligible delinquent land, other than by appropriation, and the title shall pass free and clear of the lien all liens for delinquent taxes as provided in division (D) of this section and costs, including foreclosure costs, which shall be extinguished simultaneously with the transfer of title to the county, municipal corporation, township, or county land reutilization corporation. The authority granted by this section is supplemental to the authority granted under sections 5722.01 8076
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to 5722.15 of the Revised Code. 8099

~~(C) With respect to any parcel of eligible delinquent land 8100
purchased or acquired by a county, municipal corporation, 8101
township, or county land reutilization corporation in which a 8102
declaration is in effect under this section, the county, 8103
municipal corporation, or township may obtain the consent of 8104
each taxing authority for release of any claim on the delinquent 8105
taxes and associated costs attaching to that property at the 8106
time of conveyance to the county, municipal corporation, or 8107
township. Consent shall be obtained in writing, and shall be 8108
certified by the taxing authority granting consent or by the 8109
fiscal officer or other person authorized by the taxing 8110
authority to provide such consent. Consent may be obtained 8111
before or after title to the eligible delinquent land is 8112
transferred to the county, municipal corporation, or township. A 8113
county that has organized and designated a county land 8114
reutilization corporation for purposes of this chapter is not 8115
required to obtain such consent. Upon conveyance to a county 8116
land reutilization corporation, the consent shall be deemed to 8117
have been given to the extent that the corporation requires 8118
consent.— 8119~~

~~The taxing authority of a taxing unit and a county, 8120
municipal corporation, or township in which a declaration is in 8121
effect under this section may enter into an agreement whereby 8122
the taxing authority consents in advance to release of the 8123
taxing authority's claim on delinquent taxes and associated 8124
costs with respect to all or a specified number of parcels of 8125
eligible delinquent land that may be purchased or acquired by 8126
the county, municipal corporation, or township for the purposes 8127
of this section. The agreement shall provide for any terms and 8128
conditions on the release of such claim as are mutually 8129~~

~~agreeable to the taxing authority and county, municipal corporation, or township, including any notice to be provided by the county, municipal corporation, or township to the taxing authority of the purchase or acquisition of eligible delinquent land situated in the taxing unit; any option vesting in the taxing authority to revoke its release with respect to any parcel of eligible delinquent land before the release becomes effective; and the manner in which notice of such revocation shall be effected. Nothing in this section or in such an agreement shall be construed to bar a taxing authority from revoking its advance consent with respect to any parcels of eligible delinquent land purchased or acquired by the county, municipal corporation, or township before the county, municipal corporation, or township enters into a purchase or other agreement for acquisition of the parcels.~~

~~A county that has organized and designated a county land reutilization corporation is not required to enter into such an agreement with a taxing authority.~~

~~(D) The lien for the delinquent taxes and associated costs for which all of the taxing authorities have consented to release their claims under this section is hereby extinguished, and the transfer of title to such delinquent land to the county, municipal corporation, or township shall be transferred free and clear of the lien for such taxes and costs. If a taxing authority does not consent to the release of its claim on delinquent taxes and associated costs, the entire amount of the 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~~ 8161
~~transfer of title to the corporation, notwithstanding that the~~ 8162
~~taxing authorities have not consented to release their claims~~ 8163
~~under this section.~~ 8164

~~(E)~~ All eligible delinquent land acquired by a county, 8165
municipal corporation, township, or county land reutilization 8166
corporation under this section is real property held for a 8167
public purpose and is exempted from taxation until the county, 8168
municipal corporation, township, or county land reutilization 8169
corporation sells or otherwise disposes of property. An 8170
exemption authorized under this section shall commence on the 8171
day title to the eligible delinquent land is transferred to the 8172
county, municipal corporation, township, or county land 8173
reutilization corporation and shall continue while title is held 8174
by the county, municipal corporation, township, or county land 8175
reutilization corporation. The exemption shall end on the last 8176
day of the tax year in which the instrument transferring title 8177
from the county, municipal corporation, township, or county land 8178
reutilization corporation to an owner whose use of the property 8179
does not qualify for an exemption pursuant to any other section 8180
of the Revised Code is recorded. If the title to the property is 8181
transferred to and from the county, municipal corporation, 8182
township, or county land reutilization corporation in the same 8183
tax year, then the exemption shall continue to the end of that 8184
tax year. 8185

~~(F)~~ (D) If a county, municipal corporation, township, or 8186
county land reutilization corporation sells or otherwise 8187
disposes of delinquent land it purchased or acquired ~~and for~~ 8188
~~which all or a portion of a taxing authority's claim for~~ 8189
~~delinquent taxes was released under this section, whether by~~ 8190
~~consent of the taxing authority or pursuant to division (D) of~~ 8191

~~this section,~~ the net proceeds from such sale or disposition 8192
shall be used for such redevelopment purposes the board of 8193
county commissioners, the legislative authority of the municipal 8194
corporation, the board of township trustees, or the board of 8195
directors of the county land reutilization corporation considers 8196
necessary or appropriate. 8197

Sec. 5722.22. ~~A~~ Neither a county land reutilization 8198
corporation nor its wholly owned subsidiary is not liable for 8199
damages, or subject to equitable remedies, for breach of a 8200
common law duty, or for violation of sections 3737.87 to 8201
~~3737.891~~ 3737.89 of the Revised Code or Chapter 3704., 3734., 8202
3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the 8203
Revised Code or any rule adopted or order, permit, license, 8204
variance, or plan approval issued under any of those chapters in 8205
connection with a parcel of land acquired by the county land 8206
reutilization corporation or its wholly owned subsidiary, which 8207
retains sovereign immunity under Chapter 2744. of the Revised 8208
Code. 8209

Sec. 5723.01. (A) ~~(1)~~ Every tract of land and town lot, 8210
which, pursuant to foreclosure proceedings under section 323.25, 8211
sections 323.65 to 323.79, or section 5721.18 of the Revised 8212
Code, has been advertised and offered for sale on two separate 8213
occasions, not less than two weeks apart, or in the case of 8214
abandoned land as defined in section 323.65 of the Revised Code 8215
or nonproductive land as defined in section 5722.01 of the 8216
Revised Code, advertised and offered for sale on one occasion, 8217
and not sold for want of bidders, shall be forfeited to the 8218
state ~~or to a political subdivision, school district, or county-~~ 8219
~~land reutilization corporation pursuant to division (A) (3) of-~~ 8220
~~this section.~~ 8221

~~(2)~~ (B) The county prosecuting attorney shall certify to 8222
the court or, in the case of foreclosure proceedings under 8223
sections 323.65 to 323.79 of the Revised Code, to the board of 8224
revision that such tract of land or town lot has been twice 8225
offered for sale or once offered for sale in the case of 8226
abandoned land or nonproductive land and not sold for want of a 8227
bidder. Such forfeiture of lands and town lots shall be 8228
effective ~~when the court by~~ upon the journalization of an entry 8229
that orders such lands and town lots forfeited to the state or 8230
~~to a political subdivision, school district, or county land-~~ 8231
~~reutilization corporation pursuant to division (A) (3) of this~~ 8232
~~section.~~ Upon journalization, all right, title, claim, and 8233
interest of the former owner is transferred to and vested in the 8234
state to be disposed of in conformity with this chapter. The 8235
court or board of revision shall order that forfeited land be 8236
disposed of in accordance with Chapter 5723. of the Revised 8237
Code. 8238

(C) A copy of ~~such the~~ entry described in division (B) of 8239
this section shall be certified to the county auditor and, after 8240
~~the date of the certification, all the right, title, claim, and~~ 8241
~~interest of the former owner is transferred to and vested in the~~ 8242
~~state to be disposed of in compliance with this chapter.~~ The 8243
county auditor shall record a copy of the entry with the county 8244
recorder. Notwithstanding any provision of the Revised Code to 8245
the contrary, the county recorder shall record a copy of the 8246
entry presented for recording by the county auditor even if it 8247
is not a certified copy. In such case, the recording shall be 8248
deemed to constitute certification of the entry. 8249

~~(3)~~ ~~After having been notified pursuant to division (A) (2)~~ 8250
~~of this section that the tract of land or town lot has been~~ 8251
~~twice offered for sale and not sold for want of bidders, the~~ 8252

~~court shall notify the political subdivision and school district 8253
in which the property is located, and any county land 8254
reutilization corporation in the county, and offer to forfeit 8255
the property to the political subdivision, school district, or 8256
corporation, or to an electing subdivision as defined in section 8257
5722.01 of the Revised Code, upon a petition from the political 8258
subdivision, school district, or corporation. If no such 8259
petition is filed with the court within ten days after 8260
notification by the court, the court shall forfeit the property 8261
to the state in accordance with division (A) (2) of this section. 8262
If a political subdivision, school district, or corporation 8263
requests through a petition to receive the property through 8264
forfeiture, the forfeiture of land and town lots is effective 8265
when, by entry, the court orders such lands and town lots 8266
forfeited to the political subdivision, school district, or 8267
corporation. The court shall certify a copy of the entry to the 8268
county auditor and, after the date of certification, all the 8269
right, title, claim, and interest of the former owner is 8270
transferred to and vested in the political subdivision, school 8271
district, or corporation. 8272~~

~~(4) (D) From and after the date of journalization of the 8273
order forfeiting a tract of land or a town lot to the state 8274
pursuant to division (A) (2) (B) of this section and until such 8275
forfeited land has been redeemed by the former owner pursuant to 8276
section 5723.03 of the Revised Code or sold or transferred 8277
pursuant to section 5723.04 of the Revised Code, any political 8278
subdivision in which the forfeited land is located or the county 8279
land reutilization corporation of the county in which the 8280
forfeited land is located, or an officer, agent, or employee of 8281
the subdivision or corporation, upon knowledge or belief that 8282
the forfeited land is unoccupied as defined in section 323.65 of 8283~~

the Revised Code, may enter the forfeited lands and any 8284
buildings, structures, or other improvements located on that 8285
land, for any of the following purposes: 8286

