As Introduced

134th General Assembly Regular Session 2021-2022

H. B. No. 241

Representative Patton

A BILL

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

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

Section 1. That sections 317.32, 319.48, 319.54, 321.261,	21
321.263, 321.343, 323.25, 323.26, 323.28, 323.31, 323.33,	22
323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71, 323.72,	23
323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261, 721.28,	24
1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12, 5721.01,	25
5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17, 5721.18,	26
5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30, 5721.32,	27
5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031, 5722.04,	28
5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11, 5722.14,	29
5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05, 5723.06,	30
5723.10, 5723.13, 5723.18, and 5739.02 be amended and sections	31
5721.182, 5721.183, 5722.111, and 5723.20 of the Revised Code be	32
enacted to read as follows:	33
Sec. 317.32. The county recorder shall charge and collect	34
the following fees, to include, except as otherwise provided in	35
division (A)(2) of this section, base fees for the recorder's	36
services and housing trust fund fees collected pursuant to	37
section 317.36 of the Revised Code:	38
(A)(1) Except as otherwise provided in division (A)(2) of	39
this section, for recording and indexing an instrument if the	4 C
photocopy or any similar process is employed, a base fee of	41
seventeen dollars for the first two pages and a housing trust	42
fund fee of seventeen dollars, and a base fee of four dollars	43
and a housing trust fund fee of four dollars for each subsequent	4 4
page, size eight and one-half inches by fourteen inches, or	45
fraction of a page, including the caption page, of such	46
instrument;	47
(2) For recording and indexing an instrument described in	48
division (D) of section 317.08 of the Revised Code if the	49

photocopy or any similar process is employed, a fee of twenty-

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

- (B) For certifying a photocopy from the record previously recorded, a base fee of one dollar and a housing trust fund fee of one dollar per page, size eight and one-half inches by fourteen inches, or fraction of a page; for each certification if the recorder's seal is required, except as to instruments issued by the armed forces of the United States, a base fee of fifty cents and a housing trust fund fee of fifty cents;
- (C) For entering any marginal reference by separate recorded instrument, a base fee of two dollars and a housing trust fund fee of two dollars for each marginal reference set out in that instrument, in addition to the fees set forth in division (A)(1) of this section;
- (D) For indexing in the real estate mortgage records, 77
 pursuant to section 1309.519 of the Revised Code, financing 78
 statements covering crops growing or to be grown, timber to be 79
 cut, minerals or the like, including oil and gas, accounts 80

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subject to section 1309.301 of the Revised Code, or fixture	81
filings made pursuant to section 1309.334 of the Revised Code, a	82
base fee of two dollars and a housing trust fund fee of two	83
dollars for each name indexed;	84
(E) For filing zoning resolutions, including text and	85
maps, in the office of the recorder as required under sections	86
303.11 and 519.11 of the Revised Code, a base fee of twenty-five	87
dollars and a housing trust fund fee of twenty-five dollars,	88
regardless of the size or length of the resolutions;	89
(F) For filing zoning amendments, including text and maps,	90
in the office of the recorder as required under sections 303.12	91
and 519.12 of the Revised Code, a base fee of ten dollars and a	92
housing trust fund fee of ten dollars regardless of the size or	93
length of the amendments;	94
(G) For photocopying a document, other than at the time of	95
recording and indexing as provided for in division (A)(1) or (2)	96
of this section, a base fee of one dollar and a housing trust	97
fund fee of one dollar per page, size eight and one-half inches	98
by fourteen inches, or fraction thereof;	99
(H) For local facsimile transmission of a document, a base	100
fee of one dollar and a housing trust fund fee of one dollar per	101
page, size eight and one-half inches by fourteen inches, or	102
fraction thereof; for long distance facsimile transmission of a	103
document, a base fee of two dollars and a housing trust fund fee	104
of two dollars per page, size eight and one-half inches by	105
fourteen inches, or fraction thereof;	106
(I) For recording a declaration executed pursuant to	107
section 2133.02 of the Revised Code or a durable power of	108
attorney for health care executed pursuant to section 1337.12 of	109

the Revised Code, or both a declaration and a durable power of	110
attorney for health care, a base fee of at least fourteen	111
dollars but not more than twenty dollars and a housing trust	112
fund fee of at least fourteen dollars but not more than twenty	113
dollars.	114

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

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

The fees provided for in this section shall not apply to

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the recording, indexing, or making of a certified copy or to the

filing of any instrument by a county land reutilization

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corporation—or its wholly owned subsidiary—or any other—. For

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electing subdivision—subdivisions, other than a county land

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certified copy or to the filing of any instrument that transfers land to the electing subdivision's land reutilization program as those terms are defined in section 5722.01 of the Revised Code, if the instrument states that the land is being acquired by the electing subdivision as part of its land reutilization program. Sec. 319.48. (A) The county auditor shall maintain a real property tax suspension list of tracts and lots certified to him the auditor under section 323.33 of the Revised Code as being charged with delinquent amounts most likely uncollectible except through foreclosure or through foreclosure and forfeiture. Tracts and lots on the list shall be listed in the same form and order or sequence as on the general tax list of real and public utility property. The list also shall include a description of the tract or lot and the name of the person under whom it is listed. (B) When the county auditor enters current taxes and delinquent amounts on the general tax list and duplicate of real and public utility property under section 319.30 of the Revised Code, he the auditor shall enter against a tract or lot that is 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	reutilization corporation, the fees provided for in this section	140
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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 168	list and duplicate the delinquent taxes, penalties, and interest	163
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 168	charged against the tract or lot. Instead, —he the auditor shall	164
property tax suspension list, that delinquent taxes, penalties, and interest stand charged against it, and that the amount of 168	indicate on the general tax list and duplicate with an asterisk	165
and interest stand charged against it, and that the amount of 168	or other marking that the tract or lot appears on the real	166
	property tax suspension list, that delinquent taxes, penalties,	167
the delinquency may be obtained through the county auditor or 169	and interest stand charged against it, and that the amount of	168
	the delinquency may be obtained through the county auditor or	169

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treasurer.

(C) If a tract or lot is foreclosed upon or foreclosed	171
upon and forfeited for payment of delinquent taxes, penalties,	172
and interest or is redeemed by the owner or another authorized	173
taxpayer, the county auditor shall immediately strike the tract	174
or lot from the real property tax suspension list.	175
Sec. 319.54. (A) On all moneys collected by the county	176
treasurer on any tax duplicate of the county, other than estate	177
tax duplicates, and on all moneys received as advance payments	178
of personal property and classified property taxes, the county	179
auditor, on settlement with the treasurer and tax commissioner,	180
on or before the date prescribed by law for such settlement or	181
any lawful extension of such date, shall be allowed as	182
compensation for the county auditor's services the following	183
percentages:	184
(1) On the first one hundred thousand dollars, two and	185
one-half per cent;	186
(2) On the next two million dollars, eight thousand three	187
hundred eighteen ten-thousandths of one per cent;	188
(3) On the next two million dollars, six thousand six	189
hundred fifty-five ten-thousandths of one per cent;	190
(4) On all further sums, one thousand six hundred sixty-	191
three ten-thousandths of one per cent.	192
If any settlement is not made on or before the date	193
prescribed by law for such settlement or any lawful extension of	194
such date, the aggregate compensation allowed to the auditor	195
shall be reduced one per cent for each day such settlement is	196
delayed after the prescribed date. No penalty shall apply if the	197
auditor and treasurer grant all requests for advances up to	198
ninety per cent of the settlement pursuant to section 321.34 of	199

the Revised Code. The compensation allowed in accordance with 200 this section on settlements made before the dates prescribed by 201 law, or the reduced compensation allowed in accordance with this 202 section on settlements made after the date prescribed by law or 203 any lawful extension of such date, shall be apportioned ratably 2.04 by the auditor and deducted from the shares or portions of the 205 206 revenue payable to the state as well as to the county, townships, municipal corporations, and school districts. 207

- (B) For the purpose of reimbursing county auditors for the 208 209 expenses associated with the increased number of applications for reductions in real property taxes under sections 323.152 and 210 4503.065 of the Revised Code that result from the amendment of 211 those sections by Am. Sub. H.B. 119 of the 127th general 212 assembly, there shall be paid from the state's general revenue 213 fund to the county treasury, to the credit of the real estate 214 assessment fund created by section 325.31 of the Revised Code, 215 an amount equal to one per cent of the total annual amount of 216 property tax relief reimbursement paid to that county under 217 sections 323.156 and 4503.068 of the Revised Code for the 218 preceding tax year. Payments made under this division shall be 219 made at the same times and in the same manner as payments made 220 under section 323.156 of the Revised Code. 221
- (C) From all moneys collected by the county treasurer on 222 any tax duplicate of the county, other than estate tax 223 duplicates, and on all moneys received as advance payments of 224 personal property and classified property taxes, there shall be 225 paid into the county treasury to the credit of the real estate 226 assessment fund created by section 325.31 of the Revised Code, 227 an amount to be determined by the county auditor, which shall 228 not exceed the percentages prescribed in divisions (C)(1) and 229 (2) of this section. 230

(1) For payments made after June 30, 2007, and before	231
2011, the following percentages:	232
(a) On the first five hundred thousand dollars, four per	233
cent;	234
(b) On the next five million dollars, two per cent;	235
(c) On the next five million dollars, one per cent;	236
(d) On all further sums not exceeding one hundred fifty	237
million dollars, three-quarters of one per cent;	238
(e) On amounts exceeding one hundred fifty million	239
dollars, five hundred eighty-five thousandths of one per cent.	240
(2) For payments made in or after 2011, the following	241
percentages:	242
(a) On the first five hundred thousand dellars, four nor	243
(a) On the first five hundred thousand dollars, four per	243
cent;	244
(b) On the next ten million dollars, two per cent;	245
(c) On amounts exceeding ten million five hundred thousand	246
dollars, three-fourths of one per cent.	247
Such compensation shall be apportioned ratably by the	248
auditor and deducted from the shares or portions of the revenue	249
payable to the state as well as to the county, townships,	250
municipal corporations, and school districts.	251
(D) Each county auditor shall receive four per cent of the	252
amount of tax collected and paid into the county treasury, on	253
property omitted and placed by the county auditor on the tax	254
duplicate.	255
(E) On all estate tax moneys collected by the county	256
treasurer, the county auditor, on settlement annually with the	257

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tax commissioner, shall be allowed, as compensation for the	258
auditor's services under Chapter 5731. of the Revised Code, the	259
following percentages:	260
(1) Four per cent on the first one hundred thousand	261
dollars;	262
	0.63
(2) One-half of one per cent on all additional sums.	263
Such percentages shall be computed upon the amount	264
collected and reported at each annual settlement, and shall be	265
for the use of the general fund of the county.	266
(F) On all cigarette license moneys collected by the	267
county treasurer, the county auditor, on settlement semiannually	268
with the treasurer, shall be allowed as compensation for the	269
auditor's services in the issuing of such licenses one-half of	270
one per cent of such moneys, to be apportioned ratably and	271
deducted from the shares of the revenue payable to the county	272
and subdivisions, for the use of the general fund of the county.	273
(G) The county auditor shall charge and receive fees as	274
follows:	275
(1) For deeds of land sold for taxes to be paid by the	276
purchaser, five forty-five dollars;	277
purchaser, rive <u>lorey rive</u> dorrars,	211
(2) For the transfer or entry of land, lot, or part of	278
lot, or the transfer or entry on or after January 1, 2000, of a	279
used manufactured home or mobile home as defined in section	280
5739.0210 of the Revised Code, fifty cents for each transfer or	281
entry, to be paid by the person requiring it;	282
(3) For receiving statements of value and administering	283
section 319.202 of the Revised Code, one dollar, or ten cents	284
for each one hundred dollars or fraction of one hundred dollars.	28

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

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

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

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

daily to the credit of the general fund of the county, except	402
that fees charged and received under division (G)(3) of this	403
section for a transfer of real property to a county land	404
reutilization corporation shall be credited to the county land	405
reutilization corporation fund established under section 321.263	406
of the Revised Code.	407
The real property transfer fee provided for in division	408
(G)(3) of this section shall be applicable to any conveyance of	409
real property presented to the auditor on or after January 1,	410
1968, regardless of its time of execution or delivery.	411
The transfer fee for a used manufactured home or used	412
mobile home shall be computed by and paid to the county auditor	413
of the county in which the home is located immediately prior to	414
the transfer.	415
Sec. 321.261. (A) In each county treasury there shall be	416
created the treasurer's delinquent tax and assessment collection	417
fund and the prosecuting attorney's delinquent tax and	418
assessment collection fund. Except as otherwise provided in this	419
division, two and one-half per cent of all delinquent real	420
property, personal property, and manufactured and mobile home	421
taxes and assessments collected by the county treasurer shall be	422
deposited in the treasurer's delinquent tax and assessment	423
collection fund, and two and one-half per cent of such	424
delinquent taxes and assessments shall be deposited in the	425
prosecuting attorney's delinquent tax and assessment collection	426
fund. The board of county commissioners shall appropriate to the	427
county treasurer from the treasurer's delinquent tax and	428
assessment collection fund, and shall appropriate to the	429

prosecuting attorney from the prosecuting attorney's delinquent

tax and assessment collection fund, money to the credit of the

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respective fund, and except as provided in division (D) of this	432
section, the appropriation shall be used only for the following	433
purposes:	434
(1) By the county treasurer or the county prosecuting	435
attorney in connection with the collection of delinquent real	436
property, personal property, and manufactured and mobile home	437
taxes and assessments, including proceedings related to	438
foreclosure of the state's lien for such taxes against such	439
property;	440
(2) With respect to any portion of the amount appropriated	441
from the treasurer's delinquent tax and assessment collection	442
fund for the benefit of a county land reutilization corporation	443
organized under Chapter 1724. of the Revised Code, the county	444
land reutilization corporation. Upon the deposit of amounts in	445
the treasurer's delinquent tax and assessment collection fund,	446
any amounts allocated at the direction of the treasurer to the	447
support of the county land reutilization corporation shall be	448
paid out of such fund to the corporation upon a warrant of the	449
county auditor.	450
If the balance in the treasurer's or prosecuting	451
attorney's delinquent tax and assessment collection fund exceeds	452
three times the amount deposited into the fund in the preceding	453
year, the treasurer or prosecuting attorney, on or before the	454
twentieth day of October of the current year, may direct the	455
county auditor to forgo the allocation of delinquent taxes and	456
assessments to that officer's respective fund in the ensuing	457
year. If the county auditor receives such direction, the auditor	458
shall cause the portion of taxes and assessments that otherwise	459
would be credited to the fund under this section in that ensuing	460
year to be allocated and distributed among taxing units' funds	461

as otherwise provided in this chapter and other applicable law.

(B) During the period of time that a county land	463
reutilization corporation is functioning as such on behalf of a	464
county, the board of county commissioners, upon the request of	465
the county treasurer, a county commissioner, or the county land	466
reutilization corporation, may designate by resolution that an	467
additional amount, not exceeding five per cent of all	468
collections of delinquent real property, personal property, and	469
manufactured and mobile home taxes and assessments, shall be	470
deposited in the treasurer's delinquent tax and assessment	471
collection county land reutilization corporation fund	472
established under section 321.263 of the Revised Code and be	473
available for appropriation by the board for the use of the	474
corporation. Any such amounts so deposited and appropriated	475
under this division shall be paid out of the treasurer's	476
delinquent tax and assessment collection county land	477
reutilization corporation fund to the corporation upon a warrant	478
of the county auditor.	479
(C) Annually by the first day of December, the county	480
treasurer and the prosecuting attorney each shall submit a	481
report to the heard of county commissioners regarding the use of	100

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

The annual report of a county land reutilization	492
corporation required by section 1724.05 of the Revised Code	493
shall include information regarding the amount and use of the	494
moneys that the corporation received from the treasurer's	495
delinquent tax and assessment collection—county land	496
reutilization corporation fund.	497

(D)(1) In any county, if the county treasurer or 498 prosecuting attorney determines that the balance to the credit 499 of that officer's corresponding delinquent tax and assessment 500 501 collection fund exceeds the amount required to be used as prescribed by division (A) of this section, the county treasurer 502 or prosecuting attorney may expend the excess to prevent 503 504 residential mortgage foreclosures in the county and to address problems associated with other foreclosed real property. The 505 amount used for that purpose in any year may not exceed the 506 amount that would cause the fund to have a reserve of less than 507 twenty per cent of the amount expended in the preceding year for 508 the purposes of division (A) of this section. 509

Money authorized to be expended under division (D) (1) of 510 this section shall be used to provide financial assistance in 511 the form of loans to borrowers in default on their home 512 mortgages, including for the payment of late fees, to clear 513 arrearage balances, and to augment moneys used in the county's 514 foreclosure prevention program. The money also may be used to 515 assist county land reutilization corporations, municipal 516 corporations, or townships in the county, upon their application 517 to the county treasurer, prosecuting attorney, or the county 518 department of development, in the nuisance abatement of 519 deteriorated residential buildings in foreclosure, or vacant, 520 abandoned, tax-delinquent, or blighted real property, including 521 paying the costs of boarding up such buildings, lot maintenance, 522

and demolition.	523
(2) In a county having a population of more than one	524
hundred thousand according to the department of development's	525
2006 census estimate, if the county treasurer or prosecuting	526
attorney determines that the balance to the credit of that	527
officer's corresponding delinquent tax and assessment collection	528
fund exceeds the amount required to be used as prescribed by	529
division (A) of this section, the county treasurer or	530
prosecuting attorney may expend the excess to assist county land	531
reutilization corporations, townships, or municipal corporations	532
located in the county as provided in division (D)(2) of this	533
section, provided that the combined amount so expended each year	534
in a county shall not exceed five million dollars. Upon	535
application for the funds by a county land reutilization	536
corporation, township, or municipal corporation, the county	537
treasurer or prosecuting attorney may assist the county land	538
reutilization corporation, township, or municipal corporation in	539
abating foreclosed residential nuisances, including paying the	540
costs of securing such buildings, lot maintenance, and	541
demolition. At the prosecuting attorney's discretion, the	542
prosecuting attorney also may apply the funds to costs of	543
prosecuting alleged violations of criminal and civil laws	544
governing real estate and related transactions, including fraud	545
and abuse.	546
Sec. 321.263. A county land reutilization corporation fund	547
shall be established in the county treasury of each county in	548
which a county land reutilization corporation has been organized	549
under Chapter 1724. of the Revised Code and in which . Any	550
amount in the county land reutilization corporation fund	551
appropriated by a board of county commissioners shall be paid to	552
the corporation, upon the corporation's written request, by the	553

county treasurer upon the warrant of the county auditor.	554
If the county treasurer has made advance payments under	555
section 321.341 of the Revised Code. The, the county treasurer	556
shall credit all penalties and interest on the current year	557
unpaid taxes and the current year delinquent taxes advanced to	558
the fund as provided under section 321.341 of the Revised Code	559
when the current year unpaid taxes and current year delinquent	560
taxes are collected.	561
Any amount in the county land reutilization corporation	562
fund appropriated by a board of county commissioners shall be	563
paid to the corporation, upon its written request, by the county-	564
treasurer upon the warrant of the county auditor. At the end of	565
the year immediately following the year in which an amount $\underline{\text{of}}$	566
penalties and interest was deposited in the county land	567
reutilization corporation fund, any balance of that amount $\underline{\text{of}}$	568
penalties and interest remaining in the fund shall be encumbered	569
for the repayment of any borrowed money, and interest accrued	570
thereon, that was used to make an advance payment under section	571
321.341 of the Revised Code, and that has not yet been repaid.	572
The balance remaining in the fund from any amount of penalties	573
and interest deposited in the fund shall be determined as if all	574
amounts deposited into the fund are drawn from the fund on a	575
first-in, first-out basis. The amount encumbered shall not	576
exceed the county's aggregate liability for the borrowed money	577
and interest, and shall be determined as if the liability were	578
to be discharged on the termination or maturity date of the	579
instrument under which the money was borrowed. If the balance of	580
penalties and interest is not or will not be reserved for	581
appropriation or reappropriation to the corporation in a	582
succeeding fiscal year, it shall be transferred by the county	583

treasurer to the undivided general tax fund of the county. Such

amounts <u>of penalties and interest</u> shall be apportioned and

distributed to the appropriate taxing districts in the same

manner as the distribution of delinquent taxes and assessments.

585

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

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

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

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

entitled to redeem the land may do so by tendering to the county	647
treasurer an amount sufficient, as determined by the court or	648
board of revision, to pay the taxes, assessments, penalties,	649
interest, and charges then due and unpaid, and the costs	650
incurred in the civil action, and by demonstrating that the	651
property is in compliance with all applicable zoning	652
regulations, land use restrictions, and building, health, and	653
safety codes.	654
If the delinquent land duplicate lists minerals or rights	655
to minerals listed pursuant to sections 5713.04, 5713.05, and	656

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

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

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

Code and does not appear on the delinquent land duplicate;	677
(B) The real property is the subject of a valid delinquent	678
tax contract under section 323.31 of the Revised Code for which	679
the county treasurer has not made certification to the county	680
auditor that the delinquent tax contract has become void in	681
accordance with that section;	682
(C) A tax certificate respecting that property has been	683
sold under section 5721.32 or 5721.33 of the Revised Code;	684
provided, however, that nothing in this division shall prohibit	685
the county treasurer or the county prosecuting attorney from	686
enforcing the lien of the state and its political subdivisions	687
for taxes against a certificate parcel with respect to any or	688
all of such taxes that at the time of enforcement of such lien	689
are not the subject of a tax certificate.	690
Upon application of the plaintiff, the court shall advance	691
such cause on the docket, so that it may be first heard.	692
The court may order that the proceeding be transferred to	693
the county board of revision if so authorized under section	694
323.691 of the Revised Code.	695
Sec. 323.26. Having made named the proper parties in a	696
suit under section 323.25 of the Revised Code, it shall be	697
sufficient for the county treasurer to allege in the treasurer's	698
petition that the taxes are charged on the tax duplicate against	699
lands, lots, or parcels thereof, the amount of the taxes, and	700
that the taxes are unpaid, and the treasurer shall not be	701
required to set forth in the petition any other or further	702
special matter relating to such taxes. A certified copy of the	703
entry on the tax duplicate or an affidavit from the county	704
treasurer or deputy treasurer describing the lands, lots, or	705

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

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

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

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

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- (1) The total amount of such finding;
- (2) The fair market value of the premises, as determined 741
 by the county auditor, plus the cost of the proceeding. 742

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

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

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

- (B) From the proceeds of the sale the costs shall be first 780 paid, next the amount found due for taxes, then the amount of 781 any taxes accruing after the entry of the finding and before the 782 deed of the property is transferred to the purchaser following 783 the sale, all of which taxes shall be deemed satisfied, though 784 the amount applicable to them is deficient, and any balance 785 shall be distributed according to section 5721.20 of the Revised 786 Code. No statute of limitations shall apply to such action. Upon 787 sale, all liens for taxes due at the time the deed of the 788 property is transferred to the purchaser following the sale, and 789 liens subordinate to liens for taxes, shall be deemed satisfied 790 and discharged unless otherwise provided by the order of sale. 791
- (C) If the county treasurer's estimate of the amount of the finding under division (A) of this section exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually

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payable. If the amount of taxes, assessments, interest,	798
penalties, and costs actually payable when the deed is	799
transferred to the purchaser exceeds the county treasurer's	800
estimate, the officer shall certify the amount of the excess to	801
the treasurer, who shall enter that amount on the real and	802
public utility property tax duplicate opposite the property; the	803
amount of the excess shall be payable at the next succeeding	804
date prescribed for payment of taxes in section 323.12 of the	805
Revised Code, and shall not be deemed satisfied and discharged	806
pursuant to division (B) of this section.	807
(D) Premises ordered to be sold under this section but	808

- remaining unsold for want of bidders after being offered for 809 sale on two separate occasions, not less than two weeks apart, 810 or after being offered for sale on one occasion in the case of 811 abandoned land as defined in section 323.65 of the Revised Code, 812 shall be forfeited to the state or to a political subdivision, 813 school district, or county land reutilization corporation-814 pursuant to Chapter 5722. or section 5723.01 of the Revised 815 Code, and shall be disposed of pursuant to Chapter 5722. or 816 5723. of the Revised Code. 817
- (E) Notwithstanding section 5722.03 of the Revised Code, 818 if the complaint alleges that the property is delinquent vacant 819 land as defined in section 5721.01 of the Revised Code, 820 abandoned-lands- land as defined in section 323.65 of the 821 Revised Code, or lands described in division (F) of 822 nonproductive land as defined in section 5722.01 of the Revised 823 Code, and if an electing subdivision indicates its desire to 824 acquire the parcel by way of an affidavit filed in the case 825 prior to the adjudication of foreclosure, and if the value of 826 the taxes, assessments, penalties, interest, and all other 827 charges and costs of the action exceed the auditor's fair market 828

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

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

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

have at least one opportunity to pay any delinquent or unpaid

current taxes, or both, charged against the property by entering

into a written delinquent tax contract with the county treasurer

in a form prescribed or approved by the tax commissioner.

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Subsequent opportunities to enter into a delinquent tax contract

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shall be at the county treasurer's sole discretion.

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

delinquent manufactured home tax list, prior to filing it with	891
the prosecuting attorney under section 5721.13 of the Revised	892
Code, or, in the case of the delinquent manufactured home tax	893
list, prior to delivering it to the county treasurer under	894
division (H)(2) of section 4503.06 of the Revised Code. If the	895
delinquent tax contract is entered into after the certificate or	896
the master list has been filed with the prosecuting attorney,	897
the treasurer shall file the duplicate copy with the prosecuting	898
attorney.	899
decorney.	033
(4) A delinquent tax contract entered into under division	900
(A) of this section shall provide for the payment of any	901
delinquent or unpaid current taxes, or both, in installments	902
over a period, beginning on the date of the first payment made	903
under the contract, not to exceed one of the following:	904
(a) Five years for a person entering into a contract on	905
the basis of residential real property the person owns and	906
occupies, except the period shall be not less than two years if	907
the person so requests;	908
(b) Ten years for a person entering into a contract on the	909
basis of a qualifying athletic complex, as defined in section	910
5709.57 of the Revised Code;	911
(c) Five years for a person entering into a contract on	912
the basis of property other than that described in division (A)	913
(4) (a) or (b) of this section.	914
(5) For each delinquent tax contract entered into under	915
division (A) of this section, the county treasurer shall	916
determine and shall specify in the delinquent tax contract the	917
number of installments, the amount of each installment, and the	918
schedule for payment of the installments. Except as otherwise	919

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

- (6) When an installment payment is not received by the 933 treasurer when due under a delinquent tax contract entered into 934 under division (A) of this section or any current taxes or 935 special assessments charged against the property become unpaid, 936 the delinquent tax contract becomes void unless the treasurer 937 permits a new delinquent tax contract to be entered into; if the 938 treasurer does not permit a new delinquent tax contract to be 939 940 entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void. 941
- (7) Upon receipt of certification described in division 942 (A)(6) of this section, the auditor shall destroy the duplicate 943 copy of the voided delinquent tax contract. If such copy has 944 been filed with the prosecuting attorney, the auditor 945 immediately shall deliver the certification to the prosecuting 946 attorney, who shall attach it to the appropriate certificate and 947 the duplicate copy of the voided delinquent tax contract or 948 strike through the asterisk entered in the margin of the master 949 list next to the entry for the tract or lot that is the subject 950

of the voided delinquent tax contract. The prosecuting attorney	951
then shall institute a proceeding to foreclose the lien of the	952
state in accordance with section 323.25, sections 323.65 to	953
323.79, or section 5721.18 of the Revised Code or, in the case	954
of delinquent vacant land, a foreclosure proceeding in-	955
accordance with section 323.25, sections 323.65 to 323.79, or	956
section 5721.18 of the Revised Code, or a foreclosure and	957
forfeiture proceeding in accordance with section 5721.14 of the	958
Revised Code. In the case of a manufactured or mobile home, the	959
county treasurer shall cause a civil action to be brought as	960
provided under division (H) of section 4503.06 of the Revised	961
Code.	962
(B) If there is an outstanding tax certificate respecting	963
a delinquent parcel under section 5721.32 or 5721.33 of the	964
Revised Code, a written delinquent tax contract may not be	965

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(C) As used in this section, "unpaid current taxes" means any current taxes charged on the general tax list and duplicate of real and public utility property or the manufactured home tax list and duplicate that remain unpaid after the last day prescribed for payment of the first installment of such taxes

without penalty, and any penalties associated with such taxes.

entered into under this section. To redeem a tax certificate in

tax certificate shall enter into a redemption payment plan under

installments, the owner or other person seeking to redeem the

division (C) of section 5721.38 of the Revised Code.

