

As Introduced

135th General Assembly

Regular Session

2023-2024

H. B. No. 134

Representatives Dell'Aquila, Galonski

Cosponsors: Representatives Forhan, Hillyer



A BILL

To amend section 5721.31 of the Revised Code to 1
require notice to lienholders in tax certificate 2
sales. 3

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

Section 1. That section 5721.31 of the Revised Code be 4
amended to read as follows: 5

Sec. 5721.31. (A) (1) After receipt of a duplicate of the 6
delinquent land list compiled under section 5721.011 of the 7
Revised Code, or a delinquent land list compiled previously 8
under that section, the county treasurer may select from the 9
list parcels of delinquent land the lien against which the 10
county treasurer may attempt to transfer by the sale of tax 11
certificates under sections 5721.30 to 5721.43 of the Revised 12
Code. None of the following parcels may be selected for a tax 13
certificate sale: 14

(a) A parcel for which the full amount of taxes, 15
assessments, penalties, interest, and charges have been paid; 16

(b) A parcel for which a valid contract under section 17
323.122, 323.31, or 5713.20 of the Revised Code is in force; 18

(c) A parcel the owner of which has filed a petition in
bankruptcy, so long as the parcel is property of the bankruptcy
estate.

(2) The county treasurer shall compile a separate list of
parcels selected for tax certificate sales, including the same
information as is required to be included in the delinquent land
list.

Upon compiling the list of parcels selected for tax
certificate sales, the county treasurer may conduct a title
search for any parcel on the list.

(B) (1) Except as otherwise provided in division (B) (3) of
this section, when tax certificates are to be sold under section
5721.32 of the Revised Code with respect to parcels, the county
treasurer, at least thirty days prior to the date of sale or
transfer of such tax certificates, shall send written notice
concerning each parcel on the list to either the both:

(a) The owner of record or all interested parties
discoverable through a title search, or both, of each parcel on
the list either by certified mail or, if the treasurer has
record of an internet identifier of record associated with the
owner or interested party, by ordinary mail and by that internet
identifier of record. A mailed notice to an owner shall be sent
to the owner's last known tax-mailing address.

(b) All interested parties, including lienholders,
discoverable through a title search, by ordinary mail.

The notice shall inform the owner or interested parties
that a tax certificate will be offered for sale on the parcel,
and that the owner or interested parties may incur additional
expenses as a result of the sale.

(2) Except as otherwise provided in division (B) (3) of 48
this section, when tax certificates are to be sold or 49
transferred under section 5721.33 of the Revised Code with 50
respect to parcels, the county treasurer, at least thirty days 51
prior to the date of sale or transfer of such tax certificates, 52
shall send written notice of the sale or transfer ~~by certified~~ 53
~~mail to the last known tax mailing address of the~~ to both of the 54
following: 55

(a) The record owner of the property or parcel and may 56
send such notice to all, by certified mail to the last known 57
tax-mailing address of the record owner; 58

(b) All parties with an interest in the property that has 59
been recorded in the property records of the county pursuant to 60
section 317.08 of the Revised Code, by ordinary mail. ~~The~~ 61

The notice shall state that a tax certificate will be 62
offered for sale or transfer on the parcel, and that the owner 63
or interested parties may incur additional expenses as a result 64
of the sale or transfer. 65

(3) The county treasurer is not required to send a notice 66
under division (B) (1) or (B) (2) of this section if the treasurer 67
previously has attempted to send such notice to the owner of the 68
parcel and the notice has been returned by the post office as 69
undeliverable. The absence of a valid tax-mailing address for 70
the owner of a parcel does not preclude the county treasurer 71
from selling or transferring a tax certificate for the parcel. 72

(C) The county treasurer shall advertise the sale of tax 73
certificates under section 5721.32 of the Revised Code in a 74
newspaper of general circulation in the county once a week for 75
two consecutive weeks. The newspaper shall meet the requirements 76

of section 7.12 of the Revised Code. The advertisement shall 77
include the date, the time, and the place of the public auction, 78
abbreviated legal descriptions of the parcels, and the names of 79
the owners of record of the parcels. The advertisement also 80
shall include the certificate purchase prices of the parcels or 81
the total purchase price of tax certificates for sale in blocks 82
of tax certificates. 83

(D) After the county treasurer has compiled the list of 84
parcels selected for tax certificate sales but before a tax 85
certificate respecting a parcel is sold or transferred, if the 86
owner of record of the parcel pays to the county treasurer in 87
cash the delinquent taxes respecting the parcel or otherwise 88
acts so that any condition in division (A) (1) (a), (b), or (c) of 89
this section applies to the parcel, the owner of record of the 90
parcel also shall pay a fee in an amount prescribed by the 91
treasurer to cover the administrative costs of the treasurer 92
under this section respecting the parcel. The fee shall be 93
deposited in the county treasury to the credit of the tax 94
certificate administration fund. 95

(E) A tax certificate administration fund shall be created 96
in the county treasury of each county selling tax certificates 97
under sections 5721.30 to 5721.43 of the Revised Code. The fund 98
shall be administered by the county treasurer, and used solely 99
for the purposes of sections 5721.30 to 5721.43 of the Revised 100
Code or as otherwise permitted in this division. Any fee 101
received by the treasurer under sections 5721.30 to 5721.43 of 102
the Revised Code shall be credited to the fund, except the 103
bidder registration fee under division (B) of section 5721.32 of 104
the Revised Code and the county prosecuting attorney's fee under 105
division (B) (3) of section 5721.37 of the Revised Code. To the 106
extent there is a surplus in the fund from time to time, the 107

surplus may, with the approval of the county treasurer, be 108
utilized for the purposes of a county land reutilization 109
corporation operating in the county. 110

(F) The county treasurers of more than one county may 111
jointly conduct a regional sale of tax certificates under 112
section 5721.32 of the Revised Code. A regional sale shall be 113
held at a single location in one county, where the tax 114
certificates from each of the participating counties shall be 115
offered for sale at public auction. Before the regional sale, 116
each county treasurer shall advertise the sale for the parcels 117
in the treasurer's county as required by division (C) of this 118
section. At the regional sale, tax certificates shall be sold on 119
parcels from one county at a time, with all of the certificates 120
for one county offered for sale before any certificates for the 121
next county are offered for sale. 122

(G) The tax commissioner shall prescribe the form of the 123
tax certificate under this section, and county treasurers shall 124
use the form so prescribed. 125

Section 2. That existing section 5721.31 of the Revised 126
Code is hereby repealed. 127