~~(a)~~ (1) Conducting an appraisal or inspection of the 8287
buildings, structures, or other improvements located on the 8288
forfeited land; 8289

~~(b)~~ (2) Conducting a voluntary action as defined in 8290
Chapter 3746. of the Revised Code or other environment 8291
assessment of the forfeited land and any buildings, structures, 8292
or other improvements located on that land; 8293

~~(c)~~ (3) Conducting any other health and safety inspection 8294
of the forfeited land and any buildings, structures, or other 8295
improvements located on that land. 8296

Unless an action or omission of a political subdivision or 8297
county land reutilization corporation, or an officer, agent, or 8298
employee of the subdivision or corporation, by clear and 8299
convincing evidence, constitutes willful or wanton misconduct or 8300
intentionally tortious conduct, the political subdivision or 8301
county land reutilization corporation, or an officer, agent, or 8302
employee of a subdivision or corporation, that enters the 8303
forfeited land pursuant to this division is not liable in any 8304
civil or administrative action, including an action in trespass, 8305
resulting from the entry onto the forfeited land or for any tort 8306
action as defined in section 3746.24 of the Revised Code 8307
resulting from the testing for or actual presence of hazardous 8308
substances or petroleum at, or the release of hazardous 8309
substances or petroleum from, a property where a voluntary 8310
action is being or has been conducted pursuant to Chapter 3746. 8311
of the Revised Code and the rules adopted under it. This 8312
immunity is in addition to any immunities from civil liability 8313

or defenses established by any other section of the Revised Code 8314
or available at common law. Any entry upon forfeited land and 8315
any buildings, structures, or improvements located on that land 8316
pursuant to division ~~(A)(4)~~ (D) of this section shall not 8317
constitute the exercise of dominion or control over the land or 8318
buildings, structures, or improvements on the land when that 8319
entry is for the purposes described in divisions ~~(A)(4)(a)~~ (D) 8320
(1) to (e)(3) of this section. 8321

~~(B) Every parcel against which a judgment of foreclosure 8322
and forfeiture is made in accordance with section 5721.16 of the 8323
Revised Code is forfeited to the state on the date the court 8324
enters a finding under that section. After that date, all the 8325
right, title, claim, and interest of the former owner is 8326
transferred to the state to be disposed of in compliance with 8327
the relevant provisions of this chapter. 8328~~

Sec. 5723.03. If the former owner of real property that 8329
has been forfeited, at any time before the state has disposed of 8330
such property, pays into the treasury of the county in which the 8331
property is situated, all the taxes, assessments, penalties, 8332
interest, and costs incurred in the foreclosure ~~or foreclosure 8333
and forfeiture~~ proceedings under section 323.25, ~~5721.14, or 8334
5721.18,~~ or sections 323.65 to 323.79 of the Revised Code or in 8335
proceedings under this chapter that stand charged against the 8336
property at the time of such payment, the state shall relinquish 8337
to such former owner all claim to such property. The county 8338
auditor shall then reenter the property on the auditor's tax 8339
list, under the name of the proper owner. The county auditor 8340
shall then add as due and payable on the next succeeding date 8341
for the payment of real estate taxes the amount of taxes, 8342
assessments, charges, penalties, and interest that were remitted 8343
pursuant to section 5723.02 of the Revised Code and all other 8344

taxes, assessments, charges, penalties, and interest that would 8345
have been due and payable with respect to the property from the 8346
date it was forfeited to the state. 8347

Sec. 5723.04. (A) The county auditor shall maintain a list 8348
of forfeited lands and shall ~~offer~~ conduct annually a sale of 8349
one or more tracts of such lands for sale annually, or more 8350
frequently if the auditor determines that more frequent sales 8351
are necessary. Subject to division (D) of this section, the 8352
auditor shall select the tract or tracts of forfeited lands to 8353
be included in such a sale. The auditor shall not be required to 8354
do either of the following: 8355

(1) Include all tracts of forfeited land on the list in 8356
any sale; 8357

(2) Offer any particular tract of forfeited land for sale 8358
at a particular time or within a given interval. 8359

(B) ~~Notwithstanding division (A) of this section~~ any other 8360
provision of this chapter, upon the request of a county land 8361
reutilization corporation organized under Chapter 1724. of the 8362
Revised Code, the county auditor shall promptly transfer to such 8363
corporation, by auditor's deed, the fee simple title to a parcel 8364
on the list of forfeited lands, which shall pass to such 8365
corporation free and clear of all taxes, assessments, charges, 8366
penalties, interest, and costs. Subject to division (C) of this 8367
section, any subordinate liens shall be deemed fully and forever 8368
satisfied and discharged. Upon such request, the land is deemed 8369
sold by the state for no consideration. The county land 8370
reutilization corporation or its agent shall file the deed for 8371
recording. 8372

(C) When title to a parcel of land upon which a lien has 8373

been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

(D) If a county land reutilization corporation organized under Chapter 1724. of the Revised Code requests that a tract or tracts of forfeited lands on the list of forfeited lands not be offered for sale at any time before the second publication in a newspaper, then the county auditor shall not offer that parcel for sale. Such a request by the county land reutilization corporation shall not obligate the corporation to acquire the tract or tracts pursuant to division (B) of this section or section 5722.04 of the Revised Code. A county land reutilization corporation shall not request that a tract of forfeited land not

be offered for sale if, as a result of one or more previous 8405
requests of the county land reutilization corporation, the tract 8406
of land has not been offered for sale for three consecutive 8407
years. 8408

Sec. 5723.05. If the taxes, assessments, charges, 8409
penalties, interest, and costs due on the forfeited lands have 8410
not been paid when the county auditor fixes the date for the 8411
sale of forfeited lands, the auditor shall give notice of them 8412
once a week for two consecutive weeks prior to the date fixed by 8413
the auditor for the sale, as provided in section 5721.03 of the 8414
Revised Code. The notice shall state that if the taxes, 8415
assessments, charges, penalties, interest, and costs charged 8416
against the lands forfeited to the state for nonpayment of taxes 8417
are not paid into the county treasury, and the county 8418
treasurer's receipt produced for the payment before the time 8419
specified in the notice for the sale of the lands, which day 8420
shall be named in the notice, each forfeited tract on which the 8421
taxes, assessments, charges, penalties, interest, and costs 8422
remain unpaid will be offered for sale beginning on the date set 8423
by the auditor, ~~at the courthouse in the county,~~ in order to 8424
satisfy the unpaid taxes, assessments, charges, penalties, 8425
interest, and costs, and that the sale will continue from day to 8426
day until each of the tracts in the sale is sold or offered for 8427
sale. 8428

The notice also shall state that, if the forfeited land is 8429
sold for an amount that is less than the amount of the 8430
delinquent taxes, assessments, charges, penalties, and interest 8431
against it, and, ~~if division (B) (2) of section 5721.17 of the~~ 8432
~~Revised Code is applicable, any notes issued by a receiver~~ 8433
~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8434
~~and any receiver's lien as defined in division (C) (4) of section~~ 8435

5721.18 of the Revised Code, the court, in a separate order, may 8436
enter a deficiency judgment against the last owner of record of 8437
the land before its forfeiture to the state, for the amount of 8438
the difference; and that, if that owner of record is a 8439
corporation, the court may enter the deficiency judgment against 8440
the stockholder holding a majority of that corporation's stock. 8441

Sec. 5723.06. (A) (1) The county auditor, on the day set 8442
for the sale of forfeited lands provided in section 5723.04 of 8443
the Revised Code, shall ~~attend at the courthouse and offer for~~ 8444
~~sale the whole of each tract of land as contained in the list~~ 8445
~~provided for in such section~~ to be included in the sale, at 8446
public auction, to the highest bidder, for an amount sufficient 8447
to pay the lesser of the ~~amounts described in divisions (A) (1)~~ 8448
~~and (2) of section 5721.16 of the Revised Code~~ following: 8449

(a) The appraised value of the parcel for taxation 8450
purposes, as determined by the county auditor and as specified 8451
in the delinquent land tax certificate or master list of 8452
delinquent tracts, plus the costs incurred in the foreclosure 8453
proceedings and forfeiture proceedings; 8454

(b) The total amount of the finding entered by the court 8455
or board of revision, and all subsequent taxes, assessments, 8456
charges, penalties, and interest due and payable at the time of 8457
journalization of the order of forfeiture described in section 8458
5723.01 of the Revised Code, plus the costs incurred in the 8459
foreclosure and forfeiture proceedings. For purposes of 8460
determining such amount, the county treasurer may estimate the 8461
amount of taxes, assessments, interest, penalties, and costs 8462
that will be payable at the time the land is forfeited to the 8463
state. 8464

The sale may be conducted at any location in the county 8465

~~considered appropriate by the county auditor shall offer each tract separately, beginning with the first tract contained in the list.~~ 8466
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(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount prescribed in division (A) (1) of this section, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may elect to offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale. 8469
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(3) Notwithstanding the minimum sales price provisions of divisions (A) (1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances: 8480
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(a) To any person that is delinquent on real property taxes in this state; 8484
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(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure ~~or foreclosure and forfeiture~~, or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business 8486
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trust, corporation, or association in which the owner or a 8496
member of the owner's immediate family owns or controls directly 8497
or indirectly more than fifty per cent. 8498

If a parcel sells for less than the total amount of the 8499
taxes, assessments, penalties, interest, and costs that stand 8500
charged against it, the officer conducting the sale shall 8501
require the buyer to complete an affidavit prepared by the 8502
officer stating that the buyer is not the owner of record 8503
immediately prior to the judgment of foreclosure ~~or foreclosure-~~ 8504
~~and forfeiture,~~ or a member of the specified class of parties 8505
connected to that owner, and the affidavit shall become part of 8506
the court records of the proceeding. If the county auditor 8507
discovers within three years after the date of the sale that a 8508
parcel was sold to that owner or a member of the specified class 8509
of parties connected to that owner for a price less than the 8510
amount so described, and if the parcel is still owned by that 8511
owner or a member of the specified class of parties connected to 8512
that owner, the auditor within thirty days after such discovery 8513
shall add the difference between that amount and the sale price 8514
to the amount of taxes that then stand charged against the 8515
parcel and is payable at the next succeeding date for payment of 8516
real property taxes. As used in this paragraph, "immediate 8517
family" means a spouse who resides in the same household and 8518
children. 8519

(B) The director of natural resources may give written 8520
notice to the auditor prior to the time of the sale of the 8521
director's intention to purchase forfeited land for the state. 8522
Such notice is a legal minimum bid at the time of the sale, and, 8523
if no bid is received in an amount sufficient to pay the lesser 8524
of the amounts described in ~~divisions~~ division (A) (1) ~~and (2)~~ of 8525
this section ~~5721.16 of the Revised Code~~, the land is deemed 8526

sold to the state for no consideration. The director of natural resources shall record the deed.