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

forfeiture, he the treasurer may certify that determination	981
together with his the treasurer's reasons for it to the county	982
board of revision and the prosecuting attorney. If the board of	983
revision and the prosecuting attorney determine that the	984
delinquent amounts are most likely uncollectible except through	985
foreclosure or through foreclosure and forfeiture, they shall	986
certify that determination to the county auditor. Upon receipt	987
of the determination, the county auditor shall place the tract	988
or lot on the real property tax suspension list maintained under	989
section 319.48 of the Revised Code.	990
Sec. 323.65. As used in sections 323.65 to 323.79 of the	991
Revised Code:	992
(A) "Abandoned land" means delinquent lands or delinquent	993
vacant lands, including any improvements on the lands, that are	994
unoccupied and that first appeared on the list compiled under	995
division (C) of section 323.67 of the Revised Code, or the	996
delinquent tax list or delinquent vacant land tax list compiled	997
under section 5721.03 of the Revised Code, at whichever of the	998
following times is applicable:	999
(1) In the case of lands other than agricultural lands, at	1000
any time after the county auditor makes the certification of the	1001
delinquent land list under section 5721.011 of the Revised Code;	1002
(2) In the case of agricultural lands, at any time after	1003
two years after the county auditor makes the certification of	1004
the delinquent land list under section 5721.011 of the Revised	1005
Code.	1006
(B) "Agricultural land" means lands on the agricultural	1007
land tax list maintained under section 5713.33 of the Revised	1008
Code.	1009

(C) "Clerk of court" means the clerk of the court of	1010
common pleas of the county in which specified abandoned land is	1011
located.	1012
(D) "Delinquent lands" and "delinquent vacant lands" have-	1013
has the same meaning as in section 5721.01 of the	1014
Revised Code.	1015
(E) "Impositions" means delinquent taxes, assessments,	1016
penalties, interest, costs, reasonable attorney's fees of a	1017
certificate holder, applicable and permissible costs of the	1018
prosecuting attorney of a county, and other permissible charges	1019
against abandoned land.	1020
(F)(1) "Unoccupied," with respect to a parcel of land,	1021
means any of the following:	1022
(a) No building, structure, land, or other improvement	1023
that is subject to taxation and that is located on the parcel is	1024
physically inhabited as a dwelling;	1025
(b) No trade or business is actively being conducted on	1026
the parcel by the owner, a tenant, or another party occupying	1027
the parcel pursuant to a lease or other legal authority, or in a	1028
building, structure, or other improvement that is subject to	1029
taxation and that is located on the parcel;	1030
(c) The parcel is uninhabited and there are no signs that	1031
it is undergoing a change in tenancy and remains legally	1032
habitable, or that it is undergoing improvements, as indicated	1033
by an application for a building permit or other facts	1034
indicating that the parcel is experiencing ongoing improvements.	1035
(2) For purposes of division (F)(1) of this section, it is	1036
prima-facie evidence and a rebuttable presumption that may be	1037
rebutted to the county board of revision that a parcel of land	1038

is unoccupied if, at the time the county-auditor makes the	1039
certification under section 5721.011 of the Revised Code	1040
prosecutor files the complaint in the foreclosure action, the	1041
parcel is not agricultural land, and two or more of the	1042
following apply:	
TOTIOWING APPLY.	1043
(a) At the time of the inspection of the parcel by a	1044
county, municipal corporation, or township in which the parcel	1045
is located, no person, trade, or business inhabits, or is	1046
visibly present from an exterior inspection of, the parcel.	1047
(b) No utility connections, including, but not limited to,	1048
water, sewer, natural gas, or electric connections, service the	1049
parcel, or no such utility connections are actively being billed	1050
by any utility provider regarding the parcel.	1051
(c) The parcel or any improvement thereon is boarded up or	1052
otherwise sealed because, immediately prior to being boarded up	1053
or sealed, it was deemed by a political subdivision pursuant to	1054
its municipal, county, state, or federal authority to be open,	1055
vacant, or vandalized.	1056
(d) The parcel or any improvement thereon is, upon visible	1057
inspection, insecure, vacant, or vandalized.	1058
(G) "Community development organization" means a nonprofit	1059
corporation that is formed or organized under Chapter 1702. or	1060
1724. of the Revised Code and to which both of the following	1061
apply:	1062
(1) The organization is in good standing under law at the	1063
time the county auditor makes the certification under section	1064
5721.011 of the Revised Code and has remained in good standing	1065
uninterrupted for at least the two years immediately preceding	1066
the time of that certification or, in the case of a county land	1067

reutilization corporation, has remained so from the date of 1068 organization if less than two years. 1069 (2) As of the time the county auditor makes the 1070 certification under section 5721.011 of the Revised Code, the 1071 organization has received from the county, municipal 1072 corporation, or township in which abandoned land is located 1073 official authority or agreement by a duly authorized officer of 1074 that county, municipal corporation, or township to accept the 1075 owner's fee simple interest in the abandoned land and to the 1076 abandoned land being foreclosed, and that official authority or 1077 agreement had been delivered to the county treasurer or county 1078 board of revision in a form that will reasonably confirm the 1079 county's, municipal corporation's, or township's assent to 1080 transfer the land to that community development organization 1081 under section 323.74 323.71 or 323.78 of the Revised Code. No 1082 such official authority or agreement by a duly authorized 1083 officer of a county, municipal corporation, or township must be 1084 received if a county land reutilization corporation is 1085 authorized to receive tax-foreclosed property under its articles 1086 of incorporation, regulations, or Chapter 1724. of the Revised 1087 Code. 1088 (H) "Certificate holder" has the same meaning as in 1089 section 5721.30 of the Revised Code. 1090 (I) "Abandoned land list" means the list of abandoned 1091 lands compiled under division (A) of section 323.67 of the 1092 Revised Code. 1093 (J) "Alternative redemption period," in any action to 1094 foreclose the state's lien for unpaid delinquent taxes, 1095 assessments, charges, penalties, interest, and costs on a parcel 1096

of real property pursuant to section 323.25, sections 323.65 to

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

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

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

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

necessary to administer cases subject to its jurisdiction under	1128
Chapter 5715. or adjudicated under sections 323.65 to 323.79 of	1129
the Revised Code, as long as the rules are consistent <u>not</u>	1130
<pre>irreconcilably inconsistent with rules adopted by the tax</pre>	1131
commissioner under Chapter 5715. of the Revised Code. Rules	1132
adopted by a board shall be limited to rules relating to hearing	1133
procedure, the scheduling and location of proceedings, case	1134
management, motions, and practice forms.	1135
(2) A county board of revision, upon any adjudication of	1136
foreclosure under sections 323.65 to 323.79 of the Revised Code,	1137
may prepare final orders of sale and deeds. For such purposes,	1138
the board may create its own order of sale and deed forms. The	1139
sheriff or clerk of court shall execute and deliver any forms	1140
prepared under this division in the manner prescribed in	1141
sections 323.65 to 323.79 of the Revised Code.	1142

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

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

323.79 of the Revised Code. Other than notices of hearings, the	1158
orders and adjudications of the board shall not become effective	1159
until journalized by the clerk. Staff of the board of revision	1160
may schedule and execute, and file with the clerk of courts,	1161
notices of hearings.	1162
(D) For the purpose of efficiently and promptly	1163
implementing sections 323.65 to 323.79 of the Revised Code, the	1164
prosecuting attorney of the county, the county treasurer, the	1165
clerk of court of the county, the county auditor, and the	1166
sheriff of the county may promulgate rules, not inconsistent	1167
with sections 323.65 to 323.79 of the Revised Code, regarding	1168
practice forms, forms of notice for hearings and notice to	1169
parties, forms of orders and adjudications, fees, publication,	1170
and other procedures customarily within their official purview	1171
and respective duties.	1172
Sec. 323.67. (A) The county treasurer, county auditor, a	1173
county land reutilization corporation, or a certificate holder,	1174
from the list compiled under division (C) of this section or the	1175
delinquent tax list or delinquent vacant land tax list compiled	1176
under section 5721.03 of the Revised Code, may identify and	1177
compile a list of the parcels in the county that the treasurer,	1178
auditor, corporation, or certificate holder determines to be	1179
abandoned lands suitable for disposition under sections 323.65	1180
to 323.79 of the Revised Code. The list may contain one or more	1181
parcels and may be transmitted to the board of revision in such	1182
a form and manner that allows the board to reasonably discern	1183
that the parcels constitute abandoned lands.	1184
(B)(1) From the list of parcels compiled under division	1185
(A) of this section, the county treasurer or prosecuting	1186

attorney, for purposes of collecting the delinquent taxes,

interest, penalties, and charges levied on those parcels and	1188
expeditiously restoring them to the tax list, may proceed to	1189
foreclose the lien for those impositions in the manner	1190
prescribed by sections 323.65 to 323.79 of the Revised Code.	1191
(2) If a certificate holder or county land reutilization	1192
corporation compiles a list of parcels under division (A) of	1193
this section that the certificate holder determines to be	1194
abandoned lands suitable for disposition under sections 323.65	1195
to 323.79 of the Revised Code, the certificate holder or	1196
corporation may proceed under sections 323.68 and 323.69 of the	1197
Revised Code.	1198
(C) For purposes of sections 323.65 to 323.79 of the	1199
Revised Code, the county auditor or county treasurer may compile	1200
or certify a list of abandoned lands in any manner and at such	1201
times as will give effect to the expedited foreclosure of	1202
abandoned land.	1203
Sec. 323.69. (A) Upon the completion of the title search	1204
required by section 323.68 of the Revised Code, the prosecuting	1205
attorney or designated counsel hired by the prosecuting	1206
attorney, representing the county treasurer, the county land	1207
reutilization corporation, or the certificate holder may file	1208
with the clerk of court a complaint for the foreclosure of each	1209
parcel of abandoned land appearing on the abandoned land list,	1210
and for the equity of redemption on each parcel. The complaint	1211
shall name all parties having any interest of record in the	1212
abandoned land that was discovered in the title search. The	1213
prosecuting attorney, county land reutilization corporation, or	1011
	1214
certificate holder may file such a complaint regardless of	1214
certificate holder may file such a complaint regardless of whether the parcel has appeared on a delinquent tax list or	

(B) of section 5721.03 of the Revised Code.

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

board of revision.

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

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

contained in the Rules of Civil Procedure to the extent that	1280
such use facilitates the needs of the proceedings, such as	1281
vacating orders, correcting clerical mistakes, and providing	1282
notice to parties. To the extent not otherwise provided in	1283
sections 323.65 to 323.79 of the Revised Code, the board may	1284
apply the procedures prescribed by sections 323.25 to 323.28 or	1285
Chapters 5721., 5722., and 5723. of the Revised Code. Board	1286
practice shall be in accordance with the practice and rules, if	1287
any, of the board that are promulgated by the board under	1288
section 323.66 of the Revised Code and are not inconsistent with	1289
sections 323.65 to 323.79 of the Revised Code.	1290
(D)(1) A party shall be deemed to be in default of the	1291
proceedings in an action brought under sections 323.65 to 323.79	1292
of the Revised Code if either of the following occurs:	1293
(a) The party fails to appear at any hearing after being	1294
served with notice of the summons and complaint by certified or	1295
ordinary mail.	1296
(b) For a party upon whom notice of summons and complaint	1297
is required by publication as provided under section 5721.18 of	1298
the Revised Code and has been considered served pursuant to that	1299
section, the party fails to appear, move, or plead to the	1300
complaint within twenty-eight days after service by publication	1301
is completed.	1302
(2) If a party is deemed to be in default pursuant to	1303
division (D)(1) of this section, no further service of any	1304
subsequent pleadings, papers, or proceedings is required on the	1305
party by the court or any other party.	1306

(E) At any time after a foreclosure action is filed under

this section, the county board of revision may, upon its own

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motion, transfer the case to a court pursuant to section 323.691	1309
of the Revised Code if it determines, upon a preponderance of	1310
evidence provided by the parties, that, given the complexity of	1311
the case or other circumstances, a court would be a more	1312
appropriate forum for the action the property is not abandoned	1313
land.	1314
Sec. 323.691. (A)(1) A county board of revision may order	1315
that a proceeding arising from a complaint filed under section	1316
323.69 of the Revised Code be transferred to the court of common	1317
pleas or to a municipal court with jurisdiction. The board may	1318
only order such a transfer upon the motion of the record owner	1319
of the parcel pursuant to division (B)(2) of section 323.69 of	1320
the Revised Code, or upon the motion of the county prosecuting	1321
attorney or designated counsel hired by the prosecuting	1322
attorney, representing the county treasurer, or upon its the	1323
<pre>board's own motion pursuant to division (E) of section 323.69 of</pre>	1324
the Revised Code.	1325
(2) A court of common pleas or municipal court may order	1326
that a proceeding arising from a complaint filed under sections	1327
323.25 to 323.28 or Chapter 5721. of the Revised Code be	1328
transferred to a county board of revision if the court	1329
determines that the real property that is the subject of the	1330
complaint is abandoned land, provided that the appropriate board	1331
of revision has adopted a resolution under section 323.66 of the	1332
Revised Code to adjudicate cases as provided under sections	1333
323.65 to 323.79 of the Revised Code. There is a rebuttable	1334
presumption that a parcel of land is unoccupied if any of the	1335
factors described in division (F)(2) of section 323.65 of the	1336
Revised Code apply to the parcel. The court may order a transfer	1337
under this division upon the motion of the record owner of the	1338

parcel or the county prosecuting attorney, representing the

county treasurer, or upon its own motion.

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

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

shall accept all such reports, documents, and evidence in the	1371
case file unless otherwise required by law or unless the court	1372
or board determines that doing so would not be in the interests	1373
of justice.	1374
The court or board to which the proceeding is transferred	1375
shall serve notice of the summons and the complaint as required	1376
in Civil Rule 4 or section 323.69 of the Revised Code, as	1377
applicable, upon any parties not yet served such notice in the	1378
proceeding.	1379
(D) If a county prosecuting attorney does not file a	1380
notice of transfer as required under division (B) of this	1381
section on or before the twenty-eighth day after the	1382
journalization of an order of transfer issued under division (A)	1383
of this section, or upon the motion of the prosecuting attorney,	1384
court, or board before that date, the complaint that is the	1385
subject of the order of transfer shall be deemed to have been	1386
<pre>may be dismissed without prejudice by both the court and the</pre>	1387
board of revision.	1388
(E) Upon the journalization of an order of transfer issued	1389
under division (A) of this section, the case shall be deemed to	1390
have been dismissed without prejudice by the transferring court	1391
or board.	1392
Sec. 323.70. (A) Subject to this section and to sections	1393
323.71 and 323.72 of the Revised Code, a county board of	1394
revision shall conduct a final hearing on the merits of a	1395
complaint filed under section 323.69 of the Revised Code,	1396
including the validity or amount of any impositions alleged in	1397
the complaint, not sooner than thirty days after the service of	1398
notice of summons and complaint has been perfected. If, after a	1399
hearing, the board finds that the validity or amount of all or a	1400

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

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- (B) If, on or before the fourteenth day after service of process is perfected under division (B) of section 323.69 of the Revised Code, a record owner files with the clerk of court a motion requesting that the county board of revision order the case to be transferred to a court pursuant to section 323.691 of the Revised Code, the board shall, without conducting a hearing on the matter, promptly transfer the case for foreclosure of that land to a court pursuant to section 323.691 of the Revised Code to be conducted in accordance with the applicable laws.
- (C) A county board of revision, in accordance with <u>rule 45</u>

 of the Rules of Civil Procedure, may issue subpoenas compelling

 the attendance of witnesses and the production of papers, books,

 accounts, and testimony as necessary to conduct a hearing under

 this section or to otherwise adjudicate a case under sections

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 323.65 to 323.79 of the Revised Code.
- Sec. 323.71. (A) (1) If the county board of revision, upon 1424 its own motion or pursuant to a hearing under division (A) (2) of 1425 this section, determines that the impositions against a parcel 1426 of abandoned land that is the subject of a complaint filed under 1427 section 323.69 of the Revised Code exceed the fair market value 1428 of that parcel as currently shown by the latest valuation by the 1429 auditor of the county in which the land is located, then the 1430

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

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

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

Code. Notwithstanding such determination, the board of revision	1462
may order the parcel disposed of pursuant to section 323.78 of	1463
the Revised Code.	1464
(B) Notwithstanding sections 323.65 to 323.79 of the	1465
Revised Code to the contrary, for purposes of determining in any	1466
proceeding under those sections whether the total of the	1467
impositions against the abandoned land exceed the fair market	1468
value of the abandoned land, it is prima-facie evidence and a	1469
rebuttable presumption that may be rebutted to the county board	1470
of revision that the auditor's then-current valuation of that	1471
abandoned land is the fair market value of the land, regardless	1472
of whether an independent appraisal has been performed and	1473
regardless of what the actual fair market value may in fact be.	1474
Notwithstanding such determination, the board of revision may	1475
order the parcel disposed of pursuant to section 323.78 of the	1476
Revised Code.	1477
Sec. 323.72. (A)(1) At any time after a complaint is filed	1478
under section 323.69 of the Revised Code, and before a decree of	1479
foreclosure is entered, the record owner or another person	1480
having a legal or equitable ownership interest in the abandoned	1481
land may plead only that the impositions shown by the notice to	1482
be due and outstanding have been paid in full or are invalid or	1483
inapplicable in whole or in part, and may raise issues	1484
pertaining to service of process and the parcel's status as	1485
abandoned land.	1486
(2) At any time before a decree of foreclosure is filed	1487
under section 323.69 of the Revised Code, a lienholder or	1488
another person having a security interest of record in the	1489
abandoned land may plead either of the following:	1490
(a) That that the impositions shown by the notice to be	1491

due and outstanding have been paid in full;

(b) Subject to division (C) of this section, that in order

to preserve the lienholder's or other person's security interest

of record in the land, the abandoned land should not be disposed

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of as provided in sections 323.65 to 323.79 of the Revised Code

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and the case should be transferred to a court pursuant to

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section 323.691 of the Revised Code. 1498

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

323.65 to 323.79 of the Revised Code. If the record owner,	1523
lienholder, or other person fails to appear, or appears and	1524
fails to show by a preponderance of the evidence that all	1525
impositions against the parcel have been paid, the board shall	1526
proceed in the manner prescribed in section 323.73 of the	1527
Revised Code. A hearing under this division may be consolidated	1528
with any final hearing on the matter under section 323.70 of the	1529
Revised Code.	1530
If the board determines that the impositions have been	1531
paid, then the board, on its own motion, may dismiss the case	1531
without a hearing.	1533
(C) If a lienholder or another person having a security-	1534
interest of record in the abandoned land, other than the owner,	1535
timely files a pleading under division (A)(2)(b) of this section-	1536
requesting that the abandoned land not be disposed of as	1537
provided in sections 323.65 to 323.79 of the Revised Code and	1538
the complaint be transferred to a court pursuant to section-	1539
323.691 of the Revised Code in order to preserve the	1540
lienholder's or other person's security interest, the county-	1541
board of revision may approve the request if the board finds	1542
that the sale or other conveyance of the parcel of land under	1543
sections 323.65 to 323.79 of the Revised Code would unreasonably	1544
jeopardize the lienholder's or other person's ability to enforce	1545
the security interest or to otherwise preserve the lienholder's	1546
or other person's security interest. The board may conduct a	1547
hearing on the request and make a ruling based on the available	1548
and submitted evidence of the parties. If the board approves the	1549
request without a hearing, the board shall file the decision	1550
with the clerk of court, and the clerk shall send a notice of	1551
the decision to the lienholder or other person by ordinary mail.	1552
In order for a lienholder or other person having a security	1553

interest to show for purposes of this division that the parcel	1554
of abandoned land should not be disposed of pursuant to sections	1555
323.65 to 323.78 of the Revised Code and the complaint should be	1556
transferred to a court pursuant to section 323.691 of the	1557
Revised Code in order "to preserve the lienholder's or other-	1558
person's security interest," the lienholder or other person must	1559
first make a minimum showing by a preponderance of the evidence	1560
pursuant to section 323.71 of the Revised Code that the	1561
impositions against the parcel of abandoned land do not exceed	1562
the fair market value of the abandoned land as determined by the	1563
auditor's then-current valuation of that parcel, which valuation-	1564
is presumed, subject to rebuttal, to be the fair market value of	1565
the land. If the lienholder or other person having a security	1566
interest makes the minimum showing, the board of revision may	1567
consider the request and make a ruling based on the available	1568
and submitted evidence of the parties. If the lienholder or	1569
other person having a security interest fails to make the	1570
minimum showing, the board of revision shall deny the request.	1571
(D) If a pleading as described in division (B) or (C) of	1572
this section is filed and the county board of revision approves-	1573
a request made under those divisions, regardless of whether a	1574
hearing is conducted under division (C) of this section, the	1575
board shall dismiss the complaint in the case of pleadings-	1576
described in division (B) of this section or transfer the	1577
complaint to a court in the case of pleadings described in	1578
division (C) of this section.	1579
If the county board of revision does not dismiss the	1580
complaint in the case of pleadings described in this division	1581
(B) of this section or does not approve a request to transfer to	1582
a court as described in division (C) of this section after	1583
conducting a hearing, the board shall proceed with the final	1584

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

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

(B) The sheriff of the county or a designee of the sheriff

shall conduct the public auction at which the abandoned land

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will be offered for sale. To qualify as a bidder, a person shall

file with the sheriff on a form provided by the sheriff a

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written acknowledgment that the abandoned land being offered for

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

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

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

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

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

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

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

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As Introduced

encumbrances of the parties named in the complaint for	1709
foreclosure attaching before the sale or transfer, and free and	1710
clear of any liens for taxes, except for federal tax liens and	1711
covenants and easements of record attaching before the sale.	1712
Federal liens shall be disposed of as provided under applicable	1713
federal statutes.	1714
(E) The county board of revision shall reject the sale of	1715
abandoned land to any person if it is shown by a preponderance	1716
of the evidence that the person is delinquent in the payment of	1717
taxes levied by or pursuant to Chapter 307., 322., 5737., 5739.,	1718
5741., or 5743. of the Revised Code or any real property taxing	1719
provision of the Revised Code. The board also shall reject the	1720
sale of abandoned land to any person if it is shown by a	1721
preponderance of the evidence that the person is delinquent in	1722
the payment of property taxes on any parcel in the county, or to	1723
a member of any of the following classes of parties connected to	1724
that person:	1725
(1) A member of that person's immediate family;	1726
(2) Any other person with a power of attorney appointed by	1727
that person;	1728
(3) A sole proprietorship owned by that person or a member	1729
of that person's immediate family;	1730
(4) A partnership, trust, business trust, corporation,	1731
association, or other entity in which that person or a member of	1732
that person's immediate family owns or controls directly or	1733
indirectly any beneficial or legal interest.	1734
(F) If the purchase of abandoned land <u>is not</u> sold pursuant	1735
to this section or section 323.74, then the parcel shall be	1736
ordered forfeited to the state and shall be disposed of as	1737

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prescribed under Chapter 5723. of the Revised Code is for less	1738
than the sum of the impositions against the abandoned land and	1739
the costs apportioned to the land under division (A) of section-	1740
323.75 of the Revised Code, then, upon Upon the confirmation	1741
of sale or transfer, all liens for taxes due at the time the	1742
deed of the property is conveyed to the purchaser following the	1743
sale or transfer, and liens subordinate to liens for taxes,	1744
shall be deemed satisfied and discharged.	1745
(G) If the county board of revision finds that the total	1746
of the impositions against the abandoned land are greater than	1747
the fair market value of the abandoned land as determined by the	1748
auditor's then-current valuation of that land, the board, at any	1749
final hearing under section 323.70 of the Revised Code, may	1750
order the property foreclosed and, without an appraisal or	1751
public auction, order the sheriff to execute a deed to the	1752
certificate holder or county land reutilization corporation that	1753
filed a complaint under section 323.69 of the Revised Code, or	1754
to a community development organization, school district,	1755
municipal corporation, county, or township, whichever is	1756

applicable, as provided in section 323.74 of the Revised Code.

Upon a transfer under this division, all liens for taxes due

attached at the time the deed of the property is transferred to
the certificate holder, community development organization,
school district, municipal corporation, county, or township
following the conveyance, and liens subordinate to liens for
taxes, shall be deemed satisfied and discharged. The filing for
journalization of a decree of foreclosure pursuant to this

journalization of a decree of foreclosure pursuant to this

division and section 323.76 of the Revised Code shall constitute

confirmation of the transfer and thereby terminate any further

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statutory or common law right of redemption. 1767

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

prosecuting attorney shall apportion the costs of the	1769
proceedings with respect to abandoned lands offered for sale at	1770
a public auction held pursuant to section 323.73 or 323.74 of	1771
the Revised Code among those lands according to actual	1772
identified and advanced costs expended by them, equally, or in	1773
proportion to the fair market values of the lands percentage of	1774
which each of their costs bears to the total costs. The costs of	1775
the proceedings include the costs of conducting the title	1776
search, notifying record owners or other persons required to be	1777
notified of the pending sale, advertising the sale, and any	1778
other costs incurred by the county board of revision, county	1779
treasurer, county auditor, clerk of court, prosecuting attorney,	1780
or county sheriff in performing their duties under sections	1781
323.65 to 323.79 of the Revised Code.	1782
(B) All costs assessed in connection with proceedings	1783
under sections 323.65 to 323.79 of the Revised Code may be paid	1784
after they are incurred, as follows:	1785
(1) If the abandoned land in question is purchased at	1786
public auction, from the purchaser of the abandoned land;	1787
(2) In the case of abandoned land transferred to a	1788
community development organization, school district, municipal	1789
corporation, county, or township under section 323.74 of the	1790
Revised Code, from either of the following:	1791
(a) At the discretion of the county treasurer, in whole or	1792
in part from the delinquent tax and assessment collection funds	1792
created under section 321.261 of the Revised Code, allocated	1794
equally among the respective funds of the county treasurer and	1795
of the prosecuting attorney;	1796

(b) From the community development organization, school-

district, municipal corporation, county, or township, whichever	1798
is applicable.	1799
(3)—If the abandoned land in question is transferred to a	1800
certificate holder, from the certificate holder.	1801
(C) If a parcel of abandoned land is sold or otherwise	1802
transferred pursuant to sections 323.65 to 323.79 of the Revised	1803
Code, the officer who conducted the sale or made the transfer,	1804
the prosecuting attorney, or the county treasurer may collect a	1805
recording fee from the purchaser or transferee of the parcel at	1806
the time of the sale or transfer and shall prepare the deed	1807
conveying title to the parcel or execute the deed prepared by	1808
the board for that purpose. That officer or the prosecuting	1809
attorney or treasurer is authorized to record on behalf of that	1810
purchaser or transferee, other than a county land reutilization	1811
corporation, the deed conveying title to the parcel,	1812
notwithstanding that the deed may not actually have been	1813
delivered to the purchaser or transferee prior to the recording	1814
of the deed. Receiving title to a parcel under sections 323.65	1815
to 323.79 of the Revised Code constitutes the transferee's	1816
consent to an officer, prosecuting attorney, or county treasurer	1817
to file the deed to the parcel for recording. Nothing in this	1818
division shall be construed to require an officer, prosecuting	1819
attorney, or treasurer to file a deed or to relieve a	1820
transferee's obligation to file a deed. Upon confirmation of	1821
that sale or transfer, the deed shall be deemed delivered to the	1822
purchaser or transferee of the parcel.	1823
Sec. 323.76. Upon the sale of abandoned land at public-	1824
auction pursuant to section 323.73 or 323.74 of the Revised	1825
Code, or upon the county board of revision's order to the	1826

sheriff to transfer abandoned land to a community development-

organization, school district, municipal corporation, county, or	1828
township under section 323.74 of the Revised Code, any Any	1829
common law or statutory right of redemption shall forever	1830
terminate upon the occurrence of whichever of the following is	1831
applicable:	1832
(A) In the case of a sale of the abandoned land at public	1833
auction <u>pursuant to section 323.73 of the Revised Code</u> , upon the	1834
order of confirmation of the sale by the county board of	1835
revision and the <u>filing journalization</u> of such order <u>with by</u> the	1836
* -	
clerk of court, who shall enter it upon the journal of the court	1837
or a separate journal;	1838
(B) In the case of a transfer of the land to a county land	1839
reutilization corporation, certificate holder, community	1840
development organization, school district, municipal	1841
corporation, county, or township under <u>division (G) of</u> section	1842
323.74 323.73 of the Revised Code, upon the filing with the	1843
clerk of court an order to transfer the parcel based on the	1844
adjudication of foreclosure by the county board of revision	1845
ordering the sheriff to transfer the land in fee simple to the	1846
community development organization, school district, municipal	1847
corporation, county, or township pursuant to such adjudication,	1848
which the clerk shall enter upon the journal of the court or a	1849
separate journal and the journalization of such order by the	1850
<pre>clerk of court;</pre>	1851
(C) (1) To the case of a topological to lead to	1050
(C) (1) In the case of a transfer of the land to a	1852
certificate holder or county land reutilization corporation	1853
pursuant to division (G) of section 323.73 of the Revised Code,	1854
upon the filing with the clerk of court the county board of	1855
revision's order to the sheriff to execute a deed to the	1856
certificate holder or corporation based on the adjudication of	1857

foreclosure, which the clerk shall enter upon the journal of the	1858
court or a separate journal;	1859
(2) In the case of an a journalized adjudication of	1860
foreclosure in which a court or board of revision has included	1861
in its adjudication decree that the alternative redemption	1862
period authorized in section 323.78 of the Revised Code applies,	1863
then upon the expiration of such alternative redemption period	1864
without further order of the court or board of revision.	1865
Sec. 323.77. (A) As used in this section, "electing	1866
subdivision" has the same meaning as in section 5722.01 of the	1867
Revised Code.	1868
(B) At any time from the date the complaint for	1869
foreclosure is filed under section 323.69 of the Revised Code,	1870
but not later than sixty days after the date on which the land	1871
was first offered for sale prior to an adjudication of	1872
foreclosure, an electing subdivision or a county land	1873
reutilization corporation may give the county treasurer,	1874
prosecuting attorney, or board of revision notice in writing	1875
that it seeks to acquire any parcel of abandoned land,	1876
identified by parcel number, from the abandoned land list. If	1877
any such parcel of abandoned land identified under this section	1878
is offered for sale pursuant to section 323.73 of the Revised	1879
Code, but is not sold for want of a minimum bid, the electing	1880
subdivision or a county land reutilization corporation that	1881
identified that parcel of abandoned land shall be deemed to have	1882
appeared at the sale and submitted the winning bid at the	1883
auction, and the parcel of abandoned land shall be sold to the	1884
electing subdivision or corporation for no consideration other	1885
than the costs prescribed in section 323.75 of the Revised Code	1886
or those costs to which the electing subdivision or corporation	1887

and the county treasurer mutually agree. The conveyance shall be

confirmed, and any common law or statutory right of redemption

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forever terminated, upon the filing with the clerk of court the

order of confirmation based on the adjudication of foreclosure

by the county board of revision, which the clerk shall enter

upon the journal of the court or a separate journal.