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

(D) If the parcel is sold for the amount described in ~~division (A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) of this section, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the ~~deed is transferred to the purchaser~~ land is forfeited to the state, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the ~~deed is transferred to the purchaser~~ land is forfeited to the state exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(E) The successful bidder shall pay the county auditor a deposit of at least ten per cent of the sale price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the sale price within thirty days after the day on which the auction was held. At the

time of the public auction and before the successful bidder pays 8557
the deposit, the county auditor may provide notice to the 8558
successful bidder that failure to pay the balance of the sale 8559
price within the prescribed period shall be considered a default 8560
under the terms of the sale and shall result in retention of the 8561
deposit as payment for the costs associated with advertising and 8562
offering the forfeited land for sale at a future public auction. 8563
If such a notice is provided to the successful bidder and the 8564
bidder fails to pay the balance of the sale price within the 8565
prescribed period, the sale shall be voided due to default, and 8566
the county auditor shall retain the full amount of the deposit. 8567
In such a case, voiding of the sale shall occur automatically 8568
without any action necessary on the part of the county auditor. 8569
If the amount retained by the county auditor is less than the 8570
total costs of advertising and offering that tract of forfeited 8571
land for sale at a future public auction, the county auditor may 8572
initiate an action to recover the amount of any deficiency from 8573
the bidder in the court of common pleas of the county or in a 8574
municipal court with jurisdiction. 8575

Following a default and voiding of a sale under this 8576
division, the forfeited land involved in the voided sale shall 8577
be put back on the forfeited land list and disposed of in 8578
accordance with this chapter. The defaulting bidder, any member 8579
of the bidder's immediate family, any person with a power of 8580
attorney granted by the bidder, and any pass-through entity, 8581
trust, corporation, association, or other entity directly or 8582
indirectly owned or controlled by the bidder or a member of the 8583
defaulting bidder's immediate family shall be prohibited from 8584
bidding on forfeited land at any future public auction for five 8585
years from the date of the bidder's default. 8586

(F) The sale of land forfeited under this chapter bars any 8587

dower rights that may exist in the property pursuant to section 8588
2103.02 of the Revised Code regardless of whether the person 8589
holding those rights was made a party to the action that 8590
resulted in the forfeiture. 8591

Sec. 5723.10. (A) The notice of sale prescribed in section 8592
5723.05 of the Revised Code, shall be in substance as follows: 8593

FORFEITED LAND SALES 8594

The lands, lots, and parts of lots, in the county of 8595
_____, forfeited to the state for the nonpayment of 8596
taxes, together with the taxes, assessments, charges, penalties, 8597
interest, and costs charged on them, agreeably to law, and the 8598
dates on which the lands, lots, and parts of lots will be 8599
offered for sale, are contained and described in the following 8600
list: 8601

(Here insert list, together with the day on which each 8602
parcel or groups of parcels will be offered for sale for the 8603
first time and the location of the sale.) 8604

Notice is hereby given to all concerned, that if the 8605
taxes, assessments, charges, penalties, interest, and costs 8606
charged on the list are not paid into the county treasury, and 8607
the county treasurer's receipt produced for the payment, before 8608
the respective dates mentioned in this notice for the sale, each 8609
tract, lot, and part of lot, so forfeited, on which the taxes, 8610
assessments, charges, penalties, interest, and costs remain 8611
unpaid, will be offered for sale on the respective dates 8612
mentioned in this notice for the sale, ~~at the courthouse in the~~ 8613
~~county,~~ in order to satisfy such taxes, assessments, charges, 8614
penalties, interest, and costs, and that the sale will be 8615
adjourned from day to day until each tract, lot, and part of lot 8616

~~specified in the list sale~~ has been disposed of, or offered for sale. 8617
8618

If the tract, lot, or part of lot, so forfeited, is sold 8619
for an amount that is less than the amount of the delinquent 8620
taxes, assessments, charges, penalties, and interest against it, 8621
the court, in a separate order, may enter a deficiency judgment 8622
against the last owner of record of the tract, lot, or part of 8623
lot before its forfeiture to the state, for the amount of the 8624
difference; if that owner of record is a corporation, the court 8625
may enter the deficiency judgment against the stockholder 8626
holding a majority of the corporation's stock. 8627

(B) If the title search that is required by ~~division (B)~~ 8628
~~of section 5721.14 or section 5721.18~~ of the Revised Code that 8629
relates to a parcel subject to an in rem action, or if the 8630
search that relates to a parcel subject to an in personam action 8631
under division (A) of section 5721.18 of the Revised Code, 8632
indicated that a federal tax lien exists relative to the parcel, 8633
then the notice of sale as described in division (A) of this 8634
section additionally shall include the following statement in 8635
boldface type: 8636

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 8637
FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 8638
OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 8639
FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 8640
SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 8641
LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 8642

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, 8643
OR PART OF LOT). 8644

_____ 8645

County Auditor

8646

8647

(Date of Notice)

8648

(C) If the forfeited lands were foreclosed upon as a
result of proceedings for foreclosure instituted under division
(C) of section 5721.18 of the Revised Code, then the form of the
advertisement of sale as described in division (A) of this
section with respect to those lands additionally shall include
the following statement in boldface type:

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"Notice is hereby given to all concerned that the
following forfeited tracts, lots, and parts of lots that are
offered for sale pursuant to this notice will be sold subject to
all liens and encumbrances with respect to those tracts, lots,
and parts of lots, other than the liens for land taxes,
assessments, charges, penalties, and interest for which the lien
was foreclosed and in satisfaction of which the property is
sold:

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(Insert here the description of each relevant tract, lot,
or part of lot).

8663

8664

8665

County Auditor

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8667

(Date of Notice)"

8668

Sec. 5723.12. (A) The Except in the case of a sale made
under division (B) of section 5723.04 of the Revised Code, the
county auditor, on making a sale of a tract of land to any
person under this chapter, shall give the purchaser a

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certificate of sale. On producing or returning to the auditor 8673
the certificate of sale, the auditor, on payment to the auditor 8674
by the purchaser, the purchaser's heirs, or assigns, of the sum 8675
of forty-five dollars, shall execute and file for recording a 8676
deed, which deed shall be prima-facie evidence of title in the 8677
purchaser, the purchaser's heirs, or assigns. Once the deed has 8678
been recorded, the county auditor shall deliver the deed to the 8679
purchaser. At the time of the sale, the county auditor shall 8680
collect and the purchaser shall pay the fee required by law for 8681
the recording of deeds. In the case of land sold to the state 8682
under division (B) of section 5723.06 of the Revised Code, the 8683
director of natural resources ~~or a county land reutilization-~~ 8684
~~corporation~~ shall execute and file for recording the deed, and 8685
pay the fee required by law for transferring deeds directly to 8686
the county auditor and recording deeds directly to the county 8687
recorder. 8688

(B) Except as otherwise provided in division (C) of this 8689
section ~~and except for foreclosures to which the alternative-~~ 8690
~~redemption period has expired under sections 323.65 to 323.79 of~~ 8691
~~the Revised Code~~, when a tract of land has been duly forfeited 8692
to the state and sold under this chapter, the conveyance of the 8693
real estate by the auditor shall extinguish all previous title 8694
and invest the purchaser with a new and perfect title that is 8695
free from all liens and encumbrances, except taxes and 8696
installments of special assessments and reassessments not due at 8697
the time of the sale, federal tax liens other than federal tax 8698
liens that are discharged in accordance with subsection (b) or 8699
(c) of section 7425 of the "Internal Revenue Code of 1954," 68A 8700
Stat. 3, 26 U.S.C. 1, as amended, and any easements and 8701
covenants running with the land that were created prior to the 8702
time the taxes or assessments, for the nonpayment of which the 8703

land was forfeited, became due and payable and except that, if 8704
there is a federal tax lien on the tract of land at the time of 8705
the sale, the United States is entitled to redeem the tract of 8706
land at any time within one hundred twenty days after the sale 8707
pursuant to subsection (d) of section 7425 of the "Internal 8708
Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended. 8709

(C) When a tract of forfeited land that was foreclosed 8710
upon as a result of proceedings for foreclosure instituted under 8711
~~section 323.25, sections 323.65 to 323.79, or division (C) of~~ 8712
section 5721.18 of the Revised Code is sold ~~or transferred to~~ 8713
~~any person, including a county land reutilization corporation,~~ 8714
under this chapter, the conveyance of the real estate by the 8715
auditor shall extinguish all previous title and invest the 8716
purchaser or transferee with a new title free from the lien for 8717
land taxes, assessments, charges, penalties, and interest for 8718
which the lien was foreclosed, the property was forfeited to the 8719
state, and in satisfaction of which the property was sold or 8720
transferred under this chapter. ~~In all such cases, the purchaser~~ 8721
~~or transferee shall be deemed a bona fide purchaser for value in~~ 8722
~~accordance with division (C) of section 5723.04 of the Revised~~ 8723
Code, but subject to all other liens and encumbrances with 8724
respect to the tract. 8725

Sec. 5723.13. Whenever real property in this state is sold 8726
or transferred under sections 5721.01 to 5721.28, inclusive, or 8727
5723.01 to 5723.19, inclusive, of the Revised Code, no action 8728
shall be commenced, nor shall any defense be set up to question 8729
the validity of the title of the purchasers ~~at such sale~~ or 8730
transferees for any irregularity, informality, or omission in 8731
the proceedings relative to the foreclosure, forfeiture, 8732
transfer, or sale, unless such action is commenced or defense 8733
set up within one year after the deed to such property is filed 8734

for record. 8735

Sec. 5723.18. (A) Except as otherwise provided in division 8736
~~(B) (2) of section 5721.17 and division (B) of section 319.43 of~~ 8737
the Revised Code, the proceeds from a forfeiture sale shall be 8738
distributed as follows: 8739

(1) The county auditor shall deduct all costs pertaining 8740
to the forfeiture and sale of forfeited lands, ~~including costs~~ 8741
~~pertaining to a foreclosure and forfeiture proceeding instituted~~ 8742
~~under section 5721.14 of the Revised Code, except those paid~~ 8743
under section 5721.04 of the Revised Code, from the moneys 8744
received from the sale of land and town lots forfeited to the 8745
state for the nonpayment of taxes, and shall pay such costs into 8746
the proper fund. ~~In the case of the forfeiture sale of a parcel~~ 8747
~~against which a foreclosure and forfeiture proceeding was~~ 8748
~~instituted under section 5721.14 of the Revised Code, if the~~ 8749
~~proceeds from the forfeiture sale are insufficient to pay the~~ 8750
~~costs pertaining to such proceeding, the county auditor, at the~~ 8751
~~next semiannual apportionment of real property taxes, shall~~ 8752
~~reduce the amount of real property taxes that the auditor~~ 8753
~~otherwise would distribute to each subdivision to which taxes,~~ 8754
~~assessments, charges, penalties, or interest charged against the~~ 8755
~~parcel are due. The reduction in each subdivision's real~~ 8756
~~property tax distribution shall equal the amount of the unpaid~~ 8757
~~costs multiplied by a fraction, the numerator of which is the~~ 8758
~~amount of taxes, assessments, charges, penalties, and interest~~ 8759
~~due the subdivision, and the denominator of which is the total~~ 8760
~~amount of taxes, assessments, charges, penalties, and interest~~ 8761
~~due all such subdivisions.~~ 8762

(2) Following the payment required by division (A) (1) of 8763
this section, ~~the part of the proceeds that is equal to ten per~~ 8764

cent of the ~~taxes and assessments due~~ total proceeds arising 8765
from the sale shall be deposited in equal shares into each of 8766
the delinquent tax and assessment collection funds created 8767
pursuant to section 321.261 of the Revised Code. 8768

(3) Following the payment required by division (A) (2) of 8769
this section, if a county land reutilization corporation is 8770
operating in the county, then an additional ten per cent of the 8771
total proceeds arising from the sale shall be deposited into the 8772
county land reutilization corporation fund created pursuant to 8773
section 321.263 of the Revised Code. 8774

(4) Following the ~~payment~~ payments required by ~~division~~ 8775
divisions (A) (2) and (A) (3) of this section, the remaining 8776
proceeds arising from the sale shall be distributed by the 8777
auditor to the appropriate subdivisions to pay the taxes, 8778
assessments, charges, penalties, and interest which are due and 8779
unpaid. If the proceeds available for distribution under this 8780
division are insufficient to pay the entire amount of those 8781
taxes, assessments, charges, penalties, and interest, the 8782
auditor shall distribute the proceeds available for distribution 8783
under this division to the appropriate subdivisions in 8784
proportion to the amount of those taxes, assessments, charges, 8785
penalties, and interest that each is due. 8786

(B) If the proceeds from the sale of forfeited land are 8787
insufficient to pay in full the amount of the taxes, 8788
assessments, charges, penalties, and interest, ~~the costs~~ 8789
incurred in the proceedings instituted pursuant to this chapter 8790
and section 5721.18 of the Revised Code, ~~or the foreclosure and~~ 8791
~~forfeiture proceeding instituted pursuant to section 5721.14 of~~ 8792
~~the Revised Code; and, if division (B) (2) of section 5721.17 of~~ 8793
~~the Revised Code is applicable, any notes issued by a receiver~~ 8794

~~pursuant to division (F) of section 3767.41 of the Revised Code~~ 8795
and any receiver's lien as defined in division (C) (4) of section 8796
5721.18 of the Revised Code, the court may enter a deficiency 8797
judgment against the last owner of record of the land before its 8798
forfeiture to the state, for the unpaid amount. The court shall 8799
enter the judgment pursuant to section 5721.192 of the Revised 8800
Code. Except as otherwise provided in division (B) of section 8801
319.43 of the Revised Code, the proceeds paid pursuant to the 8802
entry and satisfaction of such a judgment shall be distributed 8803
as if they had been received as a part of the proceeds from the 8804
sale of the land to satisfy the amount of the taxes, 8805
assessments, charges, penalties, and interest which are due and 8806
unpaid; the costs incurred in the associated proceedings which 8807
were due and unpaid; and, ~~if division (B) (2) of section 5721.17~~ 8808
~~of the Revised Code is applicable, any notes issued by a~~ 8809
~~receiver pursuant to division (F) of section 3767.41 of the~~ 8810
~~Revised Code and any receiver's lien as defined in division (C)~~ 8811
(4) of section 5721.18 of the Revised Code. 8812

Sec. 5723.20. No county or its officers or employees shall 8813
be liable for damages, or subject to equitable remedies, for 8814
violation of sections 3737.87 to 3737.89 of the Revised Code or 8815
Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., 8816
or 6111. of the Revised Code or any rule adopted or order, 8817
permit, license, variance, or plan approval issued under any of 8818
those sections or chapters in connection with property forfeited 8819
to the state under this chapter. 8820

Sec. 5739.02. For the purpose of providing revenue with 8821
which to meet the needs of the state, for the use of the general 8822
revenue fund of the state, for the purpose of securing a 8823
thorough and efficient system of common schools throughout the 8824
state, for the purpose of affording revenues, in addition to 8825

those from general property taxes, permitted under 8826
constitutional limitations, and from other sources, for the 8827
support of local governmental functions, and for the purpose of 8828
reimbursing the state for the expense of administering this 8829
chapter, an excise tax is hereby levied on each retail sale made 8830
in this state. 8831

(A) (1) The tax shall be collected as provided in section 8832
5739.025 of the Revised Code. The rate of the tax shall be five 8833
and three-fourths per cent. The tax applies and is collectible 8834
when the sale is made, regardless of the time when the price is 8835
paid or delivered. 8836

(2) In the case of the lease or rental, with a fixed term 8837
of more than thirty days or an indefinite term with a minimum 8838
period of more than thirty days, of any motor vehicles designed 8839
by the manufacturer to carry a load of not more than one ton, 8840
watercraft, outboard motor, or aircraft, or of any tangible 8841
personal property, other than motor vehicles designed by the 8842
manufacturer to carry a load of more than one ton, to be used by 8843
the lessee or renter primarily for business purposes, the tax 8844
shall be collected by the vendor at the time the lease or rental 8845
is consummated and shall be calculated by the vendor on the 8846
basis of the total amount to be paid by the lessee or renter 8847
under the lease agreement. If the total amount of the 8848
consideration for the lease or rental includes amounts that are 8849
not calculated at the time the lease or rental is executed, the 8850
tax shall be calculated and collected by the vendor at the time 8851
such amounts are billed to the lessee or renter. In the case of 8852
an open-end lease or rental, the tax shall be calculated by the 8853
vendor on the basis of the total amount to be paid during the 8854
initial fixed term of the lease or rental, and for each 8855
subsequent renewal period as it comes due. As used in this 8856

division, "motor vehicle" has the same meaning as in section 8857
4501.01 of the Revised Code, and "watercraft" includes an 8858
outdrive unit attached to the watercraft. 8859

A lease with a renewal clause and a termination penalty or 8860
similar provision that applies if the renewal clause is not 8861
exercised is presumed to be a sham transaction. In such a case, 8862
the tax shall be calculated and paid on the basis of the entire 8863
length of the lease period, including any renewal periods, until 8864
the termination penalty or similar provision no longer applies. 8865
The taxpayer shall bear the burden, by a preponderance of the 8866
evidence, that the transaction or series of transactions is not 8867
a sham transaction. 8868

(3) Except as provided in division (A) (2) of this section, 8869
in the case of a sale, the price of which consists in whole or 8870
in part of the lease or rental of tangible personal property, 8871
the tax shall be measured by the installments of that lease or 8872
rental. 8873

(4) In the case of a sale of a physical fitness facility 8874
service or recreation and sports club service, the price of 8875
which consists in whole or in part of a membership for the 8876
receipt of the benefit of the service, the tax applicable to the 8877
sale shall be measured by the installments thereof. 8878

(B) The tax does not apply to the following: 8879

(1) Sales to the state or any of its political 8880
subdivisions, or to any other state or its political 8881
subdivisions if the laws of that state exempt from taxation 8882
sales made to this state and its political subdivisions 8883
including either of the following: 8884

(a) Sales or rentals of tangible personal property by 8885

construction contractors or subcontractors to provide temporary 8886
traffic control or temporary structures, including material and 8887
equipment used to comply with the Ohio manual of uniform traffic 8888
control devices adopted pursuant to section 4511.09 of the 8889
Revised Code, whereby the state or any of its political 8890
subdivisions take title to, or permanent or temporary possession 8891
of, such tangible personal property for use by the state or any 8892
of its political subdivisions, including for use by the general 8893
public thereof; 8894