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

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

revision, as well as other issues that are raised for the first	1919
time on appeal and that are pertinent to the abandoned land that	1920
is the subject of those proceedings.	1921
An appeal shall be filed not later than fourteen days	1922
after one of the following dates:	1923
$\frac{(A)}{(1)}$ The date on which the order of confirmation of the	1924
sale is filed with and journalized by the clerk of court;	1925
$\frac{B}{B}$ In the case of a direct transfer to a certificate	1926
holder, community development organization, county land	1927
reutilization corporation, municipal corporation, county, or	1928
township under section 323.78 or division (G) of section 323.73	1929
of the Revised Code, the date on which an order of transfer or	1930
conveyance, whether included in the decree of foreclosure or a	1931
separate order, is first filed with and journalized by the clerk	1932
of court.	1933
(3) The date on which any final order, as described in	1934
Chapter 2505. of the Revised Code, other than those described in	1935
divisions (A)(1) and (2) of this section is filed and	1936
journalized with the clerk of court.	1937
The court does not have jurisdiction to hear any appeal	1938
filed after the expiration of the applicable fourteen-day	1939
period. If the fourteenth day after the date on which the order	1940
is filed with the clerk of court falls upon a weekend or	1941
official holiday during which the court is closed, then the	1942
filing shall be made on the next day the court is open for	1943
business.	1944
The expiration of the fourteen-day period in which an	1945
appeal may be filed with respect to an abandoned parcel under	1946
this section shall not extinguish or otherwise affect the right	1947

of a party to redeem the parcel as otherwise provided in	1948
sections 323.65 to 323.79 of the Revised Code.	1949
(B) After the expiration of the fourteen-day period for	1950
filing an appeal to the court of common pleas, the board of	1951
revision shall not vacate a final order of foreclosure and	1952
forfeiture or any other final order under any circumstances	1953
<pre>except for any of the following:</pre>	1954
(1) A failure to perfect service of summons and complaint	1955
upon an interest holder of record at the time of the filing and	1956
shown by clear and convincing evidence;	1957
(2) Upon the motion of a county land reutilization	1958
corporation as prescribed in section 5722.031 of the Revised	1959
<pre>Code;</pre>	1960
(3) Upon the motion of the county prosecuting attorney or	1961
designated counsel hired by the prosecuting attorney for any	1962
reason justifying relief from the judgment.	1963
(C) Except as provided in divisions (B)(1), (2), and (3)	1964
of this section, motions to vacate or to reconsider filed by any	1965
party after the fourteen-day period of appeal may not be	1966
utilized as substitutes for an appeal. Such motions or their	1967
equivalent shall not be considered by the board of revision,	1968
except for the purpose of denying such motions.	1969
Sec. 505.86. (A) As used in this section:	1970
"Party in interest" means an owner of record of the real	1971
property on which the building or structure is located, and	1972
includes a holder of a legal or equitable lien of record on the	1973
real property or the building or other structure.	1974
"Total cost" means any costs incurred due to the use of	1975

emproyees, materials, or equipment of the township of its agent	1976
pursuant to division (H) of this section, any costs arising out	1977
of contracts for labor, materials, or equipment, and costs of	1978
service of notice or publication required under this section.	1979
(B) A board of township trustees, by resolution, or its	1980
agent pursuant to division (H) of this section may provide for	1981
the removal, repair, or securance of buildings or other	1982
structures in the township that have been declared insecure,	1983
unsafe, or structurally defective by any fire department under	1984
contract with the township or by the county building department	1985
or other authority responsible under Chapter 3781. of the	1986
Revised Code for the enforcement of building regulations or the	1987
performance of building inspections in the township, or	1988
buildings or other structures that have been declared to be in a	1989
condition dangerous to life or health, or unfit for human	1990
habitation by the board of health of the general health district	1991
of which the township is a part.	1992
At least thirty days before the removal, repair, or	1993
securance of any insecure, unsafe, or structurally defective	1994
building or other structure, the board of township trustees	1995
shall give notice by certified mail, return receipt requested,	1996
to each party in interest of its intention with respect to the	1997
removal, repair, or securance of an insecure, unsafe, or	1998
structurally defective or unfit building or other structure.	1999
If the address of a party in interest is unknown and	2000
cannot reasonably be obtained, it is sufficient to publish the	2001
notice once in a newspaper of general circulation in the	2002
township.	2003
(C)(1) If the board of trustees, in a resolution adopted	2004
under this section, or its agent pursuant to division (H) of	2005

this section pursues action to remove any insecure, unsafe, or	2006
structurally defective building or other structure, the notice	2007
shall include a statement informing the parties in interest that	2008
each party in interest is entitled to a hearing if the party in	2009
interest requests a hearing in writing within twenty days after	2010
the notice was mailed. The written request for a hearing shall	2011
be made to the township fiscal officer.	2012
(2) If a party in interest timely requests a hearing, the	2013
board shall set the date, time, and place for the hearing and	2014
notify the party in interest by certified mail, return receipt	2015
requested. The date set for the hearing shall be within fifteen	2016
days, but not earlier than seven days, after the party in	2017
interest has requested a hearing, unless otherwise agreed to by	2018
both the board and the party in interest. The hearing shall be	2019
recorded by stenographic or electronic means.	2020
(3) The board shall make an order deciding the matter not	2021
later than thirty days after a hearing, or not later than thirty	2022
days after mailing notice to the parties in interest if no party	2023
in interest requested a hearing. The order may dismiss the	2024
matter or direct the removal, repair, or securance of the	2025
building or other structure. At any time, a party in interest	2026
may consent to an order.	2027
(4) A party in interest who requested and participated in	2028
a hearing, and who is adversely affected by the order of the	2029
board, may appeal the order under section 2506.01 of the Revised	2030
Code.	2031

(D) At any time, a party in interest may enter into an

agreement with the board of township trustees to perform the

removal, repair, or securance of the insecure, unsafe, or

structurally defective or unfit building or other structure.

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

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

The total cost may be collected by either <u>or both</u> of the following methods:

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

agent pursuant to division (H) of this section, a notation shall	2066
be placed on the tax list and duplicate showing the amount of	2067
the lien ascribed specifically to the agent's total costs.	2068
(2) The board or its agent pursuant to division (H) of	2069
this section may commence a civil action to recover the their	2070
<u>respective</u> total costs from the owner of record of the real	2071
property on which the building or structure is located.	2072
(G) Any board of township trustees may, whenever a policy	2073
or policies of insurance are in force providing coverage against	2074
the peril of fire on a building or structure and the loss agreed	2075
to between the named insured or insureds and the company or	2076
companies is more than five thousand dollars and equals or	2077
exceeds sixty per cent of the aggregate limits of liability on	2078
all fire policies covering the building or structure on the	2079
property, accept security payments and follow the procedures of	2080
divisions (C) and (D) of section 3929.86 of the Revised Code.	2081
(H) A board of township trustees may enter into an	2082
agreement with a county land reutilization corporation organized	2083
under Chapter 1724. of the Revised Code wherein the county land	2084
reutilization corporation agrees to act as the agent of the	2085
board of township trustees in connection with the removal,	2086
repair, or securance of buildings or other structures as	2087
provided in this section.	2088
Sec. 715.261. (A) As used in this section:	2089
(1) "Total cost" means any costs incurred due to the use	2090
of employees, materials, or equipment of the municipal	2091
corporation or its agent pursuant to division (E) of this	2092
section, any costs arising out of contracts for labor,	2093
materials, or equipment, and costs of service of notice or	2094

publication required under this section.	2095
(2) "Abatement activity" means each instance of any one or	2096
any combination of one or more of the following:	2097
(a) Removing, repairing, or securing insecure, unsafe,	2098
structurally defective, abandoned, deserted, or open and vacant	2099
buildings or other structures;	2100
(b) Making emergency corrections of hazardous conditions;	2101
(c) Abatement of any nuisance by a municipal corporation	2102
or its agent pursuant to division (E) of this section.	2103
(B) A municipal corporation or its agent pursuant to	2104
division (E) of this section may collect the total cost of	2105
abatement-activities activity by any one or more of the methods	2106
prescribed in division (B)(1), (2), or (3) of this section.	2107
(1) For each abatement activity in which costs are	2108
incurred, the clerk of the legislative authority of the	2109
municipal corporation or its agent pursuant to division (E) of	2110
this section may certify the total costs of <pre>each_the</pre> abatement	2111
activity, together with the parcel number or another proper	2112
description of the lands on which the abatement activity	2113
occurred, the date or the period of time during which the costs-	2114
were incurred for each abatement activity occurred, and the name	2115
of the owner of record at the time the costs were incurred for	2116
each—abatement activity commenced, to the county auditor who	2117
shall place the costs as a charge upon the tax list and	2118
duplicate. The costs are a lien upon such lands from and after	2119
the date the costs were incurred. The costs shall have the same	2120
priority and be collected as other taxes and returned to the	2121
municipal corporation or its agent pursuant to division (E) of	2122
this section, based upon whichever of them incurred the costs.	2123

Costs collected for the municipal corporation shall be returned	2124
to it as directed by the clerk of the legislative authority in	2125
the certification of the <u>municipal corporation's</u> total costs or	2126
in an affidavit from the . Costs collected for the agent shall	2127
be directly paid to the agent delivered to the county auditor or	2128
county treasurer. The placement of the costs on the tax list and	2129
duplicate relates back to, and is effective in priority, as of	2130
the date the costs were incurred, provided that the municipal	2131
corporation or its agent pursuant to division (E) of this-	2132
section certifies the total costs within one year from the date-	2133
the costs were incurred at the next settlement as instructed in	2134
the certification of the agent's total costs.	2135
If a lien placed on a parcel of land pursuant to this	2136
division is extinguished as provided in division (H) of this	2137
section, a municipal corporation or its agent pursuant to	2138
division (E) of this section may still pursue the remedy	2139
available under division (B)(2) of this section to recoup the	2140
costs incurred with respect to that parcel from any person that	2141
held title to the parcel at the time the costs were incurred	2142
abatement activity occurred.	2143
(2) The A municipal geometrical or its agent pursuant to	2144
(2) The A municipal corporation or its agent pursuant to	2144
division (E) of this section that incurred the costs may	2145
commence a civil action to recover the total costs from the	2146
person that held title to the parcel at the time-the costs were-	2147

(3) A municipal corporation or its agent pursuant to

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division (E) of this section that incurred the costs may file a

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lien on a parcel of land for the total costs incurred under this

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section with respect to the parcel by filing a written affidavit

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with the county recorder of the county in which the parcel is

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incurred during which the abatement activity occurred.

located that states the parcel number or legal description of	2154
the land, the total costs incurred with respect to the parcel,	2155
and the date such costs were incurred or period of time during	2156
which the abatement activity giving rise to the costs occurred.	2157
The municipal corporation or its agent may pursue a foreclosure	2158
action to enforce the lien in a court of competent jurisdiction	2159
or, pursuant to sections 323.65 to 323.79 of the Revised Code,	2160
with the board of revision. The municipal corporation or its	2161
agent may elect to acquire the parcel by indicating such an	2162
election in the complaint for foreclosure or in an amended	2163
complaint. Upon the entry of a decree of foreclosure, the county	2164
sheriff shall advertise and offer the property for sale, without	2165
appraisal, on at least one occasion. The minimum bid with regard	2166
to the sale of the foreclosed property shall equal the sum of	2167
the taxes, penalties, interest, costs, and assessments due and	2168
payable on the property, the total costs incurred by the	2169
municipal corporation or its agent with respect to the property,	2170
and any associated court costs and interest as authorized by	2171
law. An owner of the property may redeem the property by paying	2172
the minimum bid within ten days after the entry of the decree of	2173
foreclosure. If an owner fails to so redeem the property, and if	2174
the parcel is not sold for want of a minimum bid, the The	2175
property shall be disposed of as follows:	2176
(a) If the municipal corporation or its agent elects to	2177
acquire the property, the parcel shall be transferred to the	2178
municipal corporation or its agent as if and the property were	2179
transferred by all owners in title to the municipal corporation-	2180
or its agent in lieu of foreclosure as provided in section-	2181
5722.10 of the Revised Code; is advertised and offered for sale	2182

once pursuant to this section, but is not sold for want of a

minimum bid, the municipal corporation or its agent pursuant to

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division (E) of this section shall be deemed to have submitted	2185
the winning bid at such sale, and the property is deemed sold to	2186
the municipal corporation or its agent pursuant to division (E)	2187
of this section for no consideration other than the cost of the	2188
proceedings.	2189
The officer conducting the sale shall announce the bid of	2190
the municipal corporation or its agent pursuant to division (E)	2191
of this section at the sale and shall report the proceedings to	2192
the court or board of revision for confirmation of sale. The	2193
officer conducting the sale shall execute and file for recording	2194
the deed conveying title to the property upon the filing of the	2195
entry of the confirmation of sale. Once the deed has been	2196
recorded, the officer shall deliver the deed to the municipal	2197
corporation or its agent.	2198
Once the deed has been recorded, title to the property	2199
shall be incontestable in the municipal corporation or its agent	2200
and free and clear of all liens and encumbrances, including any	2201
unpaid taxes, penalties, interest, charges, or assessments,	2202
except for easements and covenants of record running with the	2203
land and created prior to the time of filing of the lien under	2204
this division.	2205
(b) If the municipal corporation or its agent does not	2206
elect to acquire the property, and the property is advertised	2207
and offered for at least once pursuant to this section but is	2208
not sold for want of a minimum bid, then the parcel shall be	2209
forfeited to the state or to a political subdivision or school-	2210
district—as provided in Chapter 5723. of the Revised Code.	2211
When a municipal corporation or its agent acquires (c) The	2212
owner of the property as provided in this division, may redeem	2213
the property-shall not be subject to foreclosure or forfeiture-	2214

under section 323.25 or Chapter 5721. or 5723. of the Revised	2215
Code, and any lien on the property for costs incurred under this-	2216
section or for any unpaid taxes, penalties, interest, charges,	2217
or assessments shall be extinguished by paying the minimum bid	2218
prior to the journalization of the confirmation of sale.	2219
(C) This section applies to any action taken by a	2220
municipal corporation, or its agent pursuant to division (E) of	2221
this section, pursuant to section 715.26 of the Revised Code or	2222
pursuant to Section 3 of Article XVIII, Ohio Constitution.	2223
(D)(1) A municipal corporation or its agent pursuant to	2224
division (E) of this section shall not certify to the county	2225
auditor for placement upon the tax list and duplicate and the	2226
county auditor shall not place upon the tax list and duplicate	2227
as a charge against the land the costs of any abatement activity	2228
undertaken under division (B) of this section if any of the	2229
following apply:	2230
(a) The abatement activity occurred on land that has been	2231
transferred or sold to an electing subdivision as defined in	2232
section 5722.01 of the Revised Code, regardless of whether the	2233
electing subdivision is still the owner of the land, and the	2234
abatement activity occurred on a date prior to the transfer or	2235
confirmation of sale to the electing subdivision.	2236
(b) The abatement activity occurred on land that has been	2237
sold to a purchaser at sheriff's sale or auditor's sale, the	2238
abatement activity occurred on a date prior to the confirmation	2239
of sale, and the purchaser is not the owner of record of the	2240
land immediately prior to the judgment of foreclosure nor any of	2241
the following:	2242

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

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

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

(F) In the case of the lien of a county land reutilization 2285 corporation that is the agent of a municipal corporation 2286 pursuant to division (E) of this section, a notation shall be 2287 placed on the tax list and duplicate showing the amount of the 2288 lien ascribed specifically to the agent's total costs. The agent 2289 has standing to pursue a separate cause of action for money 2290 damages to satisfy the lien or pursue a foreclosure action in a 2291 court of competent jurisdiction or with the board of revision to 2292 enforce the lien without regard to occupancy. For purposes of a 2293 foreclosure proceeding by the county treasurer for delinquent 2294 taxes, this division does not affect the lien priority as 2295 between a county land reutilization corporation and the county 2296 treasurer, but the corporation's lien is superior to the lien of 2297 any other lienholder of the property. As to a direct action by a 2298 county land reutilization corporation, the lien for the taxes, 2299 assessment, charges, costs, penalties, and interest on the tax 2300 list and duplicate is in all cases superior to the lien of a 2301 county land reutilization corporation, whose lien for total 2302 costs shall be next in priority as against all other interests, 2303 except as provided in division (G) of this section. 2304

- (G) A county land reutilization corporation acting as an 2305 agent of a municipal corporation under an agreement under-2306 pursuant to division (E) of this section may, with the county 2307 treasurer's consent, petition the court or board of revision 2308 with jurisdiction over an action undertaken under division (F) 2309 (B) (3) of this section pleading that the lien of the 2310 corporation, as agent, for the total costs shall be superior to 2311 2312 the lien for the taxes, assessments, charges, costs, penalties, and interest. If the court or board of revision determines that 2313 the lien is for total costs paid or incurred by the corporation 2314 as such an agent, and that subordinating the lien for such taxes 2315 and other impositions to the lien of the corporation promotes 2316 the expeditious abatement of public nuisances, the court or 2317 board may order the lien for the taxes and other impositions to 2318 be subordinate to the corporation's lien. The court or board may 2319 not subordinate the lien for taxes and other such impositions to 2320 any other liens. 2321
- (H) When a parcel of land upon which a lien has been 2322 placed under division (B)(1) or (3) of this section is 2323 transferred to a county land reutilization corporation, the lien 2324 on the parcel shall be extinguished if the lien is for costs or 2325 charges that were incurred related to an abatement activity that 2326 occurred before the date of the transfer to the corporation and 2327 if the corporation did not incur the costs or charges, 2328 regardless of whether the lien was attached or the costs or 2329 charges were certified before the date of transfer. In such a 2330 case, the county land reutilization corporation and its 2331 successors in title shall take title to the property free and 2332 clear of any such lien and shall be immune from liability in any 2333

2363

action to collect such costs or charges.	2334
If a county land reutilization corporation takes title to	2335
property before any costs or charges have been certified or any	2336
lien has been placed with respect to the property under division	2337
(B)(1) or (3) of this section, the corporation shall be deemed a	2338
bona fide purchaser for value without knowledge of such costs or	2339
lien, regardless of whether the corporation had actual or	2340
constructive knowledge of the costs or lien, and any such lien	2341
shall be void and unenforceable against the corporation and its	2342
successors in title.	2343
(I) A municipal corporation or county land reutilization	2344
corporation may file an affidavit with the county recorder under	2345
section 5301.252 of the Revised Code stating the nature and	2346
extent of any proceedings undertaken under this section. Such an	2347
affidavit may include a legal description of a parcel or, in	2348
lieu thereof, the common address of the parcel and the permanent	2349
parcel number to which such address applies.	2350
Sec. 721.28. The legislative authority of a municipal	2351
corporation may authorize the transfer, lease, or conveyance of	2352
any real property to a person in accordance with and for the	2353
purposes of a plan adopted by the legislative authority for	2354
urban redevelopment or urban renewal or for any purpose under	2355
Chapter 1724. of the Revised Code if such transfer, lease, or	2356
conveyance of any real property is to a county land	2357
reutilization corporation organized under Chapter 1724. of the	2358
Revised Code or its subsidiary upon such lawful-terms and	2359
conditions and in such manner as are prescribed by the	2360
legislative authority, without competitive bidding as required	2361

by section 721.03 of the Revised Code.

Sec. 1721.10. Except as otherwise provided in this

section, lands appropriated and set apart as burial grounds,	2364
either for public or for private use, and recorded or filed as	2365
such in the office of the county recorder of the county where	2366
they are situated, and any burial ground that has been used as	2367
such for fifteen years are exempt from sale on execution on a	2368
judgment, dower, and compulsory partition; but land appropriated	2369
and set apart as a private burial ground is not so exempt if it	2370
exceeds in value the sum of fifty dollars.	2371
The lien for taxes against such burial grounds may be	2372
enforced in the same manner prescribed for abandoned lands under	2373
sections 323.65 to 323.79 of the Revised Code except that the	2374
burial ground may be transferred only to a municipal	2375
corporation, county, or township under division (D) (G) of	2376
section 323.74 323.73 or section 323.78 of the Revised Code. No	2377
burial ground that is otherwise exempt from sale or execution	2378
under this section shall be offered for sale at public auction.	2379
Sec. 1724.02. (A) In furtherance of the purposes set forth	2380
in section 1724.01 of the Revised Code, a community improvement	2381
corporation shall have the following powers:	2382
(1) (a) To borrow money for any of the purposes of the	2383
community improvement corporation by means of loans, lines of	2384
credit, or any other financial instruments or securities,	2385
including the issuance of its bonds, debentures, notes, or other	2386
evidences of indebtedness, whether secured or unsecured, and to	2387
secure the same by mortgage, pledge, deed of trust, or other	2388
lien on its property, franchises, rights, and privileges of	2389
every kind and nature or any part thereof or interest therein;	2390
and	2391
(b) If the community improvement corporation is a county	2392

land reutilization corporation, the corporation may request, by

resolution:

(i) That the board of county commissioners of the county	2395
served by the corporation pledge a specifically identified	2396
source or sources of revenue pursuant to division (C) of section	2397
307.78 of the Revised Code as security for such borrowing by the	2398
corporation; and	2399
(ii)(I) If the land subject to reutilization is located	2400
within an unincorporated area of the county, that the board of	2401
county commissioners issue notes under section 307.082 of the	2402
Revised Code for the purpose of constructing public	2403
infrastructure improvements and take other actions as the board	2404
determines are in the interest of the county and are authorized	2405
under sections 5709.78 to 5709.81 of the Revised Code or bonds	2406
or notes under section 5709.81 of the Revised Code for the	2407
refunding purposes set forth in that section; or	2408
(II) If the land subject to reutilization is located	2409
within the corporate boundaries of a municipal corporation, that	2410
the municipal corporation issue bonds for the purpose of	2411
constructing public infrastructure improvements and take such	2412
other actions as the municipal corporation determines are in its	2413
interest and are authorized under sections 5709.40 to 5709.43 of	2414
the Revised Code.	2415
(2) To make loans to any person, firm, partnership,	2416
corporation, joint stock company, association, or trust, and to	2417
establish and regulate the terms and conditions with respect to	2418
any such loans; provided that an economic development	2419
corporation shall not approve any application for a loan unless	2420
and until the person applying for said loan shows that the	2421
person has applied for the loan through ordinary banking or	2422
commercial channels and that the loan has been refused by at	2423

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

- (3) To purchase, receive, hold, manage, lease, lease-2430 purchase, or otherwise acquire and to sell, convey, transfer, 2431 lease, sublease, or otherwise dispose of real and personal 2432 2433 property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, 2434 including but not restricted to, any real or personal property 2435 acquired by the community improvement corporation from time to 2436 time in the satisfaction of debts or enforcement of obligations, 2437 and to enter into contracts with third parties, including the 2438 federal government, the state, any political subdivision, or any 2439 other entity. A county land reutilization corporation shall not 2440 acquire an interest in real property if such acquisition causes 2441 the number of occupied real properties held by the corporation 2442 to exceed the greater of either fifty properties or twenty-five 2443 2444 per cent of all real property held by the corporation for reutilization, reclamation, or rehabilitation. For the purposes 2445 of this division, "occupied real properties" includes all real 2446 properties that are not unoccupied as that term is defined in 2447 section 323.65 of the Revised Code. 2448
- (4) To acquire the good will, business, rights, real and
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 personal property, and other assets, or any part thereof, or
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 interest therein, of any persons, firms, partnerships,
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 corporations, joint stock companies, associations, or trusts,
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 and to assume, undertake, or pay the obligations, debts, and
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 liabilities of any such person, firm, partnership, corporation,
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joint stock company, association, or trust; to acquire, reclaim,	2455
manage, or contract for the management of improved or unimproved	2456
and underutilized real estate for the purpose of constructing	2457
industrial plants, other business establishments, or housing	2458
thereon, or causing the same to occur, for the purpose of	2459
assembling and enhancing utilization of the real estate, or for	2460
the purpose of disposing of such real estate to others in whole	2461
or in part for the construction of industrial plants, other	2462
business establishments, or housing; and to acquire, reclaim,	2463
manage, contract for the management of, construct or	2464
reconstruct, alter, repair, maintain, operate, sell, convey,	2465
transfer, lease, sublease, or otherwise dispose of industrial	2466
plants, business establishments, or housing.	2467

- (5) To acquire, subscribe for, own, hold, sell, assign, 2468 transfer, mortgage, pledge, or otherwise dispose of the stock, 2469 shares, bonds, debentures, notes, or other securities and 2470 evidences of interest in, or indebtedness of, any person, firm, 2471 corporation, joint stock company, association, or trust, and 2472 while the owner or holder thereof, to exercise all the rights, 2473 powers, and privileges of ownership, including the right to vote 2474 therein, provided that no tax revenue, if any, received by a 2475 community improvement corporation shall be used for such 2476 acquisition or subscription. 2477
- (6) To mortgage, pledge, or otherwise encumber any 2478 property acquired pursuant to the powers contained in division 2479

 (A) (3), (4), or (5) of this section. 2480
- (7) Nothing in this section shall limit the right of a 2481 community improvement corporation to become a member of or a 2482 stockholder in a corporation formed under Chapter 1726. of the 2483 Revised Code.

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

(14) To be assigned a mortgage on real property from a	2514
mortgagee in lieu of acquiring such real property subject to a	2515
mortgage.	2516
(15) To do all acts and things necessary or convenient to	2517
carry out the purposes of section 1724.01 of the Revised Code	2518
and the powers especially created for a community improvement	2519
corporation in Chapter 1724. of the Revised Code, including, but	2520
not limited to, contracting with the federal government, the	2521
state or any political subdivision, a board of county	2522
commissioners pursuant to section 307.07 of the Revised Code, a	2523
county auditor pursuant to section 319.10 of the Revised Code, a	2524
county treasurer pursuant to section 321.49 of the Revised Code,	2525
and any other party, whether nonprofit or for-profit. An	2526
employee of a board of county commissioners, county auditor, or	2527
county treasurer who, pursuant to a contract entered into in	2528
accordance with section 307.07, 319.10, or 321.49 of the Revised	2529
Code, provides services to a county land reutilization	2530
corporation shall remain an employee of the county during the	2531
provision of those services.	2532
(B) The powers enumerated in this chapter shall not be	2533
construed to limit the general powers of a community improvement	2534
corporation. The powers granted under this chapter are in	2535
addition to those powers granted by any other chapter of the	2536
Revised Code, but, as to a county land reutilization	2537
corporation, shall be used only for the purposes enumerated	2538
under division (B)(2) of section 1724.01 of the Revised Code.	2539
(C) Ownership of real property by an economic development	2540
corporation does not constitute public ownership unless the	2541

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economic development corporation has applied for and been

granted a tax exemption for the property under section 5709.08

of the Revised Code.	2544
(D) A county land reutilization corporation shall not be	2545
required to pay any state or local taxes or assessments,	2546
including any sales tax prescribed by section 5739.02 of the	2547
Revised Code, in connection with any project funded by the	2548
corporation, or upon revenues or any property acquired or used	2549
by the corporation, or upon the income therefrom.	2550
(E) A county land reutilization corporation shall not be	2551
considered a public authority under Chapter 4115. of the Revised	2552
Code.	2553
Sec. 1724.11. (A) When a community improvement corporation	2554
is acting as an agent of a political subdivision designated	2555
pursuant to section 1724.10 of the Revised Code and at all times	2556
as a county land reutilization corporation, both all of the	2557
following apply:	2558
(1) Any financial and proprietary information, including	2559
trade secrets, submitted by or on behalf of an entity to the	2560
community improvement corporation in connection with the	2561
relocation, location, expansion, improvement, or preservation of	2562
the business of that entity, or in the pursuit of any one or	2563
more of the purposes under division (B) of section 1724.01 of	2564
the Revised Code for which a county land reutilization	2565
corporation is organized, held or kept by the community	2566
improvement corporation, or by any political subdivision for	2567
which the community improvement corporation is acting as agent,	2568
is confidential information and is not a public record subject	2569
to section 149.43 of the Revised Code.	2570
(2) Any other information submitted by or on behalf of an	2571
entity to the community improvement corporation in connection	2572

with the relocation, location, expansion, improvement, or	2573
preservation of the business of that entity held or kept by the	2574
community improvement corporation, or by any political	2575
subdivision for which the community improvement corporation is	2576
acting as agent, is confidential information and is not a public	2577
record subject to section 149.43 of the Revised Code, until the	2578
entity commits in writing to proceed with the relocation,	2579
location, expansion, improvement, preservation of its business,	2580
or other purpose under division (B) of section 1724.01 of the	2581
Revised Code.	2582
(3) Electronic records created or maintained by a	2583
community improvement corporation in a proprietary database or	2584
application are not public records for the purposes of Chapter	2585
149. of the Revised Code.	2586
(B)(1) When the board of directors of a community	2587
improvement corporation or any committee or subcommittee of such	2588
a board meets to consider information that is not a public	2589
record pursuant to division (A) of this section, the board,	2590
committee, or subcommittee, by majority vote of all members	2591
present, may close the meeting during consideration of the	2592
confidential information. The board, committee, or subcommittee	2593
shall consider no other information during the closed session.	2594
(2) Any meeting at which a decision or determination of	2595
the board is required in connection with the relocation,	2596
location, expansion, improvement, or preservation of the	2597
business of the entity or is required in pursuit of any purpose	2598
under division (B) of section 1724.01 of the Revised Code for	2599
which a county land reutilization corporation is organized shall	2600
be open to the public.	2601

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

the Revised Code: 2603

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

release of petroleum that was neither expected nor intended by

the owner or operator of the applicable underground storage tank

system and that results in the need for corrective action or

compensation for bodily injury or property damage.