(b) Sales of services by construction contractors or 8895
subcontractors to provide temporary traffic control or 8896
structures, including labor used to comply with the Ohio manual 8897
of uniform traffic control devices adopted pursuant to section 8898
4511.09 of the Revised Code, whereby the state or any of its 8899
political subdivisions, including the general public thereof, 8900
receive the benefit of such services. 8901

As used in divisions (B) (1) (a) and (b) of this section, 8902
"temporary structures" include temporary roads, bridges, drains, 8903
and pavement. 8904

(2) Sales of food for human consumption off the premises 8905
where sold; 8906

(3) Sales of food sold to students only in a cafeteria, 8907
dormitory, fraternity, or sorority maintained in a private, 8908
public, or parochial school, college, or university; 8909

(4) Sales of newspapers and sales or transfers of 8910
magazines distributed as controlled circulation publications; 8911

(5) The furnishing, preparing, or serving of meals without 8912
charge by an employer to an employee provided the employer 8913
records the meals as part compensation for services performed or 8914

work done; 8915

(6) (a) Sales of motor fuel upon receipt, use, 8916
distribution, or sale of which in this state a tax is imposed by 8917
the law of this state, but this exemption shall not apply to the 8918
sale of motor fuel on which a refund of the tax is allowable 8919
under division (A) of section 5735.14 of the Revised Code; and 8920
the tax commissioner may deduct the amount of tax levied by this 8921
section applicable to the price of motor fuel when granting a 8922
refund of motor fuel tax pursuant to division (A) of section 8923
5735.14 of the Revised Code and shall cause the amount deducted 8924
to be paid into the general revenue fund of this state; 8925

(b) Sales of motor fuel other than that described in 8926
division (B) (6) (a) of this section and used for powering a 8927
refrigeration unit on a vehicle other than one used primarily to 8928
provide comfort to the operator or occupants of the vehicle. 8929

(7) Sales of natural gas by a natural gas company or 8930
municipal gas utility, of water by a water-works company, or of 8931
steam by a heating company, if in each case the thing sold is 8932
delivered to consumers through pipes or conduits, and all sales 8933
of communications services by a telegraph company, all terms as 8934
defined in section 5727.01 of the Revised Code, and sales of 8935
electricity delivered through wires; 8936

(8) Casual sales by a person, or auctioneer employed 8937
directly by the person to conduct such sales, except as to such 8938
sales of motor vehicles, watercraft or outboard motors required 8939
to be titled under section 1548.06 of the Revised Code, 8940
watercraft documented with the United States coast guard, 8941
snowmobiles, and all-purpose vehicles as defined in section 8942
4519.01 of the Revised Code; 8943

(9) (a) Sales of services or tangible personal property, 8944
other than motor vehicles, mobile homes, and manufactured homes, 8945
by churches, organizations exempt from taxation under section 8946
501(c) (3) of the Internal Revenue Code of 1986, or nonprofit 8947
organizations operated exclusively for charitable purposes as 8948
defined in division (B) (12) of this section, provided that the 8949
number of days on which such tangible personal property or 8950
services, other than items never subject to the tax, are sold 8951
does not exceed six in any calendar year, except as otherwise 8952
provided in division (B) (9) (b) of this section. If the number of 8953
days on which such sales are made exceeds six in any calendar 8954
year, the church or organization shall be considered to be 8955
engaged in business and all subsequent sales by it shall be 8956
subject to the tax. In counting the number of days, all sales by 8957
groups within a church or within an organization shall be 8958
considered to be sales of that church or organization. 8959

(b) The limitation on the number of days on which tax- 8960
exempt sales may be made by a church or organization under 8961
division (B) (9) (a) of this section does not apply to sales made 8962
by student clubs and other groups of students of a primary or 8963
secondary school, or a parent-teacher association, booster 8964
group, or similar organization that raises money to support or 8965
fund curricular or extracurricular activities of a primary or 8966
secondary school. 8967

(c) Divisions (B) (9) (a) and (b) of this section do not 8968
apply to sales by a noncommercial educational radio or 8969
television broadcasting station. 8970

(10) Sales not within the taxing power of this state under 8971
the Constitution or laws of the United States or the 8972
Constitution of this state including either of the following: 8973

(a) Sales or rentals of tangible personal property by 8974
construction contractors or subcontractors to provide temporary 8975
traffic control or temporary structures, including material and 8976
equipment used to comply with the Ohio manual of uniform traffic 8977
control devices adopted pursuant to section 4511.09 of the 8978
Revised Code, whereby the United States takes title to, or 8979
permanent or temporary possession of, such tangible personal 8980
property for use by the United States including for use by the 8981
general public thereof; 8982

(b) Sales of services by construction contractors or 8983
subcontractors to provide temporary traffic control or 8984
structures, including labor used to comply with the Ohio manual 8985
of uniform traffic control devices adopted pursuant to section 8986
4511.09 of the Revised Code, whereby the United States, 8987
including the general public thereof, receives the benefit of 8988
such services. 8989

As used in divisions (B) (10) (a) and (b) of this section, 8990
"temporary structures" include temporary roads, bridges, drains, 8991
and pavement. 8992

(11) Except for transactions that are sales under division 8993
(B) (3) (p) of section 5739.01 of the Revised Code, the 8994
transportation of persons or property, unless the transportation 8995
is by a private investigation and security service; 8996

(12) Sales of tangible personal property or services to 8997
churches, to organizations exempt from taxation under section 8998
501(c) (3) of the Internal Revenue Code of 1986, and to any other 8999
nonprofit organizations operated exclusively for charitable 9000
purposes in this state, no part of the net income of which 9001
inures to the benefit of any private shareholder or individual, 9002
and no substantial part of the activities of which consists of 9003

carrying on propaganda or otherwise attempting to influence 9004
legislation; sales to offices administering one or more homes 9005
for the aged or one or more hospital facilities exempt under 9006
section 140.08 of the Revised Code; and sales to organizations 9007
described in division (D) of section 5709.12 of the Revised 9008
Code. 9009

"Charitable purposes" means the relief of poverty; the 9010
improvement of health through the alleviation of illness, 9011
disease, or injury; the operation of an organization exclusively 9012
for the provision of professional, laundry, printing, and 9013
purchasing services to hospitals or charitable institutions; the 9014
operation of a home for the aged, as defined in section 5701.13 9015
of the Revised Code; the operation of a radio or television 9016
broadcasting station that is licensed by the federal 9017
communications commission as a noncommercial educational radio 9018
or television station; the operation of a nonprofit animal 9019
adoption service or a county humane society; the promotion of 9020
education by an institution of learning that maintains a faculty 9021
of qualified instructors, teaches regular continuous courses of 9022
study, and confers a recognized diploma upon completion of a 9023
specific curriculum; the operation of a parent-teacher 9024
association, booster group, or similar organization primarily 9025
engaged in the promotion and support of the curricular or 9026
extracurricular activities of a primary or secondary school; the 9027
operation of a community or area center in which presentations 9028
in music, dramatics, the arts, and related fields are made in 9029
order to foster public interest and education therein; the 9030
production of performances in music, dramatics, and the arts; or 9031
the promotion of education by an organization engaged in 9032
carrying on research in, or the dissemination of, scientific and 9033
technological knowledge and information primarily for the 9034

public. 9035

Nothing in this division shall be deemed to exempt sales 9036
to any organization for use in the operation or carrying on of a 9037
trade or business, or sales to a home for the aged for use in 9038
the operation of independent living facilities as defined in 9039
division (A) of section 5709.12 of the Revised Code. 9040

(13) Building and construction materials and services sold 9041
to construction contractors for incorporation into a structure 9042
or improvement to real property under a construction contract 9043
with this state or a political subdivision of this state, or 9044
with the United States government or any of its agencies; 9045
building and construction materials and services sold to 9046
construction contractors for incorporation into a structure or 9047
improvement to real property that are accepted for ownership by 9048
this state or any of its political subdivisions, or by the 9049
United States government or any of its agencies at the time of 9050
completion of the structures or improvements; building and 9051
construction materials sold to construction contractors for 9052
incorporation into a horticulture structure or livestock 9053
structure for a person engaged in the business of horticulture 9054
or producing livestock; building materials and services sold to 9055
a construction contractor for incorporation into a house of 9056
public worship or religious education, or a building used 9057
exclusively for charitable purposes under a construction 9058
contract with an organization whose purpose is as described in 9059
division (B)(12) of this section; building materials and 9060
services sold to a construction contractor for incorporation 9061
into a building under a construction contract with an 9062
organization exempt from taxation under section 501(c)(3) of the 9063
Internal Revenue Code of 1986 when the building is to be used 9064
exclusively for the organization's exempt purposes; building and 9065

construction materials and services sold to construction 9066
contractors for incorporation into a structure or improvement to 9067
real property under a construction contract with a county land 9068
reutilization corporation organized under Chapter 1724. of the 9069
Revised Code or its wholly owned subsidiary; tangible personal 9070
property sold for incorporation into the construction of a 9071
sports facility under section 307.696 of the Revised Code; 9072
building and construction materials and services sold to a 9073
construction contractor for incorporation into real property 9074
outside this state if such materials and services, when sold to 9075
a construction contractor in the state in which the real 9076
property is located for incorporation into real property in that 9077
state, would be exempt from a tax on sales levied by that state; 9078
building and construction materials for incorporation into a 9079
transportation facility pursuant to a public-private agreement 9080
entered into under sections 5501.70 to 5501.83 of the Revised 9081
Code; until one calendar year after the construction of a 9082
convention center that qualifies for property tax exemption 9083
under section 5709.084 of the Revised Code is completed, 9084
building and construction materials and services sold to a 9085
construction contractor for incorporation into the real property 9086
comprising that convention center; and building and construction 9087
materials sold for incorporation into a structure or improvement 9088
to real property that is used primarily as, or primarily in 9089
support of, a manufacturing facility or research and development 9090
facility and that is to be owned by a megaproject operator upon 9091
completion and located at the site of a megaproject that 9092
satisfies the criteria described in division (A) (11) (a) (ii) of 9093
section 122.17 of the Revised Code, provided that the sale 9094
occurs during the period that the megaproject operator has an 9095
agreement for such megaproject with the tax credit authority 9096
under division (D) of section 122.17 of the Revised Code that 9097

remains in effect and has not expired or been terminated. 9098

(14) Sales of ships or vessels or rail rolling stock used 9099
or to be used principally in interstate or foreign commerce, and 9100
repairs, alterations, fuel, and lubricants for such ships or 9101
vessels or rail rolling stock; 9102

(15) Sales to persons primarily engaged in any of the 9103
activities mentioned in division (B) (42) (a), (g), or (h) of this 9104
section, to persons engaged in making retail sales, or to 9105
persons who purchase for sale from a manufacturer tangible 9106
personal property that was produced by the manufacturer in 9107
accordance with specific designs provided by the purchaser, of 9108
packages, including material, labels, and parts for packages, 9109
and of machinery, equipment, and material for use primarily in 9110
packaging tangible personal property produced for sale, 9111
including any machinery, equipment, and supplies used to make 9112
labels or packages, to prepare packages or products for 9113
labeling, or to label packages or products, by or on the order 9114
of the person doing the packaging, or sold at retail. "Packages" 9115
includes bags, baskets, cartons, crates, boxes, cans, bottles, 9116
bindings, wrappings, and other similar devices and containers, 9117
but does not include motor vehicles or bulk tanks, trailers, or 9118
similar devices attached to motor vehicles. "Packaging" means 9119
placing in a package. Division (B) (15) of this section does not 9120
apply to persons engaged in highway transportation for hire. 9121

(16) Sales of food to persons using supplemental nutrition 9122
assistance program benefits to purchase the food. As used in 9123
this division, "food" has the same meaning as in 7 U.S.C. 2012 9124
and federal regulations adopted pursuant to the Food and 9125
Nutrition Act of 2008. 9126

(17) Sales to persons engaged in farming, agriculture, 9127

horticulture, or floriculture, of tangible personal property for 9128
use or consumption primarily in the production by farming, 9129
agriculture, horticulture, or floriculture of other tangible 9130
personal property for use or consumption primarily in the 9131
production of tangible personal property for sale by farming, 9132
agriculture, horticulture, or floriculture; or material and 9133
parts for incorporation into any such tangible personal property 9134
for use or consumption in production; and of tangible personal 9135
property for such use or consumption in the conditioning or 9136
holding of products produced by and for such use, consumption, 9137
or sale by persons engaged in farming, agriculture, 9138
horticulture, or floriculture, except where such property is 9139
incorporated into real property; 9140

(18) Sales of drugs for a human being that may be 9141
dispensed only pursuant to a prescription; insulin as recognized 9142
in the official United States pharmacopoeia; urine and blood 9143
testing materials when used by diabetics or persons with 9144
hypoglycemia to test for glucose or acetone; hypodermic syringes 9145
and needles when used by diabetics for insulin injections; 9146
epoetin alfa when purchased for use in the treatment of persons 9147
with medical disease; hospital beds when purchased by hospitals, 9148
nursing homes, or other medical facilities; and medical oxygen 9149
and medical oxygen-dispensing equipment when purchased by 9150
hospitals, nursing homes, or other medical facilities; 9151

(19) Sales of prosthetic devices, durable medical 9152
equipment for home use, or mobility enhancing equipment, when 9153
made pursuant to a prescription and when such devices or 9154
equipment are for use by a human being. 9155

(20) Sales of emergency and fire protection vehicles and 9156
equipment to nonprofit organizations for use solely in providing 9157

fire protection and emergency services, including trauma care 9158
and emergency medical services, for political subdivisions of 9159
the state; 9160

(21) Sales of tangible personal property manufactured in 9161
this state, if sold by the manufacturer in this state to a 9162
retailer for use in the retail business of the retailer outside 9163
of this state and if possession is taken from the manufacturer 9164
by the purchaser within this state for the sole purpose of 9165
immediately removing the same from this state in a vehicle owned 9166
by the purchaser; 9167

(22) Sales of services provided by the state or any of its 9168
political subdivisions, agencies, instrumentalities, 9169
institutions, or authorities, or by governmental entities of the 9170
state or any of its political subdivisions, agencies, 9171
instrumentalities, institutions, or authorities; 9172

(23) Sales of motor vehicles to nonresidents of this state 9173
under the circumstances described in division (B) of section 9174
5739.029 of the Revised Code; 9175

(24) Sales to persons engaged in the preparation of eggs 9176
for sale of tangible personal property used or consumed directly 9177
in such preparation, including such tangible personal property 9178
used for cleaning, sanitizing, preserving, grading, sorting, and 9179
classifying by size; packages, including material and parts for 9180
packages, and machinery, equipment, and material for use in 9181
packaging eggs for sale; and handling and transportation 9182
equipment and parts therefor, except motor vehicles licensed to 9183
operate on public highways, used in intraplant or interplant 9184
transfers or shipment of eggs in the process of preparation for 9185
sale, when the plant or plants within or between which such 9186
transfers or shipments occur are operated by the same person. 9187

"Packages" includes containers, cases, baskets, flats, fillers,	9188
filler flats, cartons, closure materials, labels, and labeling	9189
materials, and "packaging" means placing therein.	9190
(25) (a) Sales of water to a consumer for residential use;	9191
(b) Sales of water by a nonprofit corporation engaged	9192
exclusively in the treatment, distribution, and sale of water to	9193
consumers, if such water is delivered to consumers through pipes	9194
or tubing.	9195
(26) Fees charged for inspection or reinspection of motor	9196
vehicles under section 3704.14 of the Revised Code;	9197
(27) Sales to persons licensed to conduct a food service	9198
operation pursuant to section 3717.43 of the Revised Code, of	9199
tangible personal property primarily used directly for the	9200
following:	9201
(a) To prepare food for human consumption for sale;	9202
(b) To preserve food that has been or will be prepared for	9203
human consumption for sale by the food service operator, not	9204
including tangible personal property used to display food for	9205
selection by the consumer;	9206
(c) To clean tangible personal property used to prepare or	9207
serve food for human consumption for sale.	9208
(28) Sales of animals by nonprofit animal adoption	9209
services or county humane societies;	9210
(29) Sales of services to a corporation described in	9211
division (A) of section 5709.72 of the Revised Code, and sales	9212
of tangible personal property that qualifies for exemption from	9213
taxation under section 5709.72 of the Revised Code;	9214

(30) Sales and installation of agricultural land tile, as 9215
defined in division (B) (5) (a) of section 5739.01 of the Revised 9216
Code; 9217

(31) Sales and erection or installation of portable grain 9218
bins, as defined in division (B) (5) (b) of section 5739.01 of the 9219
Revised Code; 9220

(32) The sale, lease, repair, and maintenance of, parts 9221
for, or items attached to or incorporated in, motor vehicles 9222
that are primarily used for transporting tangible personal 9223
property belonging to others by a person engaged in highway 9224
transportation for hire, except for packages and packaging used 9225
for the transportation of tangible personal property; 9226

(33) Sales to the state headquarters of any veterans' 9227
organization in this state that is either incorporated and 9228
issued a charter by the congress of the United States or is 9229
recognized by the United States veterans administration, for use 9230
by the headquarters; 9231

(34) Sales to a telecommunications service vendor, mobile 9232
telecommunications service vendor, or satellite broadcasting 9233
service vendor of tangible personal property and services used 9234
directly and primarily in transmitting, receiving, switching, or 9235
recording any interactive, one- or two-way electromagnetic 9236
communications, including voice, image, data, and information, 9237
through the use of any medium, including, but not limited to, 9238
poles, wires, cables, switching equipment, computers, and record 9239
storage devices and media, and component parts for the tangible 9240
personal property. The exemption provided in this division shall 9241
be in lieu of all other exemptions under division (B) (42) (a) or 9242
(n) of this section to which the vendor may otherwise be 9243
entitled, based upon the use of the thing purchased in providing 9244

the telecommunications, mobile telecommunications, or satellite 9245
broadcasting service. 9246

(35) (a) Sales where the purpose of the consumer is to use 9247
or consume the things transferred in making retail sales and 9248
consisting of newspaper inserts, catalogues, coupons, flyers, 9249
gift certificates, or other advertising material that prices and 9250
describes tangible personal property offered for retail sale. 9251

(b) Sales to direct marketing vendors of preliminary 9252
materials such as photographs, artwork, and typesetting that 9253
will be used in printing advertising material; and of printed 9254
matter that offers free merchandise or chances to win sweepstake 9255
prizes and that is mailed to potential customers with 9256
advertising material described in division (B) (35) (a) of this 9257
section; 9258

(c) Sales of equipment such as telephones, computers, 9259
facsimile machines, and similar tangible personal property 9260
primarily used to accept orders for direct marketing retail 9261
sales. 9262

(d) Sales of automatic food vending machines that preserve 9263
food with a shelf life of forty-five days or less by 9264
refrigeration and dispense it to the consumer. 9265

For purposes of division (B) (35) of this section, "direct 9266
marketing" means the method of selling where consumers order 9267
tangible personal property by United States mail, delivery 9268
service, or telecommunication and the vendor delivers or ships 9269
the tangible personal property sold to the consumer from a 9270
warehouse, catalogue distribution center, or similar fulfillment 9271
facility by means of the United States mail, delivery service, 9272
or common carrier. 9273