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- (B) "Corrective action" means any action necessary to 2609 protect human health and the environment in the event of a 2610 2611 release of petroleum into the environment, including, without limitation, any action necessary to monitor, assess, and 2612 evaluate the release. In the instance of a suspected release, 2613 "corrective action" includes, without limitation, an 2614 investigation to confirm or disprove the occurrence of the 2615 release. In the instance of a confirmed release, "corrective 2616 action" includes, without limitation, the initial corrective 2617 action taken under section 3737.88 or 3737.882 of the Revised 2618 Code and rules adopted or orders issued under those sections and 2619 any action taken consistent with a remedial action to clean up 2620 contaminated ground water, surface water, soils, and subsurface 2621 material and to address the residual effects of a release after 2622 the initial corrective action is taken. 2623
- (C) "Eligible lending institution" means a financial 2624 institution that is eligible to make commercial loans, is a 2625 public depository of state funds under section 135.03 of the 2626 Revised Code, and agrees to participate in the petroleum 2627 underground storage tank linked deposit program provided for in 2628 sections 3737.95 to 3737.98 of the Revised Code. 2629
- (D) "Eligible owner" means any person that owns six or 2630 fewer petroleum underground storage tanks comprising a petroleum 2631 underground storage tank or underground storage tank system. 2632

(E) "Installer" means a person who supervises the	2633
installation of, performance of major repairs on site to,	2634
abandonment of, or removal of underground storage tank systems.	2635
(F) "Major repair" means the restoration of a tank or an	2636
underground storage tank system component that has caused a	2637
release of a product from the underground storage tank system.	2638
"Major repair" does not include modifications, upgrades, or	2639
routine maintenance for normal operational upkeep to prevent an	2640
underground storage tank system from releasing a product.	2641
(G) "Operator" means the person in daily control of, or	2642
having responsibility for the daily operation of, an underground	2643
storage tank system.	2644
(H) "Owner" means:	2645
(1) In the instance of an underground storage tank system	2646
in use on November 8, 1984, or brought into use after that date,	2647
the person who owns the underground storage tank system;	2648
(2) In the instance of an underground storage tank system	2649
in use before November 8, 1984, that was no longer in use on	2650
that date, the person who owned the underground storage tank	2651
system immediately before the discontinuation of its use.	2652
"Owner" includes any person who holds, or, in the instance	2653
of an underground storage tank system in use before November 8,	2654
1984, but no longer in use on that date, any person who held	2655
immediately before the discontinuation of its use, a legal,	2656
equitable, or possessory interest of any kind in an underground	2657
storage tank system or in the property on which the underground	2658
storage tank system is located, including, without limitation, a	2659
trust, vendor, vendee, lessor, or lessee. "Owner" does not	2660
include any person who, without participating in the management	2661

of an underground storage tank system and without otherwise	2662
being engaged in petroleum production, refining, or marketing,	2663
holds indicia of ownership in an underground storage tank system	2664
primarily to protect the person's security interest in it.	2665
(I) "Person," in addition to the meaning in section	2666
3737.01 of the Revised Code, means the United States and any	2667
department, agency, or instrumentality thereof.	2668
(J) "Petroleum" means petroleum, including crude oil or	2669
any fraction thereof, that is a liquid at the temperature of	2670
sixty degrees Fahrenheit and the pressure of fourteen and seven-	2671
tenths pounds per square inch absolute. "Petroleum" includes,	2672
without limitation, motor fuels, jet fuels, distillate fuel	2673
oils, residual fuel oils, lubricants, petroleum solvents, and	2674
used oils.	2675
(K) "Petroleum underground storage tank linked deposit"	2676
means a certificate of deposit placed by the treasurer of state	2677
with an eligible lending institution pursuant to sections	2678
3737.95 to 3737.98 of the Revised Code.	2679
(L) "Regulated substance" means petroleum or any substance	2680
identified or listed as a hazardous substance in rules adopted	2681
under division (D) of section 3737.88 of the Revised Code.	2682
(M) "Release" means any spilling, leaking, emitting,	2683
discharging, escaping, leaching, or disposing of from an	2684
underground storage tank system into ground or surface water or	2685
subsurface soils or otherwise into the environment.	2686
(N) Notwithstanding division (F) of section 3737.01 of the	2687
Revised Code, "responsible person" means the person who is the	2688
owner or operator of an underground storage tank system.	2689
"Responsible person" does not include a county land	2690

reutilization corporation organized under Chapter 1724. of the	2691
Revised Code or its wholly-owned subsidiary.	2692
(O) "Tank" means a stationary device designed to contain	2693
an accumulation of regulated substances that is constructed of	2694
manufactured materials.	2695
(P) "Underground storage tank" means one or any	2696
combination of tanks, including the underground pipes connected	2697
thereto, that are used to contain an accumulation of regulated	2698
substances the volume of which, including the volume of the	2699
underground pipes connected thereto, is ten per cent or more	2700
beneath the surface of the ground.	2701
"Underground storage tank" does not include any of the	2702
following or any pipes connected to any of the following:	2703
(1) Pipeline facilities, including gathering lines,	2704
regulated under the "Natural Gas Pipeline Safety Act of 1968,"	2705
82 Stat. 720, 49 U.S.C.A. 1671, as amended, or the "Hazardous	2706
Liquid Pipeline Safety Act of 1979," 93 Stat. 1003, 49 U.S.C.A.	2707
2001, as amended;	2708
(2) Farm or residential tanks of one thousand one hundred	2709
gallons or less capacity used for storing motor fuel for	2710
noncommercial purposes;	2711
(3) Tanks used for storing heating fuel for consumptive	2712
use on the premises where stored;	2713
(4) Surface impoundments, pits, ponds, or lagoons;	2714
(5) Storm or waste water collection systems;	2715
(6) Flow-through process tanks;	2716
(7) Storage tanks located in underground areas, including,	2717

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

under those sections for the release. "Class C release" also	2747
includes any of the following:	2748
(1) A release designated as a "class C release" in	2749
accordance with rules adopted under section 3737.88 of the	2750
Revised Code;	2751
(2) A release on property owned by a county land	2752
reutilization corporation;	2753
(3) A release on property owned by the state pursuant to	2754
Chapter 5723. of the Revised Code.	2755
Sec. 3745.11. (A) Applicants for and holders of permits,	2756
licenses, variances, plan approvals, and certifications issued	2757
by the director of environmental protection pursuant to Chapters	2758
3704., 3734., 6109., and 6111. of the Revised Code shall pay a	2759
fee to the environmental protection agency for each such	2760
issuance and each application for an issuance as provided by	2761
this section. No fee shall be charged for any issuance for which	2762
no application has been submitted to the director.	2763
(B) Except as otherwise provided in division (C)(2) of	2764
this section, beginning July 1, 1994, each person who owns or	2765
operates an air contaminant source and who is required to apply	2766
for and obtain a Title V permit under section 3704.036 of the	2767
Revised Code shall pay the fees set forth in this division. For	2768
the purposes of this division, total emissions of air	2769
contaminants may be calculated using engineering calculations,	2770
emissions factors, material balance calculations, or performance	2771
testing procedures, as authorized by the director.	2772
The following fees shall be assessed on the total actual	2773
emissions from a source in tons per year of the regulated	2774
pollutants particulate matter, sulfur dioxide, nitrogen oxides,	2775

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

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operators of air contaminant sources who are required to pay a	2805
fee assessed under division (B) or (D) of this section. Any such	2806
invoice shall be issued no sooner than the applicable date when	2807
the fee first may be collected in a year under the applicable	2808
division, shall identify the nature and amount of the fee	2809
assessed, and shall indicate that the fee is required to be paid	2810
within thirty days after the issuance of the invoice.	2811
(D)(1) Except as provided in division (D)(3) of this	2812
(D) (1) Except as provided in division (D) (3) of this	2012
section, from January 1, 1994, through December 31, 2003, each	2813
person who owns or operates an air contaminant source; who is	2814
required to apply for a permit to operate pursuant to rules	2815
adopted under division (G), or a variance pursuant to division	2816
(H), of section 3704.03 of the Revised Code; and who is not	2817
required to apply for and obtain a Title V permit under section	2818
3704.036 of the Revised Code shall pay a single fee based upon	2819
the sum of the actual annual emissions from the facility of the	2820
regulated pollutants particulate matter, sulfur dioxide,	2821
nitrogen oxides, organic compounds, and lead in accordance with	2822
the following schedule:	2823

2824

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

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

1 2

А	Total tons per year of regulated	Annual fee per faci	lity
	pollutants emitted		
В	More than 0, but less than 10	\$	100
С	10 or more, but less than 50	\$	200
D	50 or more, but less than 100	\$	300
Ε	100 or more	\$	700

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

rules	adopted under section 3704.036	of the Revised Code.	2843
	(b) Beginning January 1, 2000,	through June 30, 2022, each	n 2844
person	who owns or operates a synthe	tic minor facility shall pa	y 2845
an ann	ual fee based on the sum of th	e actual annual emissions	2846
from t	he facility of particulate mat	ter, sulfur dioxide,	2847
nitrog	en dioxide, organic compounds,	and lead in accordance wit	h 2848
the fo	llowing schedule:		2849
			2850
	1	2	
А	Combined total tons per year	of all Annual fee per	facility
	regulated pollutants emitted		
В	Less than 10	\$	170
С	10 or more, but less than 20	\$	340
D	20 on many but loss than 20	ć	670
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
g	Jo of more, but less than ou	Y	1,000
Н	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
Ü	11 11 more, 200 result 30	1	_,

\$

3,020

K 90 or more, but less than 100

2872

2873

2874

2875

2876

2877

2878

2879

L 100 or more \$ 3,350

(4) The fees assessed under division (D)(1) of this 2851 section shall be collected annually no sooner than the fifteenth 2852 day of April, commencing in 1995. The fees assessed under 2853 division (D)(2) of this section shall be collected annually no 2854 sooner than the fifteenth day of April, commencing in 2005. The 2855 fees assessed under division (D)(3) of this section shall be 2856 collected no sooner than the fifteenth day of April, commencing 2857 in 2000. The fees assessed under division (D) of this section in 2858 a calendar year shall be based upon the sum of the actual 2859 emissions of those regulated pollutants during the preceding 2860 calendar year. For the purpose of division (D) of this section, 2861 emissions of air contaminants may be calculated using 2862 engineering calculations, emission factors, material balance 2863 calculations, or performance testing procedures, as authorized 2864 by the director. The director, by rule, may require persons who 2865 are required to pay the fees assessed under division (D) of this 2866 2867 section to pay those fees biennially rather than annually. (E) (1) Consistent with the need to cover the reasonable 2868 costs of the Title V permit program, the director annually shall 2869 2870

costs of the Title V permit program, the director annually shall increase the fees prescribed in division (B) of this section by the percentage, if any, by which the consumer price index for the most recent calendar year ending before the beginning of a year exceeds the consumer price index for calendar year 1989.

Upon calculating an increase in fees authorized by division (E) (1) of this section, the director shall compile revised fee schedules for the purposes of division (B) of this section and shall make the revised schedules available to persons required to pay the fees assessed under that division and to the public.

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

(a) The consumer price index for any year is the average	2880
of the consumer price index for all urban consumers published by	2881
the United States department of labor as of the close of the	2882
twelve-month period ending on the thirty-first day of August of	2883
that year.	2884
(b) If the 1989 consumer price index is revised, the	2885
director shall use the revision of the consumer price index that	2886
is most consistent with that for calendar year 1989.	2887
(F) Each person who is issued a permit to install pursuant	2888
to rules adopted under division (F) of section 3704.03 of the	2889
Revised Code on or after July 1, 2003, shall pay the fees	2890
specified in the following schedules:	2891
	0.000
(1) Fuel-burning equipment (boilers, furnaces, or process	2892
heaters used in the process of burning fuel for the primary	2893
purpose of producing heat or power by indirect heat transfer)	2894
	2895
1 2	
A Input capacity (maximum) (million British Permit to install	1
thermal units per hour)	
B Greater than 0, but less than 10 \$	200

\$

\$

\$

400

1,000

2,250

3,750

C 10 or more, but less than 100 \$

100 or more, but less than 300

300 or more, but less than 500

500 or more, but less than 1000

D

Ε

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G	1000 or more, but less than 5000	\$	6,000	
Н	5000 or more	\$	9,000	
appl:	Units burning exclusively natural gas, nur or both shall be assessed a fee that is one icable amount shown in division (F)(1) of the composition (2) Combustion turbines and stationary into the composition of the compositio	e-half the	ion	2896 2897 2898 2899
engir	nes designed to generate electricity			2900
	1	2		
А	Generating capacity (mega watts)	Permit to	install	
В	0 or more, but less than 10	\$	25	
С	10 or more, but less than 25	\$	150	
D	25 or more, but less than 50	\$	300	
E	50 or more, but less than 100	\$	500	
F	100 or more, but less than 250	\$	1,000	

2902

2,000

G 250 or more

(3) Incinerators

\$

А	Input capacity (pounds per hour)	Permit	to install	
В	0 to 100	\$	100	
С	101 to 500	\$	500	
D	501 to 2000	\$	1,000	
E	2001 to 20,000	\$	1,500	
F	more than 20,000	\$	3,750	
	(4)(a) Process			2904
				2905
	1		2	
A	1 Process weight rate (pounds per hour)	Permit		
A B		Permit \$		
	Process weight rate (pounds per hour)		to install	
В	Process weight rate (pounds per hour) 0 to 1000	\$	to install	
В	Process weight rate (pounds per hour) 0 to 1000 1001 to 5000	\$	200 500	
B C D	Process weight rate (pounds per hour) 0 to 1000 1001 to 5000 5001 to 10,000	\$ \$ \$	200 500 750	
B C D	Process weight rate (pounds per hour) 0 to 1000 1001 to 5000 5001 to 10,000 10,001 to 50,000	\$ \$ \$ \$	200 500 750 1,000	2906
B C D E	Process weight rate (pounds per hour) 0 to 1000 1001 to 5000 5001 to 10,000 10,001 to 50,000 more than 50,000	\$ \$ \$ \$ \$ e cannot be	200 500 750 1,000	2906 2907

2910

engine, or process heater designed to provide direct heat or

power to a process not designed to generate electricity shall be

assessed a fee established in division (F)(4)(a) of this	2911
section. A combustion turbine or stationary internal combustion	2912
engine designed to generate electricity shall be assessed a fee	2913
established in division (F)(2) of this section.	2914
(b) Notwithstanding division (F)(4)(a) of this section,	2915
any person issued a permit to install pursuant to rules adopted	2916
under division (F) of section 3704.03 of the Revised Code shall	2917
pay the fees set forth in division (F)(4)(c) of this section for	2918
a process used in any of the following industries, as identified	2919
by the applicable two-digit, three-digit, or four-digit standard	2920
industrial classification code according to the Standard	2921
Industrial Classification Manual published by the United States	2922
office of management and budget in the executive office of the	2923
president, 1987, as revised:	2924
Major group 10, metal mining;	2925
Major group 12, coal mining;	2926
Major group 14, mining and quarrying of nonmetallic	2927
minerals;	2928
Industry group 204, grain mill products;	2929
2873 Nitrogen fertilizers;	2930
2874 Phosphatic fertilizers;	2931
3281 Cut stone and stone products;	2932
3295 Minerals and earth, ground or otherwise treated;	2933
4221 Grain elevators (storage only);	2934
5159 Farm related raw materials;	2935
5261 Retail nurseries and lawn and garden supply stores.	2936

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	(c) The fees set forth in the following schedule apply to							
th	the issuance of a permit to install pursuant to rules adopted							
un	under division (F) of section 3704.03 of the Revised Code for a							
pr	oces	ss identified in division (F)(4)(b) of th	is section:		2940			
					2941			
		1		2				
	А	Process weight rate (pounds per hour)	Permit	to install				
	В	0 to 10,000	\$	200				
	С	10,001 to 50,000	\$	400				
	D	50,001 to 100,000	\$	500				
	Ε	100,001 to 200,000	\$	600				
	F	200,001 to 400,000	\$	750				
	G	400,001 or more	\$	900				
		(5) Storage tanks			2942			
					2943			
		1		2				
	А	Gallons (maximum useful capacity)	Permit	to install				
	В	0 to 20,000	\$	100				
	С	20,001 to 40,000	\$	150				

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

\$ 75

(G) An owner or operator who is responsible for an						
asbestos demolition or renovation project pur	suant to rule	es	2951			
adopted under section 3704.03 of the Revised	Code shall pa	ay,	2952			
upon submitting a notification pursuant to ru	les adopted u	ınder	2953			
that section, the fees set forth in the follo	wing schedule	:	2954			
			2955			
1		2				
A Action		Fee				
B Each notification	\$	75				
B Each Hottification	Y	73				
C Asbestos removal	\$	3/unit				
D Asbestos cleanup	\$	4/cubic yard				
For purposes of this division, "unit" m	eans any		2956			
combination of linear feet or square feet equal to fifty.						
No fee other than the feed get forth in	division (C)	o.f	2958			
No fee other than the fees set forth in			2959			
this section shall be charged to an owner or						
state, a municipality, or other political sub		cnis_	2960			
state in connection with the submission or re	eview of the		2961			
notification referred to in this division.			2962			
(H) A person who is issued an extension	of time for	a	2963			
permit to install an air contaminant source p	oursuant to ru	ıles	2964			
adopted under division (F) of section 3704.03	of the Revis	sed	2965			
Code shall pay a fee equal to one-half the fe	ee originally		2966			
assessed for the permit to install under this	s section, exc	cept	2967			

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

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

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

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

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

- (K) (1) Money received under division (B) of this section 3001 shall be deposited in the state treasury to the credit of the 3002 Title V clean air fund created in section 3704.035 of the 3003 Revised Code. Annually, not more than fifty cents per ton of 3004 each fee assessed under division (B) of this section on actual 3005 emissions from a source and received by the environmental 3006 3007 protection agency pursuant to that division may be transferred by the director using an interstate transfer voucher to the 3008 state treasury to the credit of the small business assistance 3009 fund created in section 3706.19 of the Revised Code. In 3010 addition, annually, the amount of money necessary for the 3011 operation of the office of ombudsperson as determined under 3012 division (B) of that section shall be transferred to the state 3013 treasury to the credit of the small business ombudsperson fund 3014 created by that section. 3015
- (2) Money received by the agency pursuant to divisions 3016
 (D), (F), (G), (H), (I), and (J) of this section shall be 3017
 deposited in the state treasury to the credit of the non-Title V 3018
 clean air fund created in section 3704.035 of the Revised Code. 3019
- (L)(1) A person applying for a plan approval for a 3020 wastewater treatment works pursuant to section 6111.44, 6111.45, 3021 or 6111.46 of the Revised Code shall pay a nonrefundable fee of 3022 one hundred dollars plus sixty-five one-hundredths of one per 3023 cent of the estimated project cost through June 30, 2022, and a 3024 nonrefundable application fee of one hundred dollars plus two-3025 tenths of one per cent of the estimated project cost on and 3026 after July 1, 2022, except that the total fee shall not exceed 3027

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

- (2) A person who has entered into an agreement with the 3031 director under section 6111.14 of the Revised Code shall pay an 3032 administrative service fee for each plan submitted under that 3033 section for approval that shall not exceed the minimum amount 3034 necessary to pay administrative costs directly attributable to 3035 processing plan approvals. The director annually shall calculate 3036 the fee and shall notify all persons who have entered into 3037 agreements under that section, or who have applied for 3038 agreements, of the amount of the fee. 3039
- (3) (a) (i) Not later than January 30, 2020, and January 30, 3040
 2021, a person holding an NPDES discharge permit issued pursuant 3041
 to Chapter 6111. of the Revised Code with an average daily 3042
 discharge flow of five thousand gallons or more shall pay a 3043
 nonrefundable annual discharge fee. Any person who fails to pay 3044
 the fee at that time shall pay an additional amount that equals 3045
 ten per cent of the required annual discharge fee. 3046
- 3047 (ii) The billing year for the annual discharge fee established in division (L)(3)(a)(i) of this section shall 3048 consist of a twelve-month period beginning on the first day of 3049 January of the year preceding the date when the annual discharge 3050 fee is due. In the case of an existing source that permanently 3051 ceases to discharge during a billing year, the director shall 3052 reduce the annual discharge fee, including the surcharge 3053 applicable to certain industrial facilities pursuant to division 3054 (L)(3)(c) of this section, by one-twelfth for each full month 3055 during the billing year that the source was not discharging, but 3056 only if the person holding the NPDES discharge permit for the 3057

source notifies the director in writing, not later than the	3058
first day of October of the billing year, of the circumstances	3059
causing the cessation of discharge.	3060
(iii) The annual discharge fee established in division (L)	3061
(3)(a)(i) of this section, except for the surcharge applicable	3062
to certain industrial facilities pursuant to division (L)(3)(c)	3063
of this section, shall be based upon the average daily discharge	3064
flow in gallons per day calculated using first day of May	3065
through thirty-first day of October flow data for the period two	3066
years prior to the date on which the fee is due. In the case of	3067
NPDES discharge permits for new sources, the fee shall be	3068
calculated using the average daily design flow of the facility	3069
until actual average daily discharge flow values are available	3070
for the time period specified in division (L)(3)(a)(iii) of this	3071
section. The annual discharge fee may be prorated for a new	3072
source as described in division (L)(3)(a)(ii) of this section.	3073
(b)(i) An NPDES permit holder that is a public discharger	3074
shall pay the fee specified in the following schedule:	3075

3076

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

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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	
Н	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			3077	
publicly owned treatment works serving the same political			3078	
subdivision, as "treatment works" is defined in section 6111.01			3079	
of the	Revised Code, and that serve exclusively p	olitical		3080
subdivi	sions having a population of fewer than on	e hundred		3081
thousan	d persons shall pay an annual discharge fe	e under		3082
divisio	(L)(3)(b)(i) of this section that is bas	ed on the		3083
combine	d average daily discharge flow of the trea	tment works.		3084
((c)(i) An NPDES permit holder that is an inc	dustrial		3085
dischar	ger, other than a coal mining operator ide	ntified by P in		3086
the thi	rd character of the permittee's NPDES perm	it number,		3087
shall p	ay the fee specified in the following sche	dule:		3088
				3089

Fee due by January 30, 2020, and January 30,

2

1

A Average daily discharge flow

		2021		
В	5,000 to 49,999	\$	250	
С	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	
Н	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	e above		3090
sche	dule, an NPDES permit holder that is an indus	trial		3091
disc	harger classified as a major discharger durin	g all or part		3092
of t	he annual discharge fee billing year specifie	d in division		3093
(上) (3)(a)(ii) of this section shall pay a nonrefu	ndable annual		3094
surc	harge of seven thousand five hundred dollars	not later than		3095
Janu	ary 30, 2020, and not later than January 30,	2021. Any		3096
	on who fails to pay the surcharge at that tim			3097
	additional amount that equals ten per cent of the amount of the		3098	
surc	harge.			3099
	(d) Notwithstanding divisions (L)(3)(b) and	(c) of this		3100
sect	ion, a public discharger, that is not a separ	ate municipal		3101
stor	m sewer system, identified by I in the third	character of		3102

the permittee's NPDES permit number and an industrial discharger

identified by I, J, L, V, W, X, Y, or ${\tt Z}$ in the third character	3104
of the permittee's NPDES permit number shall pay a nonrefundable	3105
annual discharge fee of one hundred eighty dollars not later	3106
than January 30, 2020, and not later than January 30, 2021. Any	3107
person who fails to pay the fee at that time shall pay an	3108
additional amount that equals ten per cent of the required fee.	3109
(4) Each person obtaining an NPDES permit for municipal	3110
storm water discharge shall pay a nonrefundable storm water	3111
annual discharge fee of ten dollars per one-tenth of a square	3112
mile of area permitted. The fee shall not exceed ten thousand	3113
dollars and shall be payable on or before January 30, 2004, and	3114
the thirtieth day of January of each year thereafter. Any person	3115
who fails to pay the fee on the date specified in division (L)	3116
(4) of this section shall pay an additional amount per year	3117
equal to ten per cent of the annual fee that is unpaid.	3118
(5) The director shall transmit all moneys collected under	3119
division (L) of this section to the treasurer of state for	3120
deposit into the state treasury to the credit of the surface	3121
water protection fund created in section 6111.038 of the Revised	3122
Code.	3123
(6) As used in this section:	3124
(a) "NPDES" means the federally approved national	3125
pollutant discharge elimination system individual and general	3126
program for issuing, modifying, revoking, reissuing,	3127
terminating, monitoring, and enforcing permits and imposing and	3128
enforcing pretreatment requirements under Chapter 6111. of the	3129
Revised Code and rules adopted under it.	3130

(b) "Public discharger" means any holder of an NPDES

permit identified by P in the second character of the NPDES

3131

permit number assigned by the director.	3133
(c) "Industrial discharger" means any holder of an NPDES	3134
permit identified by I in the second character of the NPDES	3135
permit number assigned by the director.	3136
(d) "Major discharger" means any holder of an NPDES permit	3137
classified as major by the regional administrator of the United	3138
States environmental protection agency in conjunction with the	3139
director.	3140
(M) Through June 30, 2022, a person applying for a license	3141
or license renewal to operate a public water system under	3142
section 6109.21 of the Revised Code shall pay the appropriate	3143
fee established under this division at the time of application	3144
to the director. Any person who fails to pay the fee at that	3145
time shall pay an additional amount that equals ten per cent of	3146
the required fee. The director shall transmit all moneys	3147
collected under this division to the treasurer of state for	3148
deposit into the drinking water protection fund created in	3149
section 6109.30 of the Revised Code.	3150
Except as provided in divisions (M)(4) and (5) of this	3151
section, fees required under this division shall be calculated	3152
and paid in accordance with the following schedule:	3153
(1) For the initial license required under section 6109.21	3154
of the Revised Code for any public water system that is a	3155
community water system as defined in section 6109.01 of the	3156
Revised Code, and for each license renewal required for such a	3157
system prior to January 31, 2022, the fee is:	3158

	1		2
А	Number of service connections		Fee amount
В	Not more than 49	\$	112
С	50 to 99	\$	176
D	Number of service connections		rage 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
Н	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
М	100,000 to 149,999	\$.86
N	150,000 to 199,999	\$.80
0	200,000 or more	\$.76
Ар	oublic water system may determine ho	w it will pa	ay the 31

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

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may be assessed on a volumetric basis.	3163	
As used in division (M)(1) of this section, "service	3164	
connection" means the number of active or inactive pipes,	3165	
goosenecks, pigtails, and any other fittings connecting a water	3166	
main to any building outlet.	3167	
(2) For the initial license required under section 6109.21	3168	
of the Revised Code for any public water system that is not a	3169	
community water system and serves a nontransient population, and		
for each license renewal required for such a system prior to		
January 31, 2022, the fee is:		
	3173	
1 2		
A Population served Fee amount		
B Fewer than 150 \$ 11:	2	

A	Population served	Fee amount
В	Fewer than 150	\$ 112
С	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
Н	7,500 to 14,999	\$ 5,510
I	15,000 to 22,499	\$ 9,048

J	22,500 to 29,999	\$	12,430
K	30,000 or more	\$	16,820
As	used in division (M)(2) of this se	ection, "population	3174
served"	means the total number of individu	als having access t	0 3175
the wate	r supply during a twenty-four-hour	period for at leas	t 3176
sixty da	ys during any calendar year. In th	e absence of a	3177
specific	population count, that number sha	ll be calculated at	3178
the rate	of three individuals per service	connection.	3179
(3)) For the initial license required	under section 6109	.21 3180
of the R	evised Code for any public water s	ystem that is not a	3181
community water system and serves a transient population, and			
for each license renewal required for such a system prior to			3183
January	31, 2022, the fee is:		3184
			3185
	1		2
А	Number of wells or sources, other	r than Fee a	nmount
	surface water, supplying system		
В	1	\$	112
С	2	\$	112