(36) Sales to a person engaged in the business of 9274
horticulture or producing livestock of materials to be 9275
incorporated into a horticulture structure or livestock 9276
structure; 9277

(37) Sales of personal computers, computer monitors, 9278
computer keyboards, modems, and other peripheral computer 9279
equipment to an individual who is licensed or certified to teach 9280
in an elementary or a secondary school in this state for use by 9281
that individual in preparation for teaching elementary or 9282
secondary school students; 9283

(38) Sales of tangible personal property that is not 9284
required to be registered or licensed under the laws of this 9285
state to a citizen of a foreign nation that is not a citizen of 9286
the United States, provided the property is delivered to a 9287
person in this state that is not a related member of the 9288
purchaser, is physically present in this state for the sole 9289
purpose of temporary storage and package consolidation, and is 9290
subsequently delivered to the purchaser at a delivery address in 9291
a foreign nation. As used in division (B) (38) of this section, 9292
"related member" has the same meaning as in section 5733.042 of 9293
the Revised Code, and "temporary storage" means the storage of 9294
tangible personal property for a period of not more than sixty 9295
days. 9296

(39) Sales of used manufactured homes and used mobile 9297
homes, as defined in section 5739.0210 of the Revised Code, made 9298
on or after January 1, 2000; 9299

(40) Sales of tangible personal property and services to a 9300
provider of electricity used or consumed directly and primarily 9301
in generating, transmitting, or distributing electricity for use 9302
by others, including property that is or is to be incorporated 9303

into and will become a part of the consumer's production, 9304
transmission, or distribution system and that retains its 9305
classification as tangible personal property after 9306
incorporation; fuel or power used in the production, 9307
transmission, or distribution of electricity; energy conversion 9308
equipment as defined in section 5727.01 of the Revised Code; and 9309
tangible personal property and services used in the repair and 9310
maintenance of the production, transmission, or distribution 9311
system, including only those motor vehicles as are specially 9312
designed and equipped for such use. The exemption provided in 9313
this division shall be in lieu of all other exemptions in 9314
division (B) (42) (a) or (n) of this section to which a provider 9315
of electricity may otherwise be entitled based on the use of the 9316
tangible personal property or service purchased in generating, 9317
transmitting, or distributing electricity. 9318

(41) Sales to a person providing services under division 9319
(B) (3) (p) of section 5739.01 of the Revised Code of tangible 9320
personal property and services used directly and primarily in 9321
providing taxable services under that section. 9322

(42) Sales where the purpose of the purchaser is to do any 9323
of the following: 9324

(a) To incorporate the thing transferred as a material or 9325
a part into tangible personal property to be produced for sale 9326
by manufacturing, assembling, processing, or refining; or to use 9327
or consume the thing transferred directly in producing tangible 9328
personal property for sale by mining, including, without 9329
limitation, the extraction from the earth of all substances that 9330
are classed geologically as minerals, or directly in the 9331
rendition of a public utility service, except that the sales tax 9332
levied by this section shall be collected upon all meals, 9333

drinks, and food for human consumption sold when transporting 9334
persons. This paragraph does not exempt from "retail sale" or 9335
"sales at retail" the sale of tangible personal property that is 9336
to be incorporated into a structure or improvement to real 9337
property. 9338

(b) To hold the thing transferred as security for the 9339
performance of an obligation of the vendor; 9340

(c) To resell, hold, use, or consume the thing transferred 9341
as evidence of a contract of insurance; 9342

(d) To use or consume the thing directly in commercial 9343
fishing; 9344

(e) To incorporate the thing transferred as a material or 9345
a part into, or to use or consume the thing transferred directly 9346
in the production of, magazines distributed as controlled 9347
circulation publications; 9348

(f) To use or consume the thing transferred in the 9349
production and preparation in suitable condition for market and 9350
sale of printed, imprinted, overprinted, lithographic, 9351
multilithic, blueprinted, photostatic, or other productions or 9352
reproductions of written or graphic matter; 9353

(g) To use the thing transferred, as described in section 9354
5739.011 of the Revised Code, primarily in a manufacturing 9355
operation to produce tangible personal property for sale; 9356

(h) To use the benefit of a warranty, maintenance or 9357
service contract, or similar agreement, as described in division 9358
(B) (7) of section 5739.01 of the Revised Code, to repair or 9359
maintain tangible personal property, if all of the property that 9360
is the subject of the warranty, contract, or agreement would not 9361
be subject to the tax imposed by this section; 9362

- (i) To use the thing transferred as qualified research and development equipment; 9363
9364
- (j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B) (3) (e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B) (35) of this section. 9365
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- (k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B) (7) of section 5739.01 of the Revised Code; 9378
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- (l) To use or consume the thing transferred in the production of a newspaper for distribution to the public; 9385
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- (m) To use tangible personal property to perform a service listed in division (B) (3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service; 9387
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(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;

(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced;

(q) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division (B) (42) (q) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

(i) For the purposes of division (B) (42) (q) of this section, the "thing transferred" includes, but is not limited to, any of the following:	9421 9422 9423
(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;	9424 9425 9426 9427
(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;	9428 9429 9430
(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;	9431 9432 9433
(IV) Casing, tubulars, and float and centralizing equipment;	9434 9435
(V) Trailers to which production equipment is attached;	9436
(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;	9437 9438 9439
(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;	9440 9441 9442
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	9443 9444 9445 9446
(IX) Pressure pumping equipment;	9447

(X) Artificial lift systems equipment;	9448
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	9449 9450 9451
(XII) Tangible personal property directly used to control production equipment.	9452 9453
(ii) For the purposes of division (B) (42) (q) of this section, the "thing transferred" does not include any of the following:	9454 9455 9456
(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;	9457 9458 9459
(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;	9460 9461 9462
(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;	9463 9464 9465
(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 site;	9466 9467 9468 9469
(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;	9470 9471 9472 9473
(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;	9474 9475

(VII) Well site fencing, lighting, or security systems;	9476
(VIII) Communication devices or services;	9477
(IX) Office supplies;	9478
(X) Trailers used as offices or lodging;	9479
(XI) Motor vehicles of any kind;	9480
(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;	9481 9482
(XIII) Tangible personal property used primarily as a safety device;	9483 9484
(XIV) Data collection or monitoring devices;	9485
(XV) Access ladders, stairs, or platforms attached to storage tanks.	9486 9487
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.	9488 9489 9490 9491 9492
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	9493 9494 9495 9496
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	9497 9498 9499
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents	9500 9501 9502

or wax, to the consumer for the consumer's use on the premises 9503
in washing, cleaning, or waxing a motor vehicle, provided no 9504
other personal property or personal service is provided as part 9505
of the transaction. 9506

(44) Sales of replacement and modification parts for 9507
engines, airframes, instruments, and interiors in, and paint 9508
for, aircraft used primarily in a fractional aircraft ownership 9509
program, and sales of services for the repair, modification, and 9510
maintenance of such aircraft, and machinery, equipment, and 9511
supplies primarily used to provide those services. 9512

(45) Sales of telecommunications service that is used 9513
directly and primarily to perform the functions of a call 9514
center. As used in this division, "call center" means any 9515
physical location where telephone calls are placed or received 9516
in high volume for the purpose of making sales, marketing, 9517
customer service, technical support, or other specialized 9518
business activity, and that employs at least fifty individuals 9519
that engage in call center activities on a full-time basis, or 9520
sufficient individuals to fill fifty full-time equivalent 9521
positions. 9522

(46) Sales by a telecommunications service vendor of 900 9523
service to a subscriber. This division does not apply to 9524
information services. 9525

(47) Sales of value-added non-voice data service. This 9526
division does not apply to any similar service that is not 9527
otherwise a telecommunications service. 9528

(48) Sales of feminine hygiene products. 9529

(49) Sales of materials, parts, equipment, or engines used 9530
in the repair or maintenance of aircraft or avionics systems of 9531

such aircraft, and sales of repair, remodeling, replacement, or 9532
maintenance services in this state performed on aircraft or on 9533
an aircraft's avionics, engine, or component materials or parts. 9534
As used in division (B) (49) of this section, "aircraft" means 9535
aircraft of more than six thousand pounds maximum certified 9536
takeoff weight or used exclusively in general aviation. 9537

(50) Sales of full flight simulators that are used for 9538
pilot or flight-crew training, sales of repair or replacement 9539
parts or components, and sales of repair or maintenance services 9540
for such full flight simulators. "Full flight simulator" means a 9541
replica of a specific type, or make, model, and series of 9542
aircraft cockpit. It includes the assemblage of equipment and 9543
computer programs necessary to represent aircraft operations in 9544
ground and flight conditions, a visual system providing an out- 9545
of-the-cockpit view, and a system that provides cues at least 9546
equivalent to those of a three-degree-of-freedom motion system, 9547
and has the full range of capabilities of the systems installed 9548
in the device as described in appendices A and B of part 60 of 9549
chapter 1 of title 14 of the Code of Federal Regulations. 9550

(51) Any transfer or lease of tangible personal property 9551
between the state and JobsOhio in accordance with section 9552
4313.02 of the Revised Code. 9553

(52) (a) Sales to a qualifying corporation. 9554

(b) As used in division (B) (52) of this section: 9555

(i) "Qualifying corporation" means a nonprofit corporation 9556
organized in this state that leases from an eligible county 9557
land, buildings, structures, fixtures, and improvements to the 9558
land that are part of or used in a public recreational facility 9559
used by a major league professional athletic team or a class A 9560

to class AAA minor league affiliate of a major league 9561
professional athletic team for a significant portion of the 9562
team's home schedule, provided the following apply: 9563

(I) The facility is leased from the eligible county 9564
pursuant to a lease that requires substantially all of the 9565
revenue from the operation of the business or activity conducted 9566
by the nonprofit corporation at the facility in excess of 9567
operating costs, capital expenditures, and reserves to be paid 9568
to the eligible county at least once per calendar year. 9569

(II) Upon dissolution and liquidation of the nonprofit 9570
corporation, all of its net assets are distributable to the 9571
board of commissioners of the eligible county from which the 9572
corporation leases the facility. 9573

(ii) "Eligible county" has the same meaning as in section 9574
307.695 of the Revised Code. 9575

(53) Sales to or by a cable service provider, video 9576
service provider, or radio or television broadcast station 9577
regulated by the federal government of cable service or 9578
programming, video service or programming, audio service or 9579
programming, or electronically transferred digital audiovisual 9580
or audio work. As used in division (B) (53) of this section, 9581
"cable service" and "cable service provider" have the same 9582
meanings as in section 1332.01 of the Revised Code, and "video 9583
service," "video service provider," and "video programming" have 9584
the same meanings as in section 1332.21 of the Revised Code. 9585

(54) Sales of a digital audio work electronically 9586
transferred for delivery through use of a machine, such as a 9587
juke box, that does all of the following: 9588

(a) Accepts direct payments to operate; 9589

(b) Automatically plays a selected digital audio work for	9590
a single play upon receipt of a payment described in division	9591
(B) (54) (a) of this section;	9592
(c) Operates exclusively for the purpose of playing	9593
digital audio works in a commercial establishment.	9594
(55) (a) Sales of the following occurring on the first	9595
Friday of August and the following Saturday and Sunday of any	9596
year, except in 2024 or any subsequent year in which a sales tax	9597
holiday is held pursuant to section 5739.41 of the Revised Code:	9598
(i) An item of clothing, the price of which is seventy-	9599
five dollars or less;	9600
(ii) An item of school supplies, the price of which is	9601
twenty dollars or less;	9602
(iii) An item of school instructional material, the price	9603
of which is twenty dollars or less.	9604
(b) As used in division (B) (55) of this section:	9605
(i) "Clothing" means all human wearing apparel suitable	9606
for general use. "Clothing" includes, but is not limited to,	9607
aprons, household and shop; athletic supporters; baby receiving	9608
blankets; bathing suits and caps; beach capes and coats; belts	9609
and suspenders; boots; coats and jackets; costumes; diapers,	9610
children and adult, including disposable diapers; earmuffs;	9611
footlets; formal wear; garters and garter belts; girdles; gloves	9612
and mittens for general use; hats and caps; hosiery; insoles for	9613
shoes; lab coats; neckties; overshoes; pantyhose; rainwear;	9614
rubber pants; sandals; scarves; shoes and shoe laces; slippers;	9615
sneakers; socks and stockings; steel-toed shoes; underwear;	9616
uniforms, athletic and nonathletic; and wedding apparel.	9617
"Clothing" does not include items purchased for use in a trade	9618

or business; clothing accessories or equipment; protective 9619
equipment; sports or recreational equipment; belt buckles sold 9620
separately; costume masks sold separately; patches and emblems 9621
sold separately; sewing equipment and supplies including, but 9622
not limited to, knitting needles, patterns, pins, scissors, 9623
sewing machines, sewing needles, tape measures, and thimbles; 9624
and sewing materials that become part of "clothing" including, 9625
but not limited to, buttons, fabric, lace, thread, yarn, and 9626
zippers. 9627

(ii) "School supplies" means items commonly used by a 9628
student in a course of study. "School supplies" includes only 9629
the following items: binders; book bags; calculators; cellophane 9630
tape; blackboard chalk; compasses; composition books; crayons; 9631
erasers; folders, expandable, pocket, plastic, and manila; glue, 9632
paste, and paste sticks; highlighters; index cards; index card 9633
boxes; legal pads; lunch boxes; markers; notebooks; paper, 9634
loose-leaf ruled notebook paper, copy paper, graph paper, 9635
tracing paper, manila paper, colored paper, poster board, and 9636
construction paper; pencil boxes and other school supply boxes; 9637
pencil sharpeners; pencils; pens; protractors; rulers; scissors; 9638
and writing tablets. "School supplies" does not include any item 9639
purchased for use in a trade or business. 9640

(iii) "School instructional material" means written 9641
material commonly used by a student in a course of study as a 9642
reference and to learn the subject being taught. "School 9643
instructional material" includes only the following items: 9644
reference books, reference maps and globes, textbooks, and 9645
workbooks. "School instructional material" does not include any 9646
material purchased for use in a trade or business. 9647

(56) (a) Sales of adult diapers or incontinence underpads 9648

sold pursuant to a prescription, for the benefit of a medicaid 9649
recipient with a diagnosis of incontinence, and by a medicaid 9650
provider that maintains a valid provider agreement under section 9651
5164.30 of the Revised Code with the department of medicaid, 9652
provided that the medicaid program covers diapers or 9653
incontinence underpads as an incontinence garment. 9654

(b) As used in division (B) (56) (a) of this section, 9655
"incontinence underpad" means an absorbent product, not worn on 9656
the body, designed to protect furniture or other tangible 9657
personal property from soiling or damage due to human 9658
incontinence. 9659

(57) Sales of investment metal bullion and investment 9660
coins. "Investment metal bullion" means any bullion described in 9661
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 9662
whether that bullion is in the physical possession of a trustee. 9663
"Investment coin" means any coin composed primarily of gold, 9664
silver, platinum, or palladium. 9665

(58) Sales of tangible personal property used primarily 9666
for any of the following purposes by a megaproject operator at 9667
the site of a megaproject that satisfies the criteria described 9668
in division (A) (11) (a) (ii) of section 122.17 of the Revised 9669
Code, provided that the sale occurs during the period that the 9670
megaproject operator has an agreement for such megaproject with 9671
the tax credit authority under division (D) of section 122.17 of 9672
the Revised Code that remains in effect and has not expired or 9673
been terminated: 9674

(a) To store, transmit, convey, distribute, recycle, 9675
circulate, or clean water, steam, or other gases used in or 9676
produced as a result of manufacturing activity, including items 9677
that support or aid in the operation of such property; 9678

(b) To clean or prepare inventory, at any stage of storage	9679
or production, or equipment used in a manufacturing activity,	9680
including chemicals, solvents, catalysts, soaps, and other items	9681
that support or aid in the operation of property;	9682
(c) To regulate, treat, filter, condition, improve, clean,	9683
maintain, or monitor environmental conditions within areas where	9684
manufacturing activities take place;	9685
(d) To handle, transport, or convey inventory during	9686
production or manufacturing.	9687
(59) Documentary services charges imposed pursuant to	9688
section 4517.261 or 4781.24 of the Revised Code.	9689
(60) Sales of children's diapers.	9690
(61) Sales of therapeutic or preventative creams and wipes	9691
marketed primarily for use on the skin of children.	9692
(62) Sales of a child restraint device or booster seat	9693
that meets the national highway traffic safety administration	9694
standard for child restraint systems under 49 C.F.R. 571.213.	9695
(63) Sales of cribs intended to provide sleeping	9696
accommodations for children that comply with the United States	9697
consumer product safety commission's safety standard for full-	9698
size baby cribs under 16 C.F.R. 1219 or the commission's safety	9699
standard for non-full-size baby cribs under 16 C.F.R. 1220.	9700
(64) Sales of strollers meant for transporting children	9701
from infancy to about thirty-six months of age that meet the	9702
United States consumer product safety commission safety standard	9703
for carriages and strollers under 16 C.F.R. 1227.2.	9704
(65) The fee imposed by section 3743.22 of the Revised	9705
Code, if it is separately stated on the invoice, bill of sale,	9706

or similar document given by the vendor to the consumer for a 9707
retail sale made in this state. 9708

(66) Sales of eligible tangible personal property 9709
occurring during the period of a sales tax holiday held pursuant 9710
to section 5739.41 of the Revised Code. 9711

(67) Sales to a county land reutilization corporation 9712
organized under Chapter 1724. of the Revised Code or its wholly 9713
owned subsidiary and sales by the county land reutilization 9714
corporation or its wholly owned subsidiary. 9715

(C) For the purpose of the proper administration of this 9716
chapter, and to prevent the evasion of the tax, it is presumed 9717
that all sales made in this state are subject to the tax until 9718
the contrary is established. 9719

(D) The tax collected by the vendor from the consumer 9720
under this chapter is not part of the price, but is a tax 9721
collection for the benefit of the state, and of counties levying 9722
an additional sales tax pursuant to section 5739.021 or 5739.026 9723
of the Revised Code and of transit authorities levying an 9724
additional sales tax pursuant to section 5739.023 of the Revised 9725
Code. Except for the discount authorized under section 5739.12 9726
of the Revised Code and the effects of any rounding pursuant to 9727
section 5703.055 of the Revised Code, no person other than the 9728
state or such a county or transit authority shall derive any 9729
benefit from the collection or payment of the tax levied by this 9730
section or section 5739.021, 5739.023, or 5739.026 of the 9731
Revised Code. 9732

Section 2. That existing sections 319.48, 319.54, 321.261, 9733
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33, 9734
323.47, 323.65, 323.66, 323.67, 323.68, 323.69, 323.691, 323.70, 9735

323.71, 323.72, 323.73, 323.75, 323.76, 323.77, 323.78, 323.79, 9736
505.86, 715.261, 721.28, 1721.10, 1724.02, 2329.153, 3737.87, 9737
3745.11, 3767.41, 5709.12, 5709.91, 5709.911, 5713.083, 5715.02, 9738
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 9739
5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 9740
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 9741
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 9742
5722.14, 5722.15, 5722.21, 5722.22, 5723.01, 5723.03, 5723.04, 9743
5723.05, 5723.06, 5723.10, 5723.12, 5723.13, 5723.18, and 9744
5739.02 of the Revised Code are hereby repealed. 9745

Section 3. That sections 323.74, 5721.14, 5721.15, 9746
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby 9747
repealed. 9748

Section 4. This act shall be known as the Gus Frangos Act. 9749