\$

\$

\$

176

278

568

3

4

5

D

Ε

F

G System designated as using a surface \$ 792 water source As used in division (M)(3) of this section, "number of 3186 wells or sources, other than surface water, supplying system" 3187 means those wells or sources that are physically connected to 3188 the plumbing system serving the public water system. 3189 (4) A public water system designated as using a surface 3190 water source shall pay a fee of seven hundred ninety-two dollars 3191 or the amount calculated under division (M)(1) or (2) of this 3192 section, whichever is greater. 3193 (5) An applicant for an initial license who is proposing 3194 to operate a new public water supply system shall submit a fee 3195 that equals a prorated amount of the appropriate fee for the 3196 remainder of the licensing year. 3197 (N) (1) A person applying for a plan approval for a public 3198 water supply system under section 6109.07 of the Revised Code 3199 shall pay a fee of one hundred fifty dollars plus thirty-five 3200 hundredths of one per cent of the estimated project cost, except 3201 that the total fee shall not exceed twenty thousand dollars 3202 through June 30, 2022, and fifteen thousand dollars on and after 3203 July 1, 2022. The fee shall be paid at the time the application 3204 is submitted. 3205 (2) A person who has entered into an agreement with the 3206 director under division (A)(2) of section 6109.07 of the Revised 3207 Code shall pay an administrative service fee for each plan 3208 submitted under that section for approval that shall not exceed 3209 the minimum amount necessary to pay administrative costs 3210 directly attributable to processing plan approvals. The director 3211

annually shall calculate the fee and shall notify all persons

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710 1111 0000				
that have	e entered into agreements under t	that division, or wh	0	3213
have app	lied for agreements, of the amour	nt of the fee.		3214
(3)) Through June 30, 2022, the foll	owing fee, on a per		3215
survey b	asis, shall be charged any person	n for services rende	red	3216
by the s	tate in the evaluation of laborat	tories and laborator	У	3217
personne	l for compliance with accepted ar	nalytical techniques	and	3218
procedur	es established pursuant to Chapte	er 6109. of the Revi	sed	3219
Code for	determining the qualitative char	cacteristics of wate	r:	3220
				3221
	1		2	
А	microbiological			
В	MMO-MUG	\$	2,000	
С	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	
Н	limited chemistry	\$	1,550	
On	and after July 1, 2022, the foll	owing fee, on a per		3222

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

	1	2		
А	microbiological	\$	1,650	
В	organic chemicals	\$	3,500	
С	trace metals	\$	3,500	
D	standard chemistry	\$	1,800	
E	limited chemistry	\$	1,000	
The	e fee for those services shall be paid a	t the time the		3225
request i	for the survey is made. Through June 30,	2022, an		3226
individua	al laboratory shall not be assessed a fe	e under this		3227
division	more than once in any three-year period	l unless the		3228
person re	equests the addition of analytical metho	ds or analysts,		3229
in which case the person shall pay eighteen hundred dollars for			3230	
each addi	itional survey requested.			3231
As	used in division (N)(3) of this section	:		3232
(a)	"MF" means microfiltration.			3233
(d)	"MMO" means minimal medium ONPG.			3234
(c)	"MUG" means 4-methylumbelliferyl-beta-	D-glucuronide.		3235
(d)	"ONPG" means o-nitrophenyl-beta-D-gala	ctopyranoside.		3236
The	e director shall transmit all moneys col	lected under		3237
this divi	ision to the treasurer of state for depo	sit into the		3238
drinking	water protection fund created in section	on 6109.30 of the		3239
Revised (Code.			3240
(0)	Any person applying to the director to	take an		3241
examinati	ion for certification as an operator of	a water supply		3242

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system or wastewater system under Chapter 6109. or 6111. of the				3243
Revise	d Code that is administered by the d	lirector, at the tim	е	3244
the ap	plication is submitted, shall pay a	fee in accordance w	ith	3245
the fo	llowing schedule through November 30	, 2022:		3246
				3247
	1		2	
I	Class A operator	\$	80	
F	Class I operator	\$	105	
(Class II operator	\$	120	
Ι	Class III operator	\$	130	
E	Class IV operator	\$	145	
	On and after December 1, 2022, the a	pplicant shall pay	a	3248
fee ir	accordance with the following sched	lule:		3249
				3250
	1		2	
А	Class A operator	\$	50	
В	Class I operator	\$	70	
С	Class II operator	\$	80	
D	Class III operator	\$	90	

E	Class IV operator	\$	100	
Aı	ny person applying to the director f	or certification as		3251
	ator of a water supply system or was			3252
_	sed an examination administered by a	_		3253
provide	r approved by the director shall pay	a certification fee		3254
of fort	y-five dollars.			3255
7\	person shall pay a biennial certifi	cation ronowal foo		3256
	h applicable class of certification			3257
	lowing schedule:	in accordance with		3258
0110 101				0200
				3259
	1	2		
	1	Z		
А	Class A operator	\$	25	
_			0.5	
В	Class I operator	\$	35	
С	Class II operator	\$	45	
	-			
D	Class III operator	\$	55	
П		Ć.	CE	
E	Class IV operator	\$	65	
I	f a certification renewal fee is rec	eived by the director		3260
more than thirty days, but not more than one year, after the			3261	
expiration date of the certification, the person shall pay a			3262	
certifi	cation renewal fee in accordance wit	th the following		3263
schedul	e:			3264

	1	2		
А	Class A operator	\$	45	
В	Class I operator	\$	55	
С	Class II operator	\$	65	
D	Class III operator	\$	75	
E	Class IV operator	\$	85	
i	A person who requests a replaceme	nt certificate shall pay		3266
a fee	of twenty-five dollars at the tim	ne the request is made.		3267
i	Any person applying to be a water	supply system or		3268
wastew	ater treatment system examination	provider shall pay an		3269
applic	ation fee of five hundred dollars	s. Any person approved by		3270
the di	rector as a water supply system o	er wastewater treatment		3271
system	examination provider shall pay a	n annual fee that is		3272
equal	to ten per cent of the fees that	the provider assesses and		3273
collec	ts for administering water supply	y system or wastewater		3274
treatm	ent system certification examinat	ions in this state for		3275
the ca	lendar year. The fee shall be pai	d not later than forty-		3276
five d	ays after the end of a calendar y	rear.		3277
ŗ	The director shall transmit all m	oneys collected under		3278
this d	ivision to the treasurer of state	e for deposit into the		3279
drinki	ng water protection fund created	in section 6109.30 of the		3280
Revise	d Code.			3281
	(P) Any person submitting an appl	ication for an industrial		3282
water	pollution control certificate und	ler section 6111.31 of the		3283
Revise	d Code, as that section existed b	pefore its repeal by H.B.		3284
95 of	the 125th general assembly, shall	. pay a nonrefundable fee		3285

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

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

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

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

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

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

3375

person shall pay a fee of twenty-five dollars.	3347
(3) A person issued a permit for a scrap tire storage	3348
facility under section 3734.76 of the Revised Code shall pay a	3349
fee of one thousand dollars, except that if the facility is	3350
owned or operated by a motor vehicle salvage dealer licensed	3351
under Chapter 4738. of the Revised Code, the person shall pay a	3352
fee of fifty dollars.	3353
(4) A person issued a permit for a scrap tire monocell or	3354
monofill facility under section 3734.77 of the Revised Code	3355
shall pay a fee of ten dollars per thousand cubic yards of	3356
disposal capacity or one thousand dollars, whichever is greater,	3357
except that the total fee for any such permit shall not exceed	3358
eighty thousand dollars.	3359
(5) A person issued a registration certificate for a scrap	3360
tire recovery facility under section 3734.78 of the Revised Code	3361
shall pay a fee of one hundred dollars.	3362
(6) A person issued a permit for a scrap tire recovery	3363
facility under section 3734.78 of the Revised Code shall pay a	3364
fee of one thousand dollars.	3365
(7) In addition to the applicable registration certificate	3366
or permit fee under divisions (R)(1) to (6) of this section, a	3367
person issued a registration certificate or permit for any such	3368
scrap tire facility who fails to pay the registration	3369
certificate or permit fee to the director in compliance with	3370
division (V) of this section shall pay an additional ten per	3371
cent of the amount of the fee for each week that the fee is	3372
late.	3373
(8) The registration certificate, permit, and late payment	3374

fees paid to the director under divisions (R)(1) to (7) of this

section shall be credited to the scrap tire management fund	3376
created in section 3734.82 of the Revised Code.	3377
(S)(1)(a) Except as provided by divisions (L), (M), (N),	3378
(O), (P), and (S)(2) of this section, division (A)(2) of section	3379
3734.05 of the Revised Code, section 3734.79 of the Revised	3380
Code, and rules adopted under division (T)(1) of this section,	3381
any person applying for a registration certificate under section	3382
3734.75, 3734.76, or 3734.78 of the Revised Code or a permit,	3383
variance, or plan approval under Chapter 3734. of the Revised	3384
Code shall pay a nonrefundable fee of fifteen dollars at the	3385
time the application is submitted.	3386
(b) Except as otherwise provided, any person applying for	3387
a permit, variance, or plan approval under Chapter 6109. or	3388
6111. of the Revised Code shall pay a nonrefundable application	3389
fee of one hundred dollars at the time the application is	3390
submitted through June 30, 2022, and a nonrefundable application	3391
fee of fifteen dollars at the time the application is submitted	3392
on and after July 1, 2022.	3393
(c)(i) Except as otherwise provided in divisions (S)(1)(c)	3394
(iii) and (iv) of this section, through June 30, 2022, any	3395
person applying for an NPDES permit under Chapter 6111. of the	3396
Revised Code shall pay a nonrefundable application fee of two	3397
hundred dollars at the time of application for the permit. On	3398
and after July 1, 2022, such a person shall pay a nonrefundable	3399
application fee of fifteen dollars at the time of application.	3400
(ii) In addition to the nonrefundable application fee, any	3401
person applying for an NPDES permit under Chapter 6111. of the	3402
Revised Code shall pay a design flow discharge fee based on each	3403
point source to which the issuance is applicable in accordance	3404

with the following schedule:

3406 1 2 Design flow discharge (gallons per day) Α Fee 0 to 1,000 \$ В 0 С 1,001 to 5,000 \$ 100 5,001 to 50,000 D \$ 200 50,001 to 100,000 300 Ε \$ 100,001 to 300,000 \$ 525 \$ over 300,000 750 (iii) Notwithstanding divisions (S)(1)(c)(i) and (ii) of 3407 this section, the application and design flow discharge fee for 3408 an NPDES permit for a public discharger identified by the letter 3409 I in the third character of the NPDES permit number shall not 3410 exceed nine hundred fifty dollars. 3411 (iv) Notwithstanding divisions (S)(1)(c)(i) and (ii) of 3412 this section, the application and design flow discharge fee for 3413 an NPDES permit for a coal mining operation regulated under 3414 Chapter 1513. of the Revised Code shall not exceed four hundred 3415 fifty dollars per mine. 3416 3417 (v) A person issued a modification of an NPDES permit shall pay a nonrefundable modification fee equal to the 3418 application fee and one-half the design flow discharge fee based 3419 on each point source, if applicable, that would be charged for 3420 an NPDES permit, except that the modification fee shall not 3421 exceed six hundred dollars. 3422

(d) In addition to the application fee established under	3423
division (S)(1)(c)(i) of this section, any person applying for	3424
an NPDES general storm water construction permit shall pay a	3425
nonrefundable fee of twenty dollars per acre for each acre that	3426
is permitted above five acres at the time the application is	3427
submitted. However, the per acreage fee shall not exceed three	3428
hundred dollars. In addition to the application fee established	3429
under division (S)(1)(c)(i) of this section, any person applying	3430
for an NPDES general storm water industrial permit shall pay a	3431
nonrefundable fee of one hundred fifty dollars at the time the	3432
application is submitted.	3433
(e) The director shall transmit all moneys collected under	3434
division (S)(1) of this section pursuant to Chapter 6109. of the	3435
Revised Code to the treasurer of state for deposit into the	3436
drinking water protection fund created in section 6109.30 of the	3437
Revised Code.	3438
(f) The director shall transmit all moneys collected under	3439
division (S)(1) of this section pursuant to Chapter 6111. of the	3440
Revised Code and under division (S)(3) of this section to the	3441
treasurer of state for deposit into the surface water protection	3442
fund created in section 6111.038 of the Revised Code.	3443
(g) If a registration certificate is issued under section	3444
3734.75, 3734.76, or 3734.78 of the Revised Code, the amount of	3445
the application fee paid shall be deducted from the amount of	3446
the registration certificate fee due under division (R)(1), (2),	3447
or (5) of this section, as applicable.	3448
(h) If a person submits an electronic application for a	3449
registration certificate, permit, variance, or plan approval for	3450

which an application fee is established under division (S)(1) of

this section, the person shall pay all applicable fees as

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expeditiously as possible after the submission of the electronic	3453
application. An application for a registration certificate,	3454
permit, variance, or plan approval for which an application fee	3455
is established under division (S)(1) of this section shall not	3456
be reviewed or processed until the applicable application fee,	3457
and any other fees established under this division, are paid.	3458
(2) Division (S)(1) of this section does not apply to an	3459
application for a registration certificate for a scrap tire	3460
collection or storage facility submitted under section 3734.75	3461
or 3734.76 of the Revised Code, as applicable, if the owner or	3462
operator of the facility or proposed facility is a motor vehicle	3463
salvage dealer licensed under Chapter 4738. of the Revised Code.	3464
(3) A person applying for coverage under an NPDES general	3465
discharge permit for household sewage treatment systems shall	3466
pay the following fees:	3467
(a) A nonrefundable fee of two hundred dollars at the time	3468
of application for initial permit coverage;	3469
(b) A nonrefundable fee of one hundred dollars at the time	3470
of application for a renewal of permit coverage.	3471
(T) The director may adopt, amend, and rescind rules in	3472
accordance with Chapter 119. of the Revised Code that do all of	3473
the following:	3474
(1) Prescribe fees to be paid by applicants for and	3475
holders of any license, permit, variance, plan approval, or	3476
certification required or authorized by Chapter 3704., 3734.,	3477
6109., or 6111. of the Revised Code that are not specifically	3478
established in this section. The fees shall be designed to	3479
defray the cost of processing, issuing, revoking, modifying,	3480
denying, and enforcing the licenses, permits, variances, plan	3481

approvals, and certifications.	3482
The director shall transmit all moneys collected under	3483
rules adopted under division (T)(1) of this section pursuant to	3484
Chapter 6109. of the Revised Code to the treasurer of state for	3485
deposit into the drinking water protection fund created in	3486
section 6109.30 of the Revised Code.	3487
The director shall transmit all moneys collected under	3488
rules adopted under division (T)(1) of this section pursuant to	3489
Chapter 6111. of the Revised Code to the treasurer of state for	3490
deposit into the surface water protection fund created in	3491
section 6111.038 of the Revised Code.	3492
(2) Exempt the state and political subdivisions thereof,	3493
including education facilities or medical facilities owned by	3494
the state or a political subdivision, or any person exempted	3495
from taxation by section 5709.07 or 5709.12 of the Revised Code,	3496
from any fee required by this section;	3497
(3) Provide for the waiver of any fee, or any part	3498
thereof, otherwise required by this section whenever the	3499
director determines that the imposition of the fee would	3500
constitute an unreasonable cost of doing business for any	3501
applicant, class of applicants, or other person subject to the	3502
fee;	3503
(4) Prescribe measures that the director considers	3504
necessary to carry out this section.	3505
(U) When the director reasonably demonstrates that the	3506
direct cost to the state associated with the issuance of a	3507
permit, license, variance, plan approval, or certification	3508
exceeds the fee for the issuance or review specified by this	3509
section, the director may condition the issuance or review on	3510

the payment by the person receiving the issuance or review of,	3511
in addition to the fee specified by this section, the amount, or	3512
any portion thereof, in excess of the fee specified under this	3513
section. The director shall not so condition issuances for which	3514
a fee is prescribed in division (S)(1)(c)(iii) of this section.	3515
(V) Except as provided in divisions (L), (M), (P), and (S)	3516
of this section or unless otherwise prescribed by a rule of the	3517
director adopted pursuant to Chapter 119. of the Revised Code,	3518
all fees required by this section are payable within thirty days	3519
after the issuance of an invoice for the fee by the director or	3520
the effective date of the issuance of the license, permit,	3521
variance, plan approval, or certification. If payment is late,	3522
the person responsible for payment of the fee shall pay an	3523
additional ten per cent of the amount due for each month that it	3524
is late.	3525
(W) As used in this section, "fuel-burning equipment,"	3526
"fuel-burning equipment input capacity," "incinerator,"	3527
"incinerator input capacity," "process," "process weight rate,"	3528
"storage tank," "gasoline dispensing facility," "dry cleaning	3529
facility," "design flow discharge," and "new source treatment	3530
works" have the meanings ascribed to those terms by applicable	3531
rules or standards adopted by the director under Chapter 3704.	3532
or 6111. of the Revised Code.	3533
(X) As used in divisions (B), (D), (E), (F), (H), (I), and	3534
(J) of this section, and in any other provision of this section	3535
pertaining to fees paid pursuant to Chapter 3704. of the Revised	3536
Code:	3537
(1) "Facility," "federal Clean Air Act," "person," and	3538
"Title V permit" have the same meanings as in section 3704.01 of	3539

the Revised Code.

(2) "Title V permit program" means the following	3541
activities as necessary to meet the requirements of Title V of	3542
the federal Clean Air Act and 40 C.F.R. part 70, including at	3543
least:	3544
(a) Preparing and adopting, if applicable, generally	3545
applicable rules or guidance regarding the permit program or its	3546
<pre>implementation or enforcement;</pre>	3547
(b) Reviewing and acting on any application for a Title V	3548
permit, permit revision, or permit renewal, including the	3549
development of an applicable requirement as part of the	3550
processing of a permit, permit revision, or permit renewal;	3551
(c) Administering the permit program, including the	3552
supporting and tracking of permit applications, compliance	3553
certification, and related data entry;	3554
(d) Determining which sources are subject to the program	3555
and implementing and enforcing the terms of any Title V permit,	3556
not including any court actions or other formal enforcement	3557
actions;	3558
(e) Emission and ambient monitoring;	3559
(f) Modeling, analyses, or demonstrations;	3560
(g) Preparing inventories and tracking emissions;	3561
(h) Providing direct and indirect support to small	3562
business stationary sources to determine and meet their	3563
obligations under the federal Clean Air Act pursuant to the	3564
small business stationary source technical and environmental	3565
compliance assistance program required by section 507 of that	3566
act and established in sections 3704.18, 3704.19, and 3706.19 of	3567
the Revised Code.	3568

(3) "Organic compound" means any chemical compound of	3569
carbon, excluding carbon monoxide, carbon dioxide, carbonic	3570
acid, metallic carbides or carbonates, and ammonium carbonate.	3571
(Y)(1) Except as provided in divisions (Y)(2), (3), and	3572
(4) of this section, each sewage sludge facility shall pay a	3573
nonrefundable annual sludge fee equal to three dollars and fifty	3574
cents per dry ton of sewage sludge, including the dry tons of	3575
sewage sludge in materials derived from sewage sludge, that the	3576
sewage sludge facility treats or disposes of in this state. The	3577
annual volume of sewage sludge treated or disposed of by a	3578
sewage sludge facility shall be calculated using the first day	3579
of January through the thirty-first day of December of the	3580
calendar year preceding the date on which payment of the fee is	3581
due.	3582
(2)(a) Except as provided in division (Y)(2)(d) of this	3583
section, each sewage sludge facility shall pay a minimum annual	3584
sewage sludge fee of one hundred dollars.	3585
(b) The annual sludge fee required to be paid by a sewage	3586
sludge facility that treats or disposes of exceptional quality	3587
sludge in this state shall be thirty-five per cent less per dry	3588
ton of exceptional quality sludge than the fee assessed under	3589
division (Y)(1) of this section, subject to the following	3590
exceptions:	3591
(i) Except as provided in division (Y)(2)(d) of this	3592
section, a sewage sludge facility that treats or disposes of	3593
exceptional quality sludge shall pay a minimum annual sewage	3594
sludge fee of one hundred dollars.	3595

(ii) A sewage sludge facility that treats or disposes of

exceptional quality sludge shall not be required to pay the

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annual sludge fee for treatment or disposal in this state of	3598
exceptional quality sludge generated outside of this state and	3599
contained in bags or other containers not greater than one	3600
hundred pounds in capacity.	3601
A thirty-five per cent reduction for exceptional quality	3602
sludge applies to the maximum annual fees established under	3603
division (Y)(3) of this section.	3604
(c) A sewage sludge facility that transfers sewage sludge	3605
to another sewage sludge facility in this state for further	3606
treatment prior to disposal in this state shall not be required	3607
to pay the annual sludge fee for the tons of sewage sludge that	3608
have been transferred. In such a case, the sewage sludge	3609
facility that disposes of the sewage sludge shall pay the annual	3610
sludge fee. However, the facility transferring the sewage sludge	3611
shall pay the one-hundred-dollar minimum fee required under	3612
division (Y)(2)(a) of this section.	3613
In the case of a sewage sludge facility that treats sewage	3614
sludge in this state and transfers it out of this state to	3615
another entity for disposal, the sewage sludge facility in this	3616
state shall be required to pay the annual sludge fee for the	3617
tons of sewage sludge that have been transferred.	3618
(d) A sewage sludge facility that generates sewage sludge	3619
resulting from an average daily discharge flow of less than five	3620
thousand gallons per day is not subject to the fees assessed	3621
under division (Y) of this section.	3622
(3) No sewage sludge facility required to pay the annual	3623

sludge fee shall be required to pay more than the maximum annual

fee for each disposal method that the sewage sludge facility

uses. The maximum annual fee does not include the additional

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amount that may be charged under division (Y)(5) of this section	3627
for late payment of the annual sludge fee. The maximum annual	3628
fee for the following methods of disposal of sewage sludge is as	3629
follows:	3630
(a) Incineration: five thousand dollars;	3631
(b) Preexisting land reclamation project or disposal in a	3632
landfill: five thousand dollars;	3633
(c) Land application, land reclamation, surface disposal,	3634
or any other disposal method not specified in division (Y)(3)(a)	3635
or (b) of this section: twenty thousand dollars.	3636
(4)(a) In the case of an entity that generates sewage	3637
sludge or a sewage sludge facility that treats sewage sludge and	3638
transfers the sewage sludge to an incineration facility for	3639
disposal, the incineration facility, and not the entity	3640
generating the sewage sludge or the sewage sludge facility	3641
treating the sewage sludge, shall pay the annual sludge fee for	3642
the tons of sewage sludge that are transferred. However, the	3643
entity or facility generating or treating the sewage sludge	3644
shall pay the one-hundred-dollar minimum fee required under	3645
division (Y)(2)(a) of this section.	3646
(b) In the case of an entity that generates sewage sludge	3647
and transfers the sewage sludge to a landfill for disposal or to	3648
a sewage sludge facility for land reclamation or surface	3649
disposal, the entity generating the sewage sludge, and not the	3650
landfill or sewage sludge facility, shall pay the annual sludge	3651
fee for the tons of sewage sludge that are transferred.	3652
(5) Not later than the first day of April of the calendar	3653
year following March 17, 2000, and each first day of April	3654
thereafter, the director shall issue invoices to persons who are	3655

required to pay the annual sludge fee. The invoice shall	3656
identify the nature and amount of the annual sludge fee assessed	3657
and state the first day of May as the deadline for receipt by	3658
the director of objections regarding the amount of the fee and	3659
the first day of July as the deadline for payment of the fee.	3660
Not later than the first day of May following receipt of	3661
an invoice, a person required to pay the annual sludge fee may	3662
submit objections to the director concerning the accuracy of	3663
information regarding the number of dry tons of sewage sludge	3664
used to calculate the amount of the annual sludge fee or	3665
regarding whether the sewage sludge qualifies for the	3666
exceptional quality sludge discount established in division (Y)	3667
(2)(b) of this section. The director may consider the objections	3668
and adjust the amount of the fee to ensure that it is accurate.	3669
If the director does not adjust the amount of the annual	3670
sludge fee in response to a person's objections, the person may	3671
appeal the director's determination in accordance with Chapter	3672
119. of the Revised Code.	3673
Not later than the first day of June, the director shall	3674
notify the objecting person regarding whether the director has	3675
found the objections to be valid and the reasons for the	3676
finding. If the director finds the objections to be valid and	3677
adjusts the amount of the annual sludge fee accordingly, the	3678

Not later than the first day of July, any person who is

required to do so shall pay the annual sludge fee. Any person

who is required to pay the fee, but who fails to do so on or

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before that date shall pay an additional amount that equals ten

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director shall issue with the notification a new invoice to the

person identifying the amount of the annual sludge fee assessed

and stating the first day of July as the deadline for payment.

per cent of the required annual sludge fee. 3686

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

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

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

increased to an amount exceeding the amount specified in	3716
division (Y)(7) of this section.	3717
Notwithstanding section 119.06 of the Revised Code, the	3718
director may issue an order under division (Y)(7) of this	3719
section without the necessity to hold an adjudicatory hearing in	3720
connection with the order. The issuance of an order under this	3721
division is not an act or action for purposes of section 3745.04	3722
of the Revised Code.	3723
(8) As used in division (Y) of this section:	3724
(a) "Sewage sludge facility" means an entity that performs	3725
treatment on or is responsible for the disposal of sewage	3726
sludge.	3727
(b) "Sewage sludge" means a solid, semi-solid, or liquid	3728
residue generated during the treatment of domestic sewage in a	3729
treatment works as defined in section 6111.01 of the Revised	3730
Code. "Sewage sludge" includes, but is not limited to, scum or	3731
solids removed in primary, secondary, or advanced wastewater	3732
treatment processes. "Sewage sludge" does not include ash	3733
generated during the firing of sewage sludge in a sewage sludge	3734
incinerator, grit and screenings generated during preliminary	3735
treatment of domestic sewage in a treatment works, animal	3736
manure, residue generated during treatment of animal manure, or	3737
domestic septage.	3738
(c) "Exceptional quality sludge" means sewage sludge that	3739
meets all of the following qualifications:	3740
(i) Satisfies the class A pathogen standards in 40 C.F.R.	3741
503.32(a);	3742
(ii) Satisfies one of the vector attraction reduction	3743
requirements in 40 C.F.R. 503.33(b)(1) to (b)(8);	3744

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

tract of land. Areas of land are considered to be contiguous	3773
even if they are separated by a public road or highway.	3774
(k) "Annual sludge fee" means the fee assessed under	3775
division (Y)(1) of this section.	3776
(l) "Landfill" means a sanitary landfill facility, as	3777
defined in rules adopted under section 3734.02 of the Revised	3778
Code, that is licensed under section 3734.05 of the Revised	3779
Code.	3780
(m) "Preexisting land reclamation project" means a	3781
property-specific land reclamation project that has been in	3782
continuous operation for not less than five years pursuant to	3783
approval of the activity by the director and includes the	3784
implementation of a community outreach program concerning the	3785
activity.	3786
Sec. 5709.12. (A) As used in this section, "independent	3787
Sec. 5709.12. (A) As used in this section, "independent living facilities" means any residential housing facilities and	3787 3788
-	
living facilities" means any residential housing facilities and	3788
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care	3788 3789
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of	3788 3789 3790
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code.	3788 3789 3790 3791
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a	3788 3789 3790 3791 3792
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively	3788 3789 3790 3791 3792 3793
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the	3788 3789 3790 3791 3792 3793 3794
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be	3788 3789 3790 3791 3792 3793 3794 3795
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be exempt from taxation. Real and tangible personal property	3788 3789 3790 3791 3792 3793 3794 3795 3796
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be exempt from taxation. Real and tangible personal property belonging to institutions that is used exclusively for	3788 3789 3790 3791 3792 3793 3794 3795 3796 3797
living facilities" means any residential housing facilities and related property that are not a nursing home, residential care facility, or residential facility as defined in division (A) of section 5701.13 of the Revised Code. (B) Lands, houses, and other buildings belonging to a county, township, or municipal corporation and used exclusively for the accommodation or support of the poor, or leased to the state or any political subdivision for public purposes shall be exempt from taxation. Real and tangible personal property belonging to institutions that is used exclusively for charitable purposes shall be exempt from taxation, including	3788 3789 3790 3791 3792 3793 3794 3795 3796 3797 3798

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

- (C) (1) If a home for the aged described in division (B) (1) 3812 of section 5701.13 of the Revised Code is operated in 3813 conjunction with or at the same site as independent living 3814 facilities, the exemption granted in division (B) of this 3815 section shall include kitchen, dining room, clinic, entry ways, 3816 maintenance and storage areas, and land necessary for access 3817 commonly used by both residents of the home for the aged and 3818 residents of the independent living facilities. Other facilities 3819 commonly used by both residents of the home for the aged and 3820 residents of independent living units shall be exempt from 3821 taxation only if the other facilities are used primarily by the 3822 residents of the home for the aged. Vacant land currently unused 3823 by the home, and independent living facilities and the lands 3824 connected with them are not exempt from taxation. Except as 3825 provided in division (A)(1) of section 5709.121 of the Revised 3826 Code, property of a home leased for nonresidential purposes is 3827 not exempt from taxation. 3828
- (2) Independent living facilities are exempt from taxation 3829 if they are operated in conjunction with or at the same site as 3830 a home for the aged described in division (B)(2) of section 3831 5701.13 of the Revised Code; operated by a corporation, 3832

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

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

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

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

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

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

The charge constitutes a lien of the state upon such

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

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

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

remitted by the count	y auditor for ea	n day of the year that	925
title is held by the	organization.	39	926

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

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

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

means a family whose income does not exceed two hundred per cent

of the official federal poverty guidelines as revised annually

in accordance with section 673(2) of the "Omnibus Budget

Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as

amended, for a family size equal to the size of the family whose

income is being determined.

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- (2) Real property constituting a retail store, including 3961 the land on which the retail store is located, that is owned and 3962 operated by an organization described in division (E)(1) of this 3963 section shall be exempt from taxation if the retail store sells 3964 primarily donated items suitable for residential housing 3965 purposes and if the proceeds of such sales are used solely for 3966 the purposes of the organization. 3967
- (F) (1) Real property that is acquired and held by a county 3968 land reutilization corporation organized under Chapter 1724. of 3969 the Revised Code and that is not otherwise exempt from taxation 3970 under Chapter 5722. of the Revised Code shall be deemed real 3971 property used for a public purpose and shall be exempt from 3972 taxation until sold or transferred by the corporation. 3973 Notwithstanding section 5715.27 of the Revised Code, a county 3974 land reutilization corporation is not required to apply to any 3975 county or state agency in order to qualify for the exemption. 3976
- (2) Real property that is acquired and held by an electing 3977 subdivision other than a county land reutilization corporation 3978 on or after April 9, 2009, for the public purpose of 3979 implementing an effective land reutilization program or for a 3980 related public purpose, and that is not otherwise exempt from 3981 taxation under Chapter 5722. of the Revised Code, shall be 3982 exempt from taxation until sold or transferred by the electing 3983 subdivision. Notwithstanding section 5715.27 of the Revised 3984

Code, an electing subdivision is not required to apply to any	3985
county or state agency in order to qualify for an exemption with	3986
respect to property acquired or held for such purposes on or	3987
after such date, regardless of how the electing subdivision	3988
acquires the property, if the instrument transferring title to	3989
the electing subdivision states that the property is being	3990
acquired by the electing subdivision as part of its land	3991
reutilization program.	3992
As used in this section, "electing subdivision" and "land	3993
reutilization program" have the same meanings as in section	3994
5722.01 of the Revised Code, and "county land reutilization	3995
corporation" means a county land reutilization corporation	3996
organized under Chapter 1724. of the Revised Code and any	3997
subsidiary wholly owned by such a county land reutilization	3998
corporation that is identified as "a wholly owned subsidiary of	3999
a county land reutilization corporation" in the deed of	4000
conveyance transferring title to the subsidiary.	4001
In lieu of the application for exemption otherwise	4002
required to be filed as required under section 5715.27 of the	4003
Revised Code, a county land reutilization corporation holding	4004
the property shall, upon the request of any county or state	4005
agency, submit its articles of incorporation substantiating its	4006
status as a county land reutilization corporation.	4007
(3) An exemption authorized under division (F)(1) or (2)	4008
of this section shall commence on the day the title to the	4009
property is transferred to the county land reutilization	4010
corporation or electing subdivision and shall continue while	4011
title is held by the corporation or subdivision. The exemption	4012

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shall end on the last day of the tax year in which the

instrument transferring title from the corporation or

subdivision to an owner whose use of the property does not	4015
qualify for an exemption pursuant to this section or any other	4016
section of the Revised Code is recorded. If the title to the	4017
property is transferred to the corporation and from the	4018
corporation, or to the subdivision and from the subdivision, in	4019
the same tax year, the exemption shall continue to the end of	4020
that tax year. The amount of taxes that are a lien but not yet	4021
determined, assessed, and levied for the tax year in which title	4022
is transferred to the corporation or subdivision shall be	4023
remitted by the county auditor.	4024
(G) Real property that is owned by an organization	4025
described under section 501(c)(3) of the Internal Revenue Code	4026
and exempt from federal income taxation under section 501(a) of	4027
the Internal Revenue Code and that is used by that organization	4028
exclusively for receiving, processing, or distributing human	4029
blood, tissues, eyes, or organs or for research and development	4030
thereof shall be exempt from taxation.	4031
(H) Real property that is owned by an organization	4032
described under section 501(c)(3) of the Internal Revenue Code	4033
and exempt from federal income taxation under section 501(a) of	4034
the Internal Revenue Code and that received a loan from the	4035
federal small business administration as a participating	4036
intermediary in the federal microloan program under 15 U.S.C.	4037
636(m) shall be exempt from taxation if the property is used by	4038
that organization primarily for small business lending, economic	4039
development, job training, entrepreneur education, or associated	4040
administrative purposes as such a participating intermediary.	4041
Sec. 5721.01. (A) As used in this chapter:	4042
(1) "Delinquent lands" means all lands, including lands	4043

that are unimproved by any dwelling, upon which delinquent

taxes, as defined in section 323.01 of the Revised Code, remain	4045
unpaid at the time a settlement is made between the county	4046
treasurer and auditor pursuant to division (C) of section 321.24	4047
of the Revised Code.	4048
(2) "Delinquent vacant lands" means all lands that have	4049
been delinquent lands for at least one year and that are	4050
unimproved by any dwelling.	4051
(3)—"County land reutilization corporation" means a county	4052
land reutilization corporation organized under Chapter 1724. of	4053
the Revised Code.	4054
(B) As used in sections 5719.04, 5721.03, and 5721.31 of	4055
the Revised Code and in any other sections of the Revised Code	4056
to which those sections are applicable, a "newspaper" or	4057
"newspaper of general circulation" has the same meaning as in	4058
section 7.12 of the Revised Code.	4059
Sec. 5721.02. The office of the county treasurer shall be	4060
kept open to receive the payment of delinquent real property	4061
taxes, from the date of the delivery of the delinquent land	4062
duplicate provided for in section 5721.011 of the Revised Code,	4063
until the final publication of the delinquent tax list and the	4064
delinquent vacant land tax list—as provided in section 5721.03	4065
of the Revised Code, in order that the name of any taxpayer	4066
appearing on either the list, who prior to seven days before the	4067
first publication of that list pays the delinquent taxes in	4068
full, may be stricken from that list and in order that the name	4069
of each person appearing on either list, who prior to seven	4070
days before the publication of that list enters into a	4071
delinquent tax contract under section 323.31 of the Revised Code	4072
to pay the delinquent taxes in installments, may be stricken	4073
from that list or an asterisk may be entered in the margin next	4074

to the person's name. If payment in full is made subsequent to	4075
the first publication and prior to seven days before the second	4076
publication of either the list, the name of the taxpayer shall	4077
be eliminated from the second publication.	4078
Sec. 5721.03. (A) At the time of making the delinquent	4079
land list, as provided in section 5721.011 of the Revised Code,	4080
the county auditor shall compile a delinquent tax list	4081
consisting of all lands on the delinquent land list on which	4082
taxes have become delinquent at the close of the collection	4083
period immediately preceding the making of the delinquent land	4084
list. The auditor shall also compile a delinquent vacant land	4085
tax list of all delinquent vacant lands prior to the institution	4086
of any foreclosure and forfeiture actions against delinquent	4087
vacant lands under section 5721.14 of the Revised Code or any	4088
foreclosure actions against delinquent vacant lands under-	4089
section 5721.18 of the Revised Code .	4090
The delinquent tax list, and the delinquent vacant land	4091
tax list if one is compiled, shall contain all of the	4092
information included on the delinquent land list, except that,	4093
if the auditor's records show that the name of the person in	4094
whose name the property currently is listed is not the name that	4095
appears on the delinquent land list, the name used in the	4096
delinquent tax list or the delinquent vacant land tax list shall	4097
be the name of the person the auditor's records show as the	4098
person in whose name the property currently is listed.	4099
Lands that have been included in a previously published	4100
delinquent tax list shall not be included in the delinquent tax	4101
list so long as taxes have remained delinquent on such lands for	4102
the entire intervening time.	4103

In either any delinquent tax list, there may be included

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

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

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

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

- (2) Publication of the list or lists may be made by a4155newspaper in installments, provided the complete publication ofeach list is made twice during the sixty-day period.4157
- (3) There shall be attached to the delinquent tax list a 4158 notice that the delinquent lands will be certified for 4159 foreclosure by the auditor unless the taxes, assessments, 4160 interest, and penalties due and owing on them are paid. There-4161 shall be attached to the delinquent vacant land tax list, if it 4162 4163 is to be published, a notice that delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by 4164 4165 the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid within twenty eight 4166

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ua y s	arter	the	IIIIaI	publication	OI	the	notice.

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

- (5) Nothing in this section prohibits a foreclosure action 4172 from being brought against a parcel of land under section 4173 323.25, sections 323.65 to 323.79, or section 5721.18 of the 4174 Revised Code before the delinquent tax list or delinquent vacant 4175 land tax list that includes the parcel is published pursuant to 4176 division (B)(1) of this section if the list is not published 4177 within the time prescribed by that division. 4178
- (C) For the purposes of section 5721.18 of the Revised 4179

 Code, land is first certified delinquent on the date of the 4180

 certification of the delinquent land list containing that land. 4181

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

The aggregate amount paid for publication may be	4197
apportioned by the county auditor among the taxing districts in	4198
which the lands on each list are located in proportion to the	4199
amount of delinquent taxes so advertised in such subdivision, or	4200
the county auditor may charge the property owner of land on a	4201
list a flat fee established under section 319.54 of the Revised	4202
Code for the cost of publishing the list and, if the fee is not	4203
paid, may place the fee upon the tax duplicate as a lien on the	4204
land, to be collected as other taxes. Thereafter, the auditor,	4205
in making the auditor's semiannual apportionment of funds, shall	4206
retain at each semiannual apportionment one half the amount	4207
apportioned to each such taxing district. The amounts retained	4208
shall be credited to the general fund of the county until the	4209
aggregate of all amounts paid in the first instance out of the	4210
treasury have been fully reimbursed.	4211
Sec. 5721.06. $\frac{(A)}{(A)}\frac{(A)}{(A)}$ The form of the notice required	4212
Sec. 5721.06. $\frac{(A)}{(A)}$ The form of the notice required to be attached to the published delinquent tax list by division	4212 4213
-	
to be attached to the published delinquent tax list by division	4213
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in	4213 4214
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows:	4213 4214 4215
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE	4213 4214 4215 4216
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by	4213 4214 4215 4216 4217
to be attached to the published delinquent tax list by division (B) (3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by the county treasurer of county, with the	4213 4214 4215 4216 4217 4218
to be attached to the published delinquent tax list by division (B) (3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by the county treasurer of county, with the taxes, assessments, interest, and penalties, charged against	4213 4214 4215 4216 4217 4218 4219
to be attached to the published delinquent tax list by division (B) (3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by the county treasurer of county, with the taxes, assessments, interest, and penalties, charged against them agreeably to law, are contained and described in the	4213 4214 4215 4216 4217 4218 4219 4220
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by the county treasurer of county, with the taxes, assessments, interest, and penalties, charged against them agreeably to law, are contained and described in the following list: (Here insert the list with the names of the	4213 4214 4215 4216 4217 4218 4219 4220 4221
to be attached to the published delinquent tax list by division (B)(3) of section 5721.03 of the Revised Code shall be in substance as follows: "DELINQUENT LAND TAX NOTICE The lands, lots, and parts of lots returned delinquent by the county treasurer of county, with the taxes, assessments, interest, and penalties, charged against them agreeably to law, are contained and described in the following list: (Here insert the list with the names of the owners of such respective tracts of land or town lots as	4213 4214 4215 4216 4217 4218 4219 4220 4221 4222

the owner's name may be stricken from the list or designated by

an asterisk shown in the margin next to the owner's name.)	4227
Notice is hereby given that the whole of such several	4228
lands, lots, or parts of lots will be certified for foreclosure	4229
by the county auditor pursuant to law unless the whole of the	4230
delinquent taxes, assessments, interest, and penalties are paid	4231
within one year or unless a tax certificate with respect to the	4232
parcel is sold under section 5721.32 or 5721.33 of the Revised	4233
Code. The names of persons who have entered into a written	4234
delinquent tax contract with the county treasurer to discharge	4235
the delinquency are designated by an asterisk or have been	4236
stricken from the list."	4237
$\frac{(2)}{(B)}$ If the county treasurer has certified to the	4238
county auditor that the treasurer intends to offer for sale or	4239
assign a tax certificate with respect to one or more parcels of	4240
delinquent land under section 5721.32 or 5721.33 of the Revised	4241
Code, the form of the notice shall include the following	4242
statement, appended after the second paragraph of the notice	4243
prescribed by division $\frac{A}{A}$ of this section:	4244
"Notice also is hereby given that a tax certificate may be	4245
offered for sale or assigned under section 5721.32 or 5721.33 of	4246
the Revised Code with respect to those parcels shown on this	4247
list. If a tax certificate on a parcel is purchased, the	4248
purchaser of the tax certificate acquires the state's or its	4249
taxing district's first lien against the property, and an	4250
additional interest charge of up to eighteen per cent per annum	4251
shall be assessed against the parcel. In addition, failure by	4252
the owner of the parcel to redeem the tax certificate may result	4253
in foreclosure proceedings against the parcel. No tax	4254
certificate shall be offered for sale if the owner of the parcel	4255
has either discharged the lien by paying to the county treasurer	4256

in cash the amount of delinquent taxes, assessments, penalties,	4257
interest, and charges charged against the property, or has	4258
entered into a valid delinquent tax contract pursuant to section	4259
323.31 of the Revised Code to pay those amounts in	4260
installments."	4261
(B) The form of the notice required to be attached to the	4262
published delinquent vacant land tax list by division (B)(3) of	4263
section 5721.03 of the Revised Code shall be in substance as	4264
follows:	4265
"DELINQUENT VACANT LAND TAX NOTICE	4266
The delinquent vacant lands, returned delinquent by the	4267
county treasurer of county, with the taxes,	4268
assessments, interest, and penalties charged against them-	4269
according to law, and remaining delinquent for one year, are	4270
contained and described in the following list: (here insert the	4271
list with the names of the owners of the respective tracts of	4272
land as designated on the delinquent vacant land tax list. If,	4273
prior to seven days before the publication of the list, a-	4274
delinquent tax contract has been entered into under section	4275
323.31 of the Revised Code, the owner's name may be stricken	4276
from the list or designated by an asterisk shown in the margin-	4277
<pre>next to the owner's name.)</pre>	4278
Notice is hereby given that these delinquent vacant lands	4279
will be certified for foreclosure or foreclosure and forfeiture	4280
by the county auditor pursuant to law unless the whole of the	4281
delinquent taxes, assessments, interest, and penalties are paid	4282
within twenty-eight days after the final publication of this-	4283
notice. The names of persons who have entered into a written	4284
delinquent tax contract with the county treasurer to discharge	4285
the delinquency are designated by an asterisk or have been	4286

stricken from the list."

Sec. 5721.13. (A)—One year after certification of a 4288 delinquent land list, the county auditor shall make in duplicate 4289 a certificate, to be known as a delinquent land tax certificate, 4290 of each delinquent tract of land, city or town lot, or part of 4291 city or town lot contained in the delinquent land list, upon 4292 which the taxes, assessments, charges, interest, and penalties 4293 have not been paid, describing each tract of land or city or 4294 town lot in the same manner as it is described on the delinquent 4295 4296 tax list and the amount of the taxes, assessments, charges, interest, and penalties due and unpaid, and stating that the 4297 amount has been certified to the county prosecuting attorney as 4298 delinquent. The certificate shall be signed by the auditor or 4299 his the auditor's deputy, and the original certificate shall be 4300 filed with the prosecuting attorney. 4301

(B) (1) Twenty-eight days after the final publication of 4302 the delinquent vacant land tax list pursuant to section 5721.03 4303 of the Revised Code if such list was published, the county-4304 auditor shall make in duplicate a certificate, to be known as-4305 the delinquent vacant land tax certificate, for each tract of 4306 land contained in the delinquent vacant land tax list upon which-4307 the taxes, assessments, charges, interest, and penalties have 4308 not been paid. The certificate shall describe each tract of land 4309 in the same manner as it is described in the list and the amount 4310 of taxes, assessments, charges, interest, and penalties due and 4311 unpaid. The certificate also shall state that the tract of land 4312 identified in it has been certified to the county prosecuting 4313 attorney for foreclosure as provided in section 323.25 or 4314 5721.18 of the Revised Code, or for foreclosure and forfeiture 4315 as provided in section 5721.14 of the Revised Code. The 4316 4317 certificate shall be signed by the auditor or his deputy, and

the original certificate shall be filed with the prosecuting	4318
attorney.	4319
(2) The auditor shall determine the fair market value of	4320
each tract of land for which he prepares a certificate under	4321
division (B) (1) of this section and shall compare that value to	4322
the total amount of the delinquent taxes, assessments, charges,	4323
interest, and penalties levied against that tract of land. If	4324
the auditor determines that the delinquent taxes, assessments,	4325
charges, interest, and penalties levied against the tract of	4326
land exceed its fair market value, he shall include a statement	4327
of that fact and the fair market value of the tract of land in-	4328
the delinquent vacant land tax certificate.	4329
(C) In lieu of making a separate delinquent land tax	4330
certificate or delinquent vacant land tax certificate for each	4331
delinquent tract, lot, or part of lot contained in the	4332
delinquent land list and for each tract of delinquent vacant	4333
land contained in the delinquent vacant land tax list, the	4334
county auditor may compile in duplicate a master list of	4335
delinquent tracts and a master list of delinquent vacant tracts,	4336
each of which contains the same information with respect to each	4337
such tract, lot, or part of lot that is required on a delinquent	4338
land tax certificate or a delinquent vacant land tax-	4339
certificate. The auditor shall sign each master list and file	4340
each original list with the county prosecuting attorney.	4341
Sec. 5721.17. (A) Upon the delivery by the county auditor	4342
of a delinquent land tax certificate for, -a delinquent vacant-	4343
land tax certificate for, or a master list of $\frac{\text{delinquent vacant}}{\text{delinquent vacant}}$	4344
tracts or delinquent tracts that includes, any property on which	4345
is located a building subject to a receivership under section	4346
3767.41 of the Revised Code, the prosecuting attorney may	4347

institute a foreclosure proceeding under section 5721.18 of the	4348
Revised Code-or a foreclosure and forfeiture proceeding under-	4349
section 5721.14 of the Revised Code. The proceeds resulting from	4350
the sale of that property pursuant to a foreclosure or	4351
forfeiture sale shall be distributed in the order set forth in	4352
division (B) $\frac{(1)}{(2)}$ of this section.	4353
(B) $\frac{(1)}{(1)}$ In rendering its judgment in a foreclosure	4354
proceeding under section 5721.18 of the Revised Code that	4355
relates to property as described in division (A) of this section	4356
and in ordering the distribution of the proceeds of the	4357
resulting foreclosure sale, a court shall comply with sections	4358
5721.18 and 5721.19 of the Revised Code, except that the court	4359
shall order that the proceeds of the sale shall be distributed	4360
in the following order of priority:	4361
$\frac{(a)}{(1)}$ First, in satisfaction of any notes issued by the	4362
receiver pursuant to division (F) of section 3767.41 of the	4363
Revised Code, in their order of priority;	4364
(b) (2) Second, any unreimbursed expenses and other	4365
amounts paid in accordance with division (F) of section 3767.41	4366
of the Revised Code by the receiver, and the fees of the	4367
receiver approved pursuant to division (H)(1) of that section;	4368
$\frac{(e)}{(3)}$ Third, any remaining proceeds in the order set	4369
forth in division (D) of section 5721.19 of the Revised Code.	4370
(2) In rendering its judgment in a foreclosure and	4371
forfeiture proceeding under section 5721.14 of the Revised Code	4372
that relates to property as described in division (A) of this	4373
section and in ordering the distribution of the proceeds of the-	4374
resulting forfeiture sale, a court shall comply with sections	4375
5721 14 and 5721 16 and Chapter 5723 of the Revised Code.	4376

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except that the court shall order that the proceeds of the sale	4377
shall be distributed in the following order of priority:	4378
(a) First, in satisfaction of any notes issued by the	4379
receiver pursuant to division (F) of section 3767.41 of the-	4380
Revised Code, in their order of priority;	4381
(b) Second, any unreimbursed expenses and other amounts	4382
paid in accordance with division (F) of section 3767.41 of the	4383
Revised Code by the receiver, and the fees of the receiver-	4384
approved pursuant to division (H) (1) of that section;	4385
(c) Third, any remaining proceeds in the order set forth	4386
in division (A) of section 5723.18 of the Revised Code.	4387
(C) If, after the distribution of available proceeds	4388
pursuant to division (B)(1) or (2) of this section, the proceeds	4389
from the foreclosure or forfeiture sale are insufficient to pay-	4390
in full the notes, unreimbursed expenses and other amounts, and	4391
fees described in divisions (B)(1)(a) and (b) or (B)(2)(a) and	4392
(b) of this section, and the amounts due under division (D) of	4393
section 5721.19 or division (A) of section 5723.18 of the	4394
Revised Code, the court shall enter a deficiency judgment for	4395
the unpaid amount pursuant to section 5721.192 of the Revised	4396
Code.	4397
(D) When property as described in division (A) of this	4398
section is the subject of a foreclosure proceeding under section	4399
5721.18 of the Revised Code or a foreclosure and forfeiture	4400
proceeding under section 5721.14 of the Revised Code, the notice	4401
of foreclosure set forth in division (B) of section 5721.181 of	4402
the Revised Code and the notice set forth in division (C) of	4403
that section, the notice of foreclosure and forfeiture set forth	4404
in division (B) of section 5721.15 of the Revised Code and the	4405

4436

advertisements for sale set forth in sections 5721.191 and	4407
5723.10 of the Revised Code shall be modified to reflect the	4408
provisions of <u>divisions</u> <u>division</u> (B) and (C) of this section.	4409
Sec. 5721.18. The county prosecuting attorney, upon the	4410
delivery to the prosecuting attorney by the county auditor of a	4411
delinquent land or delinquent vacant land tax certificate, or of	4412
a master list of delinquent or delinquent vacant tracts, shall	4413
institute a foreclosure proceeding under this section in the	4414
name of the county treasurer to foreclose the lien of the state,	4415
in any court with jurisdiction or in the county board of	4416
revision with jurisdiction pursuant to section 323.66 of the	4417
Revised Code, unless the taxes, assessments, charges, penalties,	4418
and interest are paid prior to the time a complaint is filed, or	4419
unless a foreclosure or foreclosure and forfeiture action has	4420
been or will be instituted under section 323.25 $_{7}$ or sections	4421
323.65 to 323.79 $_{7}$ or section 5721.14 of the Revised Code. If the	4422
delinquent land or delinquent vacant land tax certificate or the	4423
master list of delinquent or delinquent vacant tracts lists	4424
minerals or rights to minerals listed pursuant to sections	4425
5713.04, 5713.05, and 5713.06 of the Revised Code, the county	4426
prosecuting attorney may institute a foreclosure proceeding in	4427
the name of the county treasurer, in any court with	4428
jurisdiction, to foreclose the lien of the state against such	4429
minerals or rights to minerals, unless the taxes, assessments,	4430
charges, penalties, and interest are paid prior to the time the	4431
complaint is filed, or unless a foreclosure or foreclosure and	4432
forfeiture action has been or will be instituted under section-	4433
323.25, sections 323.65 to 323.79, or section 5721.14 of the	4434
Revised Code.	4435

Nothing in this section or section 5721.03 of the Revised

notice set forth in division (C) of that section, and the

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

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

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

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

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

In the foreclosure proceeding, the treasurer may join in

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

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

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

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

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

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

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

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

- (b) (i) A receiver appointed pursuant to divisions (C) (2) 4604 and (3) of section 3767.41 of the Revised Code may file an 4605 answer pursuant to division (B) (2) (a) of this section, but is 4606 not required to do so as a condition of receiving proceeds in a 4607 distribution under division (B) (1) of section 5721.17 of the 4608 Revised Code.
- (ii) When a receivership under section 3767.41 of the 4610 Revised Code is associated with a parcel, the notice of 4611 foreclosure set forth in division (B) of section 5721.181 of the 4612 Revised Code and the notice set forth in division (C) of that 4613 section shall be modified to reflect the provisions of division 4614 (B) (2) (b) (i) of this section.
- (3) At the trial of an action in rem under this division,

 the certificate or master list filed by the auditor with the

 prosecuting attorney shall be prima-facie evidence of the amount

 and validity of the taxes, assessments, charges, penalties, and

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interest appearing due and unpaid on the parcel to which the	4620
certificate or master list relates and their nonpayment. If an	4621
answer is properly filed, the court may, in its discretion, and	4622
shall, at the request of the person filing the answer, grant a	4623
severance of the proceedings as to any parcel described in such	4624
answer for purposes of trial or appeal.	4625
(C) In addition to the actions in rem authorized under	4626
division (B) of this section—and section 5721.14 of the Revised—	4627
Code, an action in rem may be commenced under this division. An	4628
action commenced under this division shall conform to all of the	4629
requirements of division (B) of this section except as follows:	4630
(1) The prosecuting attorney shall not cause a title	4631
search to be conducted for the purpose of identifying any	4632
lienholders or other persons with interests in the property	4633
subject to foreclosure, except that the prosecuting attorney	4634
shall cause a title search to be conducted to identify any	4635
receiver's lien.	4636
(2) The names and addresses of lienholders and persons	4637
with an interest in the parcel shall not be contained in the	4638
complaint, and notice shall not be mailed to lienholders and	4639
persons with an interest as provided in division (B)(1) of this	4640
section, except that the name and address of a receiver under	4641
section 3767.41 of the Revised Code shall be contained in the	4642
complaint and notice shall be mailed to the receiver.	4643
(3) With respect to the forms applicable to actions	4644

(a) The notice of foreclosure prescribed by division (B) 4647 of section 5721.181 of the Revised Code shall be revised to 4648

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commenced under division (B) of this section and contained in

section 5721.181 of the Revised Code:

exclude any reference to the inclusion of the name and address	4649
of each lienholder and other person with an interest in the	4650
parcel identified in a statutorily required title search	4651
relating to the parcel, and to exclude any such names and	4652
addresses from the published notice, except that the revised	4653
notice shall refer to the inclusion of the name and address of a	4654
receiver under section 3767.41 of the Revised Code and the	4655
published notice shall include the receiver's name and address.	4656
The notice of foreclosure also shall include the following in	4657
boldface type:	4658
"If pursuant to the action the parcel is sold, the sale	4659
shall not affect or extinguish any lien or encumbrance with	4660
respect to the parcel other than a receiver's lien and other	4661
than the lien for land taxes, assessments, charges, interest,	4662
and penalties for which the lien is foreclosed and in	4663
satisfaction of which the property is sold. All other liens and	4664
encumbrances with respect to the parcel shall survive the sale."	4665
(b) The notice to the owner, lienholders, and other	4666
persons with an interest in a parcel shall be a notice only to	4667
the owner and to any receiver under section 3767.41 of the	4668
Revised Code, and the last two sentences of the notice shall be	4669
omitted.	4670
(4) As used in this division, a "receiver's lien" means	4671
the lien of a receiver appointed pursuant to divisions (C)(2)	4672
and (3) of section 3767.41 of the Revised Code that is acquired	4673
pursuant to division (H)(2)(b) of that section for any	4674
unreimbursed expenses and other amounts paid in accordance with	4675
division (F) of that section by the receiver and for the fees of	4676
the receiver approved pursuant to division (H)(1) of that	4677
-11 1	

section.

(D) The conveyance by the owner of any parcel against	4679
which a complaint has been filed pursuant to this section at any	4680
time after the date of publication of the parcel on the	4681
delinquent tax list but before the date of a judgment of	4682
foreclosure pursuant to section 5721.19 of the Revised Code	4683
shall not nullify the right of the county to proceed with the	4684
foreclosure.	4685
Sec. 5721.182. (A) As used in this section:	4686
(1) "Electronic publication" or "electronically publish"	4687
means the public advertisement of a legal notice in hypertext	4688
markup language format (html), portable document format (pdf),	4689
or an equivalent or successor language format or image format,	4690
on an official internet web site of a government agency.	4691
(2) "Government agency" or "agency" means any county clerk	4692
of courts, county treasurer, county auditor, county prosecutor,	4693
county sheriff, the government of a county through its board of	4694
county commissioners or county executive, or a county land	4695
reutilization corporation organized under Chapter 1724. of the	4696
Revised Code.	4697
(3) "Legal notice" or "notice" means any notice required	4698
under Chapters 323., 5721., or 5723. of the Revised Code, or any	4699
court or other rule, including rule 4 of the Rules of Civil	4700
Procedure, that is given by way of an advertisement in a	4701
newspaper of general circulation.	4702
(4) "Notice web site" means an internet web site that is	4703
maintained by a government agency, or by a third party under a	4704
contract with the agency, that is contained within an official	4705
internet web site, and that contains links to the legal notices	4706
electronically published by the agency.	4707

(5) "Official internet web site" means the internet	4708
location designated by a government agency as its primary source	4709
of information about the agency on the internet.	4710
(B) (1) This section applies to tax foreclosure proceedings	4711
filed under sections 323.25, 323.65 to 323.79, and division (A)	4712
of section 5721.18 of the Revised Code and other legal notices	4713
prescribed in Chapters 5721. and 5723. of the Revised Code.	4714
Notwithstanding any provisions of law to the contrary, a	4715
government agency required to publish a legal notice in one or	4716
more newspapers for a purpose associated with the collection or	4717
enforcement of real or personal property taxes may satisfy that	4718
requirement by causing the required legal notice to be	4719
electronically published on a notice web site instead of	4720
publication in a newspaper. The type of notice that may be	4721
electronically published may include, but is not limited to, any	4722
of the following:	4723
(a) Tax delinquencies;	4724
(b) Tax foreclosure sheriff's sale;	4725
(c) Service of notice and summons;	4726
(d) Any process upon unknown defendants under rule 4 of	4727
the Rules of Civil Procedure or defendants who cannot be found	4728
whenever a government agency is required by law to publish a	4729
legal notice in one or more newspapers.	4730
(2) Any electronic notice provided pursuant to this	4731
section shall be accessible through a link to such electronic	4732
notice on the official internet web site of any of the following	4733
<pre>government agencies:</pre>	4734
(a) The county prosecutor;	4735

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

inaccessible or the legal notice is substantially deficient.	4762
Responses to any such communications shall be made by the	4763
government agency and such communications and responses shall	4764
remain archived and stored for at least three years.	4765
(E) Whenever an electronically published legal notice is	4766
inaccessible for twenty-five per cent or more of the publication	4767
time frame provided by law, the legal notice shall be	4768
electronically published for the entirety of that time frame	4769
beginning anew from the day on which the access to the notice is	4770
restored, and the action for which the legal notice is required	4771
shall be delayed accordingly.	4772
(F) A legal notice shall remain available on the notice	4773
web site at least until the last posting date required by law	4774
has expired or until the event described in a notice has taken	4775
place, whichever occurs later.	4776
(G) The government agency shall designate one or more	4777
officials to be responsible for electronic publications and	4778
shall post the name and contact information for that official or	4779
those officials on the notice web site.	4780
(H) Proof of publication of an electronically published	4781
legal notice for the purpose of complying with public notice	4782
requirements shall be satisfied and deemed conclusive upon the	4783
submission of an affidavit, certification, or other attestation	4784
by any person required to provide the same in the same manner as	4785
required had the electronic notice been published in a	4786
newspaper, or as otherwise provided in rule 4 of the Rules of	4787
Civil Procedure.	4788
(I) When a government agency is authorized or directed by	4789
a statute or court of competent jurisdiction to make sales of	4790

real property, the agency, unless otherwise specifically	4791
directed or authorized by law, before making the sale, may give	4792
notice of the time and place of the sale by electronic notice as	4793
prescribed in this section by publishing such notice on the	4794
agency's notice web site.	4795
(J) (1) Government agencies may agree amongst themselves	4796
which one or more shall serve as the government agency that will	4797
serve as the official internet web site and notice web site	4798
provider	4799
(2) When a government agency serves as the government	4800
agency for which other government agencies publish required	4801
legal notices, such agency may charge such other agencies a	4802
reasonable fee that may be taxed as costs in the tax foreclosure	4803
proceeding. In the case of posting notice of summons and	4804
complaint, or in the case of bulk postings, the government	4805
agencies shall mutually agree on an amount. Such amount shall	4806
not be less than two hundred dollars per notice, nor greater	4807
than one thousand dollars per notice.	4808
(K) Subject to division (F) of this section, a government	4809
agency desiring to terminate providing the electronic posting of	4810
legal notices under division (B) or (I) of this section may do	4811
so only upon publishing a sixty-day notice on its existing	4812
official internet web site, and publishing within such sixty-day	4813
time period, such notice of termination for three consecutive	4814
weeks in a paper of general circulation in the county. At the	4815
expiration of such sixty-day electronic notice, the government	4816
agency may terminate electronic posting of legal notices, or	4817
another government agency may provide such electronic posting as	4818
prescribed in this section.	4819
Sec. 5721.183. (A) In any foreclosure action instituted	4820

pursuant to section 323.25, 323.65 to 323.79, or 5721.18 of the	4821
Revised Code in which the property being foreclosed upon is	4822
determined to be nonproductive land as defined in section	4823
5722.01 of the Revised Code or abandoned land as defined in	4824
section 323.65 of the Revised Code, a county land reutilization	4825
corporation, county, municipality, or township may enter in and	4826
upon the property for the purpose of inspecting the property.	4827
The inspection shall be for the purposes of assessing the	4828
property for environmental, health, or safety purposes, or for	4829
the presence of nuisance conditions under section 505.86,	4830
505.87, 715.26, 715.261, or 3767.05 of the Revised Code.	4831
(B)(1) Prior to entering the property pursuant to division	4832
(A) of this section, a county land reutilization corporation,	4833
county, municipality, or township shall file a notice with the	4834
court or board of revision in which the action is pending	4835
indicating it intends to inspect the property. Except for	4836
parties that are in default of answer, as may be determined	4837
under this chapter or who have failed to respond as required	4838
after service by publication, the county land reutilization	4839
corporation, county, municipality, or township shall include a	4840
certificate of service with such notice attesting that the	4841
notice has been served upon all non-defaulting parties to the	4842
	4843
action. Such entry into the property may be made by employees or	
designated agents of the county land reutilization corporation,	4844 4845
county, municipality, or township.	4043
(2) Upon the filing and service of such notice under	4846
division (B)(1) of this section, entry into or upon the property	4847
shall be permitted for a period of fourteen days after such	4848
notice and service is complete.	4849
(3) All inspections shall occur only on weekdays between	4850
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the hours of eight a.m. and five p.m.	4851
(C) At any time after the foreclosure complaint is filed,	4852
and for so long as the case remains pending, such entry into or	4853
upon the property described in this section shall not require a	4854
search warrant from any court. For purposes of this section, a	4855
tax foreclosure action shall be considered pending until the	4856
first to occur - either the dismissal of the action or the	4857
journalization of the adjudication of foreclosure.	4858
(D) Upon completion of an inspection authorized under this	4859
section, a county land reutilization corporation, county,	4860
municipality, or township shall secure the property at such	4861
locations as where access was procured, and shall do so in a	4862
manner substantially equal to or greater than how the property	4863
was secured at the time of entry.	4864
(E) An inspection by a county land reutilization	4865
corporation, county, municipality, or township in compliance	4866
with this section shall not constitute the exercise of dominion	4867
or control, or the right thereof by the corporation, county,	4868
municipality, or township.	4869
(F) (1) A county land reutilization corporation, county,	4870
municipality, or township that performs an inspection under this	4871
section shall be immune under Chapter 2744. of the Revised Code	4872
from liability in damages in a civil action for injury, death,	4873
or loss to person or property allegedly caused by any act or	4874
omission of the county land reutilization corporation, county,	4875
municipality, or township or an employee or agent of the county	4876
land reutilization, county, municipality, or township in	4877
connection with the inspection.	4878
(2) A county land reutilization corporation, county.	4879

municipality, or township or an employee or agent of the county	4880
land reutilization, county, municipality, or township that	4881
performs an inspection under this section shall not be liable	4882
for any cause of action under the Revised Code or common law for	4883
criminal or civil trespass, construction eviction, unlawful	4884
entry, or conversion in connection with the inspection.	4885
(G) The authorization to enter into or upon the property	4886
as prescribed in this section shall terminate upon any of the	4887
<pre>following:</pre>	4888
(1) The foreclosure action is dismissed.	4889
(2) One or more owners of title of record appear in the	4890
foreclosure action and show by clear and convincing evidence	4891
that the property is occupied.	4892
(3) Any date provided by the court or board of revision.	4893
(4) Upon journalization of an adjudication of foreclosure.	4894
Sec. 5721.19. (A) In its judgment of foreclosure rendered	4895
with respect to actions filed pursuant to section 5721.18 of the	4896
Revised Code, the court or the county board of revision with	4897
jurisdiction pursuant to section 323.66 of the Revised Code	4898
shall enter a finding with respect to each parcel of the amount	4899
of the taxes, assessments, charges, penalties, and interest, and	4900
the costs incurred in the foreclosure proceeding instituted	4901
against it, that are due and unpaid. The court or the county	4902
board of revision shall order such premises to be transferred	4903
pursuant to division (I) of this section or section 323.78 of	4904
the Revised Code or may order each parcel to be sold, without	4905
appraisal, for not less than either of the following:	4906
(1) The fair market value of the parcel, as determined by	4907
the county auditor, plus the costs incurred in the foreclosure	4908

<pre>proceeding;</pre>	4909
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(2) The total amount of the finding entered by the court 4910 or the county board of revision, including all taxes, 4911 assessments, charges, penalties, and interest payable subsequent 4912 to the delivery to the county prosecuting attorney of the 4913 delinquent land tax certificate or master list of delinquent 4914 tracts and prior to the transfer of the deed of the parcel to 4915 the purchaser following confirmation of sale, plus the costs 4916 incurred in the foreclosure proceeding. For purposes of 4917 determining such amount, the county treasurer may estimate the 4918 amount of taxes, assessments, interest, penalties, and costs 4919 that will be payable at the time the deed of the property is 4920 4921 transferred to the purchaser.

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

judgment of foreclosure or a member of the specified class of 4940	0
parties connected to that owner, and the affidavit shall become 4941	1
part of the court records of the proceeding. If the county 4942	2
auditor discovers within three years after the date of the sale 4943	3
that a parcel was sold to that owner or a member of the 4944	4
specified class of parties connected to that owner for a price 4945	5
less than the amount so described, and if the parcel is still 4946	6
owned by that owner or a member of the specified class of 4947	7
parties connected to that owner, the auditor within thirty days 4948	8
after such discovery shall add the difference between that 4949	9
amount and the sale price to the amount of taxes that then stand 4950	0
charged against the parcel and is payable at the next succeeding 4951	1
date for payment of real property taxes. As used in this 4952	2
paragraph, "immediate family" means a spouse who resides in the 4953	3
same household and children. 4954	4

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

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

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

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

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

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

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

(b) If reductions occur pursuant to division (C)(2)(a) of 5023 this section, and if at a subsequent time a parcel is sold at $\frac{1}{2}$ 5024 foreclosure sale or a forfeiture sale pursuant to Chapter 5723. 5025 of the Revised Code, then, notwithstanding other provisions of 5026 the Revised Code, except section 5721.17 of the Revised Code, 5027 governing the distribution of the proceeds of a foreclosure or 5028 forfeiture sale, the proceeds first shall be distributed to 5029 reimburse the taxing districts subjected to reductions in their 5030 otherwise distributable real property taxes. The distributions 5031

fund.

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shall be based on the same proportions used for purposes of 5032 division (C)(2)(a) of this section. 5033 (3) The court, in its discretion, may order any Any parcel 5034 5035 not sold pursuant to the original order of sale-to be advertisedand offered for sale at a subsequent foreclosure sale. For such-5036 5037 purpose, the court may direct the parcel to be appraised and fixa minimum price for which it may be sold shall be forfeited to 5038 the state pursuant to Chapter 5723. of the Revised Code. 5039 (D) Except as otherwise provided in division (B) $\frac{(1)}{(1)}$ of 5040 section 5721.17 of the Revised Code, upon the confirmation of a 5041 sale, the proceeds of the sale shall be applied as follows: 5042 (1) The costs incurred in any proceeding filed against the 5043 parcel pursuant to section 5721.18 of the Revised Code shall be 5044 paid first. 5045 (2) Following the payment required by division (D)(1) of 5046 this section, the part of the proceeds that is equal to five per 5047 cent of the taxes and assessments due shall be deposited in 5048 equal shares into each of the delinquent tax and assessment 5049 collection funds created pursuant to section 321.261 of the 5050 5051 Revised Code. If a county land reutilization corporation is operating in the county, the board of county commissioners, by 5052 resolution, may provide that an additional amount, not to exceed 5053 five per cent of such taxes and assessments, shall be credited 5054 to the county land reutilization corporation fund created by 5055 section 321.263 of the Revised Code to pay for the corporation's 5056 expenses. If such a resolution is in effect, the percentage of 5057 such taxes and assessments so provided shall be credited to that 5058

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

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

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

3767.41 of the Revised Code and any receiver's lien as defined	5092
in division (C)(4) of section 5721.18 of the Revised Code, the	5093
court, pursuant to section 5721.192 of the Revised Code, may	5094
enter a deficiency judgment against the owner of record of the	5095
parcel for the unpaid amount. If that owner of record is a	5096
corporation, the court may enter the deficiency judgment against	5097
the stockholder holding a majority of that corporation's stock.	5098
If after distribution of proceeds from the sale of the	5099
if after distribution of proceeds from the safe of the	3033
named under division (D) of this section the emount of named	E100

If after distribution of proceeds from the sale of the

parcel under division (D) of this section the amount of proceeds

to be applied to pay the taxes, assessments, charges, penalties,

interest, and costs is insufficient to pay them in full, and the

court does not enter a deficiency judgment against the owner of

record pursuant to this division, the taxes, assessments,

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charges, penalties, interest, and costs shall be deemed

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satisfied.

- (F)(1) Upon confirmation of a sale, a spouse of the party 5107 charged with the delinquent taxes or assessments shall thereby 5108 be barred of the right of dower in the property sold, though 5109 such spouse was not a party to the action. No statute of 5110 limitations shall apply to such action. When the land or lots 5111 stand charged on the tax duplicate as certified delinquent, it 5112 is not necessary to make the state a party to the foreclosure 5113 proceeding, but the state shall be deemed a party to such action 5114 through and be represented by the county treasurer. 5115
- (2) Except as otherwise provided in divisions (F) (3) and 5116
 (G) of this section, unless such land or lots were previously 5117
 redeemed pursuant to section 5721.25 of the Revised Code, upon 5118
 the filing of the entry of confirmation of any sale or the 5119
 expiration of the alternative redemption period as defined in 5120
 section 323.65 of the Revised Code, if applicable, the title to 5121

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

- (3) When proceedings for foreclosure are instituted under 5132 division (C) of section 5721.18 of the Revised Code, unless the 5133 land or lots were previously redeemed pursuant to section 5134 5721.25 of the Revised Code or before the expiration of the 5135 alternative redemption period, upon the filing of the entry of 5136 confirmation of sale or after the expiration of the alternative 5137 redemption period, as may apply to the case, the title to such 5138 land or lots shall be incontestable in the purchaser and shall 5139 be free of any receiver's lien as defined in division (C)(4) of 5140 section 5721.18 of the Revised Code and, except as otherwise 5141 provided in division (G) of this section, the liens for land 5142 taxes, assessments, charges, interest, and penalties for which 5143 the lien was foreclosed and in satisfaction of which the 5144 property was sold. All other liens and encumbrances with respect 5145 to the land or lots shall survive the sale. 5146
- (4) The title shall not be invalid because of any

 irregularity, informality, or omission of any proceedings under

 this chapter, or in any processes of taxation, if such

 irregularity, informality, or omission does not abrogate the

 provision for notice to holders of title, lien, or mortgage to,

 or other interests in, such foreclosed lands or lots, as

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prescribed in this chapter.

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

(H) If a parcel is sold or transferred under this section 5169 or sections 323.28 and 323.65 to 323.79 of the Revised Code, the 5170 officer who conducted the sale or made the transfer of the 5171 property shall collect the recording fee and any associated 5172 costs to cover the recording from the purchaser or transferee at 5173 5174 the time of the sale or transfer and, following confirmation of the sale or transfer, shall execute and record the deed 5175 conveying title to the parcel to the purchaser or transferee. 5176 For purposes of recording such deed, by placement of a bid or 5177 making a statement of interest by any party ultimately awarded 5178 the parcel, that purchaser or transferee thereby appoints the 5179 officer who makes the sale or is charged with executing and 5180 delivering the deed as agent for the purchaser or transferee for 5181 the sole purpose of accepting delivery of the deed. For such 5182 purposes, the confirmation of any such sale or order to transfer 5183 the parcel without appraisal or sale shall be deemed delivered 5184 upon the confirmation of such sale or transfer. 5185

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

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

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

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

(C) In determining whether to enter the deficiency	5246
judgment, the court shall consider all relevant factors,	5247
including, but not limited to, the following:	5248
(1) Whether the owner of record or, in the case of	5249
forfeited lands, the last owner of record, appears to have owned	5250
the parcel only for speculative purposes, and had the means to	5251
pay, but purposely did not pay, the taxes, assessments, charges,	5252
penalties, and interest due;	5253
(2) Whether the owner of record or, in the case of	5254
forfeited lands, the last owner of record purposely failed to	5255
pay the delinquent taxes, assessments, charges, penalties, and	5256
interest, <u>although he</u> <u>despite having</u> had the means to do so;	5257
(3) Whether there are other circumstances that would make	5258
it inequitable to enter the deficiency judgment.	5259
(D) At least thirty days from the date of any notification	5260
to the board of revision under division (B) of this section, and	5261
if the court proposes to enter a deficiency judgment, the clerk	5262
of the court shall notify the person against whom the judgment	5263
is proposed to be entered, by ordinary mail, of the proposed	5264
entry of the judgment and its amount. The notification shall	5265
state that the person against whom the judgment is proposed to	5266
be entered may file, within ten days from the date the notice is	5267
mailed, a motion with the court protesting the proposed entry of	5268
the judgment and requesting an opportunity to appear and show	5269
cause why the judgment should not be entered. The notification	5270
also shall state that, if such a motion is not filed within the	5271
ten-day period, the judgment shall be entered and shall be	5272
considered to be a final judgment. If the proposed judgment	5273
would be entered against the majority stockholder of a	5274

corporation, the notification shall be sent to him the majority

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

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

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

years, then the excess shall be forfeited to the delinquent tax	5307
and assessment collection fund created under section 323.261 of	5308
the Revised Code, or in counties that have established a county	5309
land reutilization corporation fund under section 323.263 of the	5310
Revised Code, to the county land reutilization corporation fund.	5311
Sec. 5721.25. All delinquent land upon which the taxes,	5312
assessments, penalties, interest, or charges have become	5313
delinquent may be redeemed before foreclosure proceedings have	5314
been instituted by tendering to the county treasurer an amount	5315
sufficient, as determined by the court, to pay the taxes,	5316
assessments, penalties, interest, and charges then due and	5317
unpaid, and the costs incurred in any proceeding instituted	5318
against such land under Chapter 323. or this chapter of the	5319
Revised Code.	5320
After a foreclosure proceeding has been instituted under	5321
Chapter 323. or this chapter of the Revised Code with respect to	5322
delinquent land, but before the filing of an entry of	5323
confirmation of sale pursuant to the proceeding or before the	5324
expiration of the alternative redemption period as may apply	5325
under section 323.78 of the Revised Code, any person entitled to	5326
redeem the land may do so by tendering to the county treasurer	5327
an amount sufficient, as determined by the court, to pay the	5328
taxes, assessments, penalties, interest, and charges then due	5329
and unpaid, and the costs incurred in any proceeding instituted	5330
against such land under Chapter 323. or this chapter of the	5331
Revised Code, and by demonstrating that the property is in	5332
compliance with all applicable zoning regulations, land use	5333
restrictions, and building, health, and safety codes.	5334
In addition, after a at any time prior to an adjudication	5335

of foreclosure proceeding has been instituted, but before the

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

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

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

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

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

when such taxes were levied for collection, such taxes, together	5399
with the penalties and interest charged on such taxes during	5400
such year, shall, upon collection, not be apportioned among the	5401
several taxing districts, but shall be retained by the county	5402
treasurer and applied in accordance with section 321.341 of the	5403
Revised Code.	5404
Sec. 5721.26. When joint tenants pursuant to a joint	5405
tenancy created prior to April 4, 1985, tenants with a right of	5406
survivorship, tenants in common, or coparceners have a property	5407
right in lands or town lots, or parts of lots described in any	5408
delinquent land tax certificate or delinquent vacant land tax	5409
certificate, and a person having such right in that property	5410
fails to join in the redemption of such delinquent land tax or	5411
for any cause cannot be joined in any such redemption, the	5412
county auditor may entertain the application of so many of such	5413
persons as join in the application, and may make a certificate	5414
releasing such portion of the land or lot as the person making	5415
such application is entitled to in severalty upon partition,	5416
upon payment of the amount due under such delinquent land tax	5417
certificate or delinquent vacant land tax certificate, as is	5418
covered by the applicant's portion of the land described in such	5419
certificate.	5420
Sec. 5721.30. As used in sections 5721.30 to 5721.43 of	5421
the Revised Code:	5422
(A) "Tax certificate," "certificate," or "duplicate	5423
certificate" means a document that may be issued as a physical	5424
certificate, in book-entry form, or through an electronic	5425
medium, at the discretion of the county treasurer. Such document	5426

shall contain the information required by section 5721.31 of the

Revised Code and shall be prepared, transferred, or redeemed in

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the manner prescribed by sections 5721.30 to 5721.43 of the	5429
Revised Code. As used in those sections, "tax certificate,"	5430
"certificate," and "duplicate certificate" do not refer to the	5431
delinquent land tax certificate or the delinquent vacant land	5432
tax certificate—issued under section 5721.13 of the Revised	5433
Code.	5434

- (B) "Certificate parcel" means the parcel of delinquent 5435 land that is the subject of and is described in a tax 5436 certificate.
- (C) "Certificate holder" means a person, including a 5438 county land reutilization corporation, that purchases or 5439 otherwise acquires a tax certificate under section 5721.32, 5440 5721.33, or 5721.42 of the Revised Code, or a person to whom a 5441 tax certificate has been transferred pursuant to section 5721.36 5442 of the Revised Code. 5443
- (D) "Certificate purchase price" means, with respect to 5444 the sale of tax certificates under sections 5721.32, 5721.33, 5445 and 5721.42 of the Revised Code, the amount equal to delinquent 5446 taxes charged against a certificate parcel at the time the tax 5447 certificate respecting that parcel is sold or transferred, not 5448 including any delinquent taxes the lien for which has been 5449 conveyed to a certificate holder through a prior sale of a tax 5450 certificate respecting that parcel. Payment of the certificate 5451 purchase price in a sale under section 5721.33 of the Revised 5452 Code may be made wholly in cash or partially in cash and 5453 partially by noncash consideration acceptable to the county 5454 treasurer from the purchaser, and, in the case of a county land 5455 reutilization corporation, with notes. In the event that any 5456 such noncash consideration is delivered to pay a portion of the 5457 certificate purchase price, such noncash consideration may be 5458

subordinate to the rights of the holders of other obligations	5459
whose proceeds paid the cash portion of the certificate purchase	5460
price.	5461
"Certificate purchase price" also includes the amount of	5462
the fee charged by the county treasurer to the purchaser of the	5463
certificate under division (H) of section 5721.32 of the Revised	5464
Code.	5465
(E)(1) With respect to a sale of tax certificates under	5466
section 5721.32 of the Revised Code, and except as provided in	5467
division (E)(2) of this section, "certificate redemption price"	5468
means the certificate purchase price plus the greater of the	5469
following:	5470
(a) Simple interest, at the certificate rate of interest,	5471
accruing during the certificate interest period on the	5472
certificate purchase price, calculated in accordance with	5473
section 5721.41 of the Revised Code;	5474
(b) Six per cent of the certificate purchase price.	5475
(2) If the certificate rate of interest equals zero, the	5476
certificate redemption price equals the certificate purchase	5477
price plus the fee charged by the county treasurer to the	5478
purchaser of the certificate under division (H) of section	5479
5721.32 of the Revised Code.	5480
(F) With respect to a sale or transfer of tax certificates	5481
under section 5721.33 of the Revised Code, "certificate	5482
redemption price" means the amount equal to the sum of the	5483
following:	5484
(1) The certificate purchase price;	5485
(2) Interest accrued on the certificate purchase price at	5486

the certificate rate of interest from the date on which a tax	5487
certificate is delivered through and including the day	5488
immediately preceding the day on which the certificate	5489
redemption price is paid;	5490
(3) The fee, if any, charged by the county treasurer to	5491
the purchaser of the certificate under division (J) of section	5492
5721.33 of the Revised Code;	5493
(4) Any other fees charged by any county office in	5494
connection with the recording of tax certificates.	5495
(G) "Certificate rate of interest" means the rate of	5496
simple interest per year bid by the winning bidder in an auction	5497
of a tax certificate held under section 5721.32 of the Revised	5498
Code, or the rate of simple interest per year not to exceed	5499
eighteen per cent per year fixed pursuant to section 5721.42 of	5500
the Revised Code or by the county treasurer with respect to any	5501
tax certificate sold or transferred pursuant to a negotiated	5502
sale under section 5721.33 of the Revised Code. The certificate	5503
rate of interest shall not be less than zero per cent per year.	5504
(H) "Cash" means United States currency, certified checks,	5505
money orders, bank drafts, electronic transfer of funds, or	5506
other forms of payment authorized by the county treasurer, and	5507
excludes any other form of payment not so authorized.	5508
(I) "The date on which a tax certificate is sold or	5509
transferred," "the date the certificate was sold or	5510
transferred," "the date the certificate is purchased," and any	5511
other phrase of similar content mean, with respect to a sale	5512
pursuant to an auction under section 5721.32 of the Revised	5513

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Code, the date designated by the county treasurer for the

submission of bids and, with respect to a negotiated sale or

transfer under section 5721.33 of the Revised Code, the date of	5516
	5517
delivery of the tax certificates to the purchasers thereof	
pursuant to a tax certificate sale/purchase agreement.	5518
(J) "Certificate interest period" means, with respect to a	5519
tax certificate sold under section 5721.32 or 5721.42 of the	5520
Revised Code and for the purpose of accruing interest under	5521
section 5721.41 of the Revised Code, the period beginning on the	5522
date on which the certificate is purchased and, with respect to	5523
a tax certificate sold or transferred under section 5721.33 of	5524
the Revised Code, the period beginning on the date of delivery	5525
of the tax certificate, and in either case ending on one of the	5526
following dates:	5527
(1) The date the certificate holder files a request for	5528
foreclosure or notice of intent to foreclose under division (A)	5529
of section 5721.37 of the Revised Code and submits the payment	5530
required under division (B) of that section;	5531
(2) The date the owner of record of the certificate	5532
parcel, or any other person entitled to redeem that parcel,	5533
redeems the certificate parcel under division (A) or (C) of	5534
section 5721.38 of the Revised Code or redeems the certificate	5535
under section 5721.381 of the Revised Code.	5536
(K) "Qualified trustee" means a trust company within the	5537
state or a bank having the power of a trust company within the	5538
state with a combined capital stock, surplus, and undivided	5539
profits of at least one hundred million dollars.	5540
(L) "Tax certificate sale/purchase agreement" means the	5541
purchase and sale agreement described in division (C) of section	5542
5721.33 of the Revised Code setting forth the certificate	5543
purchase price, plus any applicable premium or less any	5544

applicable discount, including, without limitation, the amount	5545
to be paid in cash and the amount and nature of any noncash	5546
consideration, the date of delivery of the tax certificates, and	5547
the other terms and conditions of the sale, including, without	5548
limitation, the rate of interest that the tax certificates shall	5549
bear.	5550
(M) "Noncash consideration" means any form of	5551
consideration other than cash, including, but not limited to,	5552
promissory notes whether subordinate or otherwise.	5553
(N) "Private attorney" means any attorney licensed to	5554
practice law in this state whose license has not been revoked	5555
and is not currently suspended, and who is retained to bring	5556
foreclosure proceedings pursuant to section 5721.37 of the	5557
Revised Code on behalf of a certificate holder.	5558
(O) "Related certificate parcel" means, with respect to a	5559
certificate holder, the certificate parcel with respect to which	5560
the certificate holder has purchased and holds a tax certificate	5561
pursuant to sections 5721.30 to 5721.43 of the Revised Code and,	5562
with respect to a tax certificate, the certificate parcel	5563
against which the tax certificate has been sold pursuant to	5564
those sections.	5565
(P) "Delinquent taxes" means delinquent taxes as defined	5566
in section 323.01 of the Revised Code and includes assessments	5567
and charges, and penalties and interest computed under section	5568
323.121 of the Revised Code.	5569
(Q) "Certificate period" means the period of time after	5570
the sale or delivery of a tax certificate within which a	5571
certificate holder must initiate an action to foreclose the tax	5572
lien represented by the certificate as specified under division	5573

(A) of section 5721.32 of the Revised Code or as negotiated	5574
under section 5721.33 of the Revised Code.	5575
(R) "Internet identifier of record" has the same meaning	5576
as in section 9.312 of the Revised Code.	5577
Sec. 5721.32. (A) The sale of tax certificates by public	5578
auction may be conducted at any time after completion of the	5579
advertising of the sale under section 5721.31 of the Revised	5580
Code, on the date and at the time and place designated in the	5581
advertisements, and may be continued from time to time as the	5582
county treasurer directs. The county treasurer may offer the tax	5583
certificates for sale in blocks of tax certificates, consisting	5584
of any number of tax certificates as determined by the county	5585
treasurer, and may specify a certificate period of not less than	5586
three years and not more than six years.	5587
(B)(1) The sale of tax certificates under this section	5588
shall be conducted at a public auction by the county treasurer	5589
or a designee of the county treasurer.	5590
(2) No person shall be permitted to bid without completing	5591
a bidder registration form, in the form prescribed by the tax	5592
commissioner, and without filing the form with the county	5593
treasurer prior to the start of the auction, together with	5594
remittance of a registration fee, in cash, of five hundred	5595
dollars. The bidder registration form shall include a tax	5596
identification number of the registrant. The registration fee is	5597
refundable at the end of bidding on the day of the auction,	5598
unless the registrant is the winning bidder for one or more tax	5599

certificates or one or more blocks of tax certificates, in which

case the fee may be applied toward the deposit required by this

section.

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

- (C) At the public auction, the county treasurer or the 5614 treasurer's designee or agent shall begin the bidding at 5615 eighteen per cent per year simple interest, and accept lower 5616 bids in even increments of one-fourth of one per cent to the 5617 rate of zero per cent. The county treasurer, designee, or agent 5618 shall award the tax certificate to the person bidding the lowest 5619 certificate rate of interest. The county treasurer shall decide 5620 which person is the winning bidder in the event of a tie for the 5621 lowest bid offered, or if a person contests the lowest bid 5622 offered. The county treasurer's decision is not appealable. 5623
- (D) (1) The winning bidder shall pay the county treasurer a 5624 cash deposit of at least ten per cent of the certificate 5625 purchase price not later than the close of business on the day 5626 of the sale. The winning bidder shall pay the balance and the 5627 fee required under division (H) of this section not later than 5628 five business days after the day on which the certificate is 5629 sold. Except as provided under division (D)(2) of this section, 5630 if the winning bidder fails to pay the balance and fee within 5631 the prescribed time, the bidder forfeits the deposit, and the 5632 county treasurer shall retain the tax certificate and may 5633

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

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

- (3) The county treasurer shall deposit the deposit 5642 forfeited or retained under division (D)(1) or (2) of this 5643 section in the county treasury to the credit of the tax 5644 certificate administration fund.
- (E) Upon receipt of the full payment of the certificate 5646 purchase price from the purchaser, the county treasurer shall 5647 issue the tax certificate and record the tax certificate sale by 5648 entering into a tax certificate register the certificate 5649 purchase price, the certificate rate of interest, the date the 5650 certificate was sold, the certificate period, the name and 5651 address of the certificate holder, and any other information the 5652 county treasurer considers necessary. The county treasurer may 5653 keep the tax certificate register in a hard-copy format or in an 5654 electronic format. The name and address of the certificate 5655 holder may be, upon receipt of instructions from the purchaser, 5656 that of the secured party of the actual purchaser, or an agent 5657 or custodian for the purchaser or secured party. The county 5658 treasurer also shall transfer the tax certificate to the 5659 certificate holder. The county treasurer shall apportion the 5660 part of the proceeds from the sale representing taxes, 5661 penalties, and interest among the several taxing districts in 5662 the same proportion that the amount of taxes levied by each 5663

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

- (F) If a tax certificate is offered for sale under this 5674 section but is not sold, the county treasurer may sell the 5675 5676 certificate in a negotiated sale authorized under section 5721.33 of the Revised Code, or may strike the corresponding 5677 certificate parcel from the list of parcels selected for tax 5678 certificate sales. The lien for taxes, assessments, charges, 5679 penalties, and interest against a parcel stricken from the list 5680 thereafter may be foreclosed in the manner prescribed by section 5681 323.25, sections 323.65 to 323.79, or section 5721.14 or 5721.18 5682 of the Revised Code unless, prior to the institution of such 5683 proceedings against the parcel, the county treasurer restores 5684 the parcel to the list of parcels selected for tax certificate 5685 sales. 5686
- (G) A certificate holder shall not be liable for damages 5687 arising from a violation of sections 3737.87 to 3737.891—3737.895688 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 5689 6109., or 6111. of the Revised Code, or a rule adopted or order, 5690 permit, license, variance, or plan approval issued under any of 5691 those chapters, that is or was committed by another person in 5692 connection with the parcel for which the tax certificate is 5693 held. 5694

(H) When selling a tax certificate under this section, the	5695
county treasurer shall charge a fee to the purchaser of the	5696
certificate. The county treasurer shall set the fee at a	5697
reasonable amount that covers the treasurer's costs of	5698
administering the sale of the tax certificate. The county	5699
treasurer shall deposit the fee in the county treasury to the	5700
credit of the tax certificate administration fund.	5701
(I) After selling a tax certificate under this section,	5702
(1) miles sering a sam serering and small smile section,	0,02

- the county treasurer shall send written notice to the owner of 5703 the certificate parcel by certified mail or, if the treasurer 5704 has record of an internet identifier of record associated with 5705 the owner, by ordinary mail and by that internet identifier of 5706 record. A mailed notice shall be sent to the owner's last known 5707 tax-mailing address. The notice shall inform the owner that the 5708 tax certificate was sold, shall describe the owner's options to 5709 redeem the parcel, including entering into a redemption payment 5710 plan under division (C)(1) of section 5721.38 of the Revised 5711 Code, and shall name the certificate holder and its secured 5712 party, if any. However, the county treasurer is not required to 5713 send a notice under this division if the treasurer previously 5714 has attempted to send a notice to the owner of the parcel at the 5715 owner's last known tax-mailing address, and the postal service 5716 has returned the notice as undeliverable. 5717
- (J) A tax certificate shall not be sold to the owner of 5718 the certificate parcel. 5719
- Sec. 5721.33. (A) A county treasurer may, in the 5720 treasurer's discretion, negotiate the sale or transfer of any 5721 number of tax certificates with one or more persons, including a 5722 county land reutilization corporation. Terms that may be 5723 negotiated include, without limitation, any of the following: 5724

(1) A premium to be added to or discount to be subtracted	5725
from the certificate purchase price for the tax certificates;	5726
(2) Different time frames under which the certificate	5727
holder may initiate a foreclosure action than are otherwise	5728
allowed under sections 5721.30 to 5721.43 of the Revised Code,	5729
not to exceed six years after the date the tax certificate was	5730
sold or transferred;	5731
(3) The amount to be paid in private attorney's fees	5732
related to tax certificate foreclosures, subject to section	5733
5721.371 of the Revised Code;	5734
(4) Any other terms of the sale or transfer that the	5735
county treasurer, in the treasurer's discretion, determines	5736
appropriate or necessary for the sale or transfer.	5737
(B) The sale or transfer of tax certificates under this	5738
section shall be governed by the criteria established by the	5739
county treasurer pursuant to division (E) of this section.	5740
(C) The county treasurer may execute a tax certificate	5741
sale/purchase agreement and other necessary agreements with a	5742
designated purchaser or purchasers to complete a negotiated sale	5743
or transfer of tax certificates.	5744
(D) The tax certificate may be sold at a premium to or	5745
discount from the certificate purchase price. The county	5746
treasurer may establish as one of the terms of the negotiated	5747
sale the portion of the certificate purchase price, plus any	5748
applicable premium or less any applicable discount, that the	5749
purchaser or purchasers shall pay in cash on the date the tax	5750
certificates are sold and the portion, if any, of the	5751
certificate purchase price, plus any applicable premium or less	5752
any applicable discount, that the purchaser or purchasers shall	5753

pay in noncash consideration and the nature of that 5754 consideration. 5755

The county treasurer shall sell such tax certificates at a 5756 certificate purchase price, plus any applicable premium and less 5757 any applicable discount, and at a certificate rate of interest 5758 that, in the treasurer's determination, are in the best 5759 interests of the county. 5760

(E) (1) The county treasurer shall adopt rules governing 5761 the eligibility of persons to purchase tax certificates or to 5762 otherwise participate in a negotiated sale under this section. 5763 The rules may provide for precertification of such persons, 5764 including a requirement for disclosure of income, assets, and 5765 any other financial information the county treasurer determines 5766 appropriate. The rules also may prohibit any person that is 5767 delinquent in the payment of any tax to the county or to the 5768 state, or that is in default in or on any other obligation to 5769 the county or to the state, from purchasing a tax certificate or 5770 otherwise participating in a negotiated sale of tax certificates 5771 under this section. The rules may also authorize the purchase of 5772 certificates by a county land reutilization corporation, and 5773 5774 authorize the county treasurer to receive notes in lieu of cash, with such notes being payable to the treasurer upon the receipt 5775 or enforcement of such taxes, assessments, charges, costs, 5776 penalties, and interest, and as otherwise further agreed between 5777 the corporation and the treasurer. The eligibility information 5778 required shall include the tax identification number of the 5779 purchaser and may include the tax identification number of the 5780 participant. The county treasurer, upon request, shall provide a 5781 copy of the rules adopted under this section. 5782

(2) Any person that intends to purchase a tax certificate

in a negotiated sale shall submit an affidavit to the county 5784 treasurer that establishes compliance with the applicable 5785 eligibility criteria and includes any other information required 5786 by the treasurer. Any person that fails to submit such an 5787 5788 affidavit is ineligible to purchase a tax certificate. Any person that knowingly submits a false or misleading affidavit 5789 shall forfeit any tax certificate or certificates purchased by 5790 the person at a sale for which the affidavit was submitted, 5791 shall be liable for payment of the full certificate purchase 5792 price, plus any applicable premium and less any applicable 5793 discount, of the tax certificate or certificates, and shall be 5794 disqualified from participating in any tax certificate sale 5795 conducted in the county during the next five years. 5796

- (3) A tax certificate shall not be sold to the owner of 5797 the certificate parcel or to any corporation, partnership, or 5798 association in which such owner has an interest. No person that 5799 purchases a tax certificate in a negotiated sale shall assign or 5800 transfer the tax certificate to the owner of the certificate 5801 parcel or to any corporation, partnership, or association in 5802 which the owner has an interest. Any person that knowingly or 5803 negligently transfers or assigns a tax certificate to the owner 5804 of the certificate parcel or to any corporation, partnership, or 5805 association in which such owner has an interest shall be liable 5806 for payment of the full certificate purchase price, plus any 5807 applicable premium and less any applicable discount, and shall 5808 not be entitled to a refund of any amount paid. Such tax 5809 certificate shall be deemed void and the tax lien sold under the 5810 tax certificate shall revert to the county as if no sale of the 5811 tax certificate had occurred. 5812
- (F) The purchaser in a negotiated sale under this section 5813 shall deliver the certificate purchase price or other 5814

consideration, plus any applicable premium and less any	5815
applicable discount and including any noncash consideration, to	5816
the county treasurer not later than the close of business on the	5817
date the tax certificates are delivered to the purchaser. The	5818
certificate purchase price, less any applicable discount, or	5819
portion of the price, that is paid in cash shall be deposited in	5820
the county's general fund to the credit of the account to which	5821
ad valorem real property taxes are credited and further credited	5822
as provided in division (G) of this section. Any applicable	5823
premium that is paid shall be, at the discretion of the county	5824
treasurer, apportioned to and deposited in any authorized county	5825
fund. The purchaser also shall pay on the date the tax	5826
certificates are delivered to the purchaser the fee, if any,	5827
negotiated under division (J) of this section. If the purchaser	5828
fails to pay the certificate purchase price, plus any applicable	5829
premium and less any applicable discount, and any such fee,	5830
within the time periods required by this section, the county	5831
treasurer shall retain the tax certificate and may attempt to	5832
sell it at any auction or negotiated sale conducted at a later	5833
date.	5834

(G) Upon receipt of the full payment from the purchaser of 5835 the certificate purchase price or other agreed-upon 5836 consideration, plus any applicable premium and less any 5837 applicable discount, and the negotiated fee, if any, the county 5838 treasurer, or a qualified trustee whom the treasurer has engaged 5839 for such purpose, shall issue the tax certificate and record the 5840 tax certificate sale by entering into a tax certificate register 5841 the certificate purchase price, any premium paid or discount 5842 taken, the certificate rate of interest, the date the 5843 certificates were sold, the name and address of the certificate 5844 holder or, in the case of issuance of the tax certificates in a 5845

book-entry system, the name and address of the nominee, and any	5846
other information the county treasurer considers necessary. The	5847
county treasurer may keep the tax certificate register in a	5848
hard-copy format or an electronic format. The name and address	5849
of the certificate holder or nominee may be, upon receipt of	5850
instructions from the purchaser, that of the secured party of	5851
the actual purchaser, or an agent or custodian for the purchaser	5852
or secured party. The county treasurer also shall transfer the	5853
tax certificates to the certificate holder. The county treasurer	5854
shall apportion the part of the cash proceeds from the sale	5855
representing taxes, penalties, and interest among the several	5856
taxing districts in the same proportion that the amount of taxes	5857
levied by each district against the certificate parcels in the	5858
preceding tax year bears to the taxes levied by all such	5859
districts against the certificate parcels in the preceding tax	5860
year, and credit the part of the proceeds representing	5861
assessments and other charges to the items of assessments and	5862
charges in the order in which those items became due. If the	5863
cash proceeds from the sale are not sufficient to fully satisfy	5864
the items of taxes, assessments, penalties, interest, and	5865
charges on the certificate parcels against which tax	5866
certificates were sold, the county treasurer shall credit the	5867
cash proceeds to such items pro rata based upon the proportion	5868
that each item of taxes, assessments, penalties, interest, and	5869
charges bears to the aggregate of all such items, or by any	5870
other method that the county treasurer, in the treasurer's sole	5871
discretion, determines is equitable. Upon issuing the tax	5872
certificates, the delinquent taxes that make up the certificate	5873
purchase price are transferred, and the superior lien of the	5874
state and its taxing districts for those delinquent taxes is	5875
conveyed intact to the certificate holder or holders.	5876

(H) If a tax certificate is offered for sale under this	5877
section but is not sold, the county treasurer may strike the	5878
corresponding certificate parcel from the list of parcels	5879
selected for tax certificate sales. The lien for taxes,	5880
assessments, charges, penalties, and interest against a parcel	5881
stricken from the list thereafter may be foreclosed in the	5882
manner prescribed by section 323.25 , 5721.14 , or 5721.18 of the	5883
Revised Code unless, prior to the institution of such	5884
proceedings against the parcel, the county treasurer restores	5885
the parcel to the list of parcels selected for tax certificate	5886
sales.	5887

- (I) Neither a certificate holder nor its secured party, if 5888 any, shall be liable for damages arising from a violation of 5889 sections 3737.87 to 3737.891 3737.89 or Chapter 3704., 3734., 5890 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the 5891 Revised Code, or a rule adopted or order, permit, license, 5892 variance, or plan approval issued under any of those chapters, 5893 that is or was committed by another person in connection with 5894 the parcel for which the tax certificate is held. 5895
- (J) When selling or transferring a tax certificate under 5896 this section, the county treasurer may negotiate with the 5897 5898 purchaser of the certificate for fees paid by the purchaser to the county treasurer to reimburse the treasurer for any part or 5899 all of the treasurer's costs of preparing for and administering 5900 the sale of the tax certificate and any fees set forth by the 5901 county treasurer in the tax certificate sale/purchase agreement. 5902 Such fees, if any, shall be added to the certificate purchase 5903 price and shall be paid by the purchaser on the date of delivery 5904 of the tax certificate. The county treasurer shall deposit the 5905 fees in the county treasury to the credit of the tax certificate 5906 administration fund. 5907

(K) After selling tax certificates under this section, the	5908
county treasurer shall send written notice to the owner of the	5909
certificate parcel by either certified mail or, if the treasurer	5910
has record of an internet identifier of record associated with	5911
the owner, by ordinary mail and by that internet identifier of	5912
record. A mailed notice shall be sent to the owner's last known	5913
tax-mailing address. The notice shall inform the owner that a	5914
tax certificate with respect to such owner's parcel was sold or	5915
transferred and shall describe the owner's options to redeem the	5916
parcel, including entering into a redemption payment plan under	5917
division (C)(2) of section 5721.38 of the Revised Code. However,	5918
the county treasurer is not required to send a notice under this	5919
division if the treasurer previously has attempted to send a	5920
notice to the owner of the parcel at the owner's last known tax-	5921
mailing address and the postal service has returned the notice	5922
as undeliverable.	5923

Sec. 5721.37. (A) (1) At any time after one year from the 5924 date shown on the tax certificate as the date the tax 5925 certificate was sold, and not later than the end of the 5926 certificate period, a certificate holder, except for a county 5927 land reutilization corporation, may file with the county 5928 treasurer a request for foreclosure, or a private attorney on 5929 behalf of the certificate holder may file with the county 5930 treasurer a notice of intent to foreclose, on a form prescribed 5931 by the tax commissioner, provided the certificate parcel has not 5932 been redeemed under division (A) or (C) of section 5721.38 of 5933 the Revised Code and at least one certificate respecting the 5934 certificate parcel, held by the certificate holder filing the 5935 request for foreclosure or notice of intent to foreclose and 5936 eligible to be enforced through a foreclosure proceeding, has 5937 not been voided under section 5721.381 of the Revised Code. If 5938

the certificate holder is a county land reutilization	5939
corporation, the corporation may institute a foreclosure action	5940
under the statutes pertaining to the foreclosure of mortgages or	5941
as permitted under sections 323.65 to 323.79 of the Revised Code	5942
at any time after it acquires the tax certificate.	5943

(2) If, before the expiration of the certificate period, 5944 the owner of the property files a petition in bankruptcy, the 5945 county treasurer, upon being notified of the filing of the 5946 petition, shall notify the certificate holder by ordinary first-5947 class or certified mail or by binary means of the filing of the 5948 petition. It is the obligation of the certificate holder to file 5949 a proof of claim with the bankruptcy court to protect the 5950 holder's interest in the certificate parcel. The last day on 5951 which the certificate holder may file a request for foreclosure 5952 or a notice of intent to foreclose is the later of the 5953 expiration of the certificate period or one hundred eighty days 5954 after the certificate parcel is no longer property of the 5955 bankruptcy estate; however, the certificate period is tolled 5956 while the property owner's bankruptcy case remains open. If the 5957 certificate holder is a county land reutilization corporation, 5958 the corporation may institute a foreclosure action under the 5959 statutes pertaining to the foreclosure of mortgages or as 5960 permitted under sections 323.65 to 323.79 of the Revised Code at 5961 any time after it acquires such tax certificate, subject to any 5962 restrictions under such bankruptcy law or proceeding. 5963

Interest at the certificate rate of interest continues to 5964 accrue during any extension of time required by division (A)(2) 5965 of this section unless otherwise provided under Title 11 of the 5966 United States Code. 5967

(3) If, before the expiration of three years from the date 5968

a tax certificate was sold, the owner of property for which the	5969
certificate was sold applies for an exemption under section	5970
3735.67 or 5715.27 of the Revised Code or under any other	5971
section of the Revised Code under the jurisdiction of the	5972
director of environmental protection, the county treasurer shall	5973
notify the certificate holder by ordinary first-class or	5974
certified mail or by binary means of the filing of the	5975
application. Once a determination has been made on the exemption	5976
application, the county treasurer shall notify the certificate	5977
holder of the determination by ordinary first-class or certified	5978
mail or by binary means. Except with respect to a county land	5979
reutilization corporation, the last day on which the certificate	5980
holder may file a request for foreclosure shall be the later of	5981
three years from the date the certificate was sold or forty-five	5982
days after notice of the determination was provided.	5983

- (B) When a request for foreclosure or a notice of intent 5984 to foreclose is filed under this section, the certificate holder 5985 shall submit a payment to the county treasurer equal to the sum 5986 of the following: 5987
- (1) The certificate redemption prices of all outstanding 5988 tax certificates that have been sold on the parcel, other than 5989 tax certificates held by the person requesting foreclosure; 5990
- (2) Any taxes, assessments, penalties, interest, and 5991 charges appearing on the tax duplicate charged against the 5992 certificate parcel that is the subject of the foreclosure 5993 proceedings and that are not covered by a tax certificate, but 5994 such amounts are not payable if the certificate holder is a 5995 county land reutilization corporation; 5996
- (3) If the foreclosure proceedings are filed by the county 5997 prosecuting attorney pursuant to section 323.25, sections 323.65 5998

to 323.79, or section $\frac{5721.14 \text{ or}}{5721.18}$ of the Revised Code, a	5999
fee in the amount prescribed by the county prosecuting attorney	6000
to cover the prosecuting attorney's legal costs incurred in the	6001
foreclosure proceeding.	6002

(C)(1) With respect to a certificate purchased under 6003 section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6004 certificate parcel has not been redeemed and at least one 6005 certificate respecting the certificate parcel, held by the 6006 certificate holder filing the request for foreclosure and 6007 6008 eligible to be enforced through a foreclosure proceeding, has not been voided under section 5721.381 of the Revised Code, the 6009 county treasurer, within five days after receiving a foreclosure 6010 request and the payment required under division (B) of this 6011 section, shall certify notice to that effect to the county 6012 prosecuting attorney and shall provide a copy of the foreclosure 6013 request. The county treasurer also shall send notice by ordinary 6014 first class or certified mail to all certificate holders other 6015 than the certificate holder requesting foreclosure that 6016 foreclosure has been requested by a certificate holder and that 6017 payment for the tax certificates is forthcoming. Within ninety 6018 6019 days of receiving the copy of the foreclosure request, the prosecuting attorney shall commence a foreclosure proceeding in 6020 the name of the county treasurer in the manner provided under 6021 section 323.25, sections 323.65 to 323.79, or section 5721.14 or 6022 5721.18 of the Revised Code, to enforce the lien vested in the 6023 certificate holder by the certificate. The prosecuting attorney 6024 shall attach to the complaint the foreclosure request and the 6025 county treasurer's written certification. 6026

(2) With respect to a certificate purchased under section
5721.32, 5721.33, or 5721.42 of the Revised Code, if the
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certificate parcel has not been redeemed, at least one
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certificate respecting the certificate parcel, held by the	6030
certificate holder filing the notice of intent to foreclose and	6031
eligible to be enforced through a foreclosure proceeding, has	6032
not been voided under section 5721.381 of the Revised Code, a	6033
notice of intent to foreclose has been filed, and the payment	6034
required under division (B) of this section has been made, the	6035
county treasurer shall certify notice to that effect to the	6036
private attorney. The county treasurer also shall send notice by	6037
ordinary first class or certified mail or by binary means to all	6038
certificate holders other than the certificate holder	6039
represented by the attorney that a notice of intent to foreclose	6040
has been filed and that payment for the tax certificates is	6041
forthcoming. After receipt of the treasurer's certification and	6042
not later than one hundred twenty days after the filing of the	6043
intent to foreclose or the number of days specified under the	6044
terms of a negotiated sale under section 5721.33 of the Revised	6045
Code, the private attorney shall commence a foreclosure	6046
proceeding in the name of the certificate holder in the manner	6047
provided under division (F) of this section to enforce the lien	6048
vested in the certificate holder by the certificate. The private	6049
attorney shall attach to the complaint the notice of intent to	6050
foreclose and the county treasurer's written certification.	6051

(D) The county treasurer shall credit the amount received 6052 under division (B)(1) of this section to the tax certificate 6053 redemption fund. The tax certificates respecting the payment 6054 shall be paid as provided in division (D) of section 5721.38 of 6055 the Revised Code. The amount received under division (B)(2) of 6056 this section shall be distributed to the taxing districts to 6057 which the delinquent and unpaid amounts are owed. The county 6058 treasurer shall deposit the fee received under division (B)(3) 6059 of this section in the county treasury to the credit of the 6060

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delinquent tax and assessment collection fund.

(E)(1) Except with respect to a county land reutilization 6062 corporation, if the certificate holder does not file with the 6063 county treasurer a request for foreclosure or a notice of intent 6064 to foreclose with respect to a certificate parcel with the 6065 required payment within the certificate period or any extension 6066 of that period pursuant to division (C)(2) of section 5721.38 of 6067 the Revised Code, or within the period provided under division 6068 (A)(2) of this section, and during that time the certificate has 6069 not been voided under section 5721.381 of the Revised Code and 6070 the certificate parcel has not been redeemed or foreclosed upon, 6071 the certificate holder's lien against the parcel is canceled and 6072 the certificate is voided, subject to division (E)(2) of this 6073 section. 6074

(2) In the case of any tax certificate purchased under 6075 section 5721.32 of the Revised Code or under section 5721.42 of 6076 the Revised Code by the holder of a certificate issued under 6077 section 5721.32 of the Revised Code prior to June 24, 2008, the 6078 county treasurer, upon application by the certificate holder, 6079 may sell to the certificate holder a new certificate extending 6080 the three-year period prescribed by division (E)(1) of this 6081 section, as that division existed prior to that date, to six 6082 years after the date shown on the original certificate as the 6083 date it was sold or any extension of that date. 6084

The county treasurer and the certificate holder shall

negotiate the premium, in cash, to be paid for a new certificate

sold under division (E)(2) of this section. If the county

treasurer and certificate holder do not negotiate a mutually

acceptable premium, the county treasurer and certificate holder

may agree to engage a person experienced in the valuation of

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financial assets to appraise a fair premium for the new	6091
certificate. The certificate holder has the option to purchase	6092
the new certificate for the fair premium so appraised. Not less	6093
than one-half of the fee of the person so engaged shall be paid	6094
by the certificate holder requesting the new certificate; the	6095
remainder of the fee shall be paid from the proceeds of the sale	6096
of the new certificate. If the certificate holder does not	6097
purchase the new certificate for the premium so appraised, the	6098
certificate holder shall pay the entire fee. The county	6099
treasurer shall credit the remaining proceeds from the sale to	6100
the items of taxes, assessments, penalties, interest, and	6101
charges in the order in which they became due.	6102

A certificate issued under division (E)(2) of this section 6103 vests in the certificate holder and its secured party, if any, 6104 the same rights, interests, privileges, and immunities as are 6105 vested by the original certificate under sections 5721.30 to 6106 5721.43 of the Revised Code. The certificate shall be issued in 6107 the same form as the form prescribed for the original 6108 certificate issued except for any modifications necessary, in 6109 the county treasurer's discretion, to reflect the extension 6110 under this division of the certificate holder's lien to six 6111 years after the date shown on the original certificate as the 6112 date it was sold or any extension of that date. The certificate 6113 holder may record a certificate issued under division (E)(2) of 6114 this section or memorandum thereof as provided in division (B) 6115 of section 5721.35 of the Revised Code, and the county recorder 6116 shall index the certificate and record any subsequent 6117 cancellation of the lien as provided in that section. The sale 6118 of a certificate extending the lien under division (E)(2) of 6119 this section does not impair the right of redemption of the 6120 owner of record of the certificate parcel or of any other person 6121

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entitled to redeem the property.

(3) If the holder of a certificate purchased under section 6123 5721.32, 5721.33, or 5721.42 of the Revised Code submits a 6124 notice of intent to foreclose to the county treasurer but fails 6125 to file a foreclosure action in a court of competent 6126 jurisdiction within the time specified in division (C)(2) of 6127 this section, the liens represented by all tax certificates 6128 respecting the certificate parcel held by that certificate 6129 holder, and for which the deadline for filing a notice of intent 6130 to foreclose has passed, are canceled and the certificates 6131 6132 voided, and the certificate holder forfeits the payment of the amounts described in division (B)(2) of this section. 6133

(F) With respect to tax certificates purchased under 6134 section 5721.32, 5721.33, or 5721.42 of the Revised Code, upon 6135 the delivery to the private attorney by the county treasurer of 6136 the certification provided for under division (C)(2) of this 6137 section, the private attorney shall institute a foreclosure 6138 proceeding under this division in the name of the certificate 6139 holder to enforce the holder's lien, in any court or board of 6140 revision with jurisdiction, unless the certificate redemption 6141 price is paid prior to the time a complaint is filed. The 6142 6143 attorney shall prosecute the proceeding to final judgment and satisfaction, whether through sale of the property or the 6144 vesting of title and possession in the certificate holder or 6145 other disposition under sections 323.65 to 323.79 of the Revised 6146 Code or as may otherwise be provided by law. 6147

The foreclosure proceedings under this division, except as

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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

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publication is necessary, such publication shall be made once a	6152
week for three consecutive weeks and the service shall be	6153
complete at the expiration of three weeks after the date of the	6154
first publication.	6155

Any notice given under this division shall include the 6156 name of the owner of the parcel as last set forth in the records 6157 of the county recorder, the owner's last known mailing address, 6158 the address of the subject parcel if different from that of the 6159 owner, and a complete legal description of the subject parcel. 6160 6161 In any county that has adopted a permanent parcel number system, such notice may include the permanent parcel number in addition 6162 to a complete legal description. 6163

It is sufficient, having been made a proper party to the 6164 foreclosure proceeding, for the certificate holder to allege in 6165 such holder's complaint that the tax certificate has been duly 6166 purchased by the certificate holder, that the certificate 6167 redemption price is due and unpaid, that there is a lien against 6168 6169 the property described in the tax certificate, and, if applicable, that the certificate holder desires to invoke the 6170 alternative redemption period prescribed in sections 323.65 to 6171 323.79 of the Revised Code, without setting forth in such 6172 6173 holder's complaint any other special matter relating to the foreclosure proceeding. The complaint shall pray for an order 6174 directing the sheriff, or the bailiff if the complaint is filed 6175 in municipal court, to offer the property for sale in the manner 6176 provided in section 5721.19 of the Revised Code or otherwise 6177 transferred according to any applicable procedures provided in 6178 sections 323.65 to 323.79 of the Revised Code, unless the 6179 complaint documents that the county auditor has determined that 6180 the true value of the certificate parcel is less than the 6181 certificate purchase price. In that case, the prayer of the 6182

complaint shall request that fee simple title to the property be	6183
transferred to and vested in the certificate holder free and	6184
clear of all subordinate liens.	6185
In the foreclosure proceeding, the certificate holder may	6186
join in one action any number of tax certificates relating to	6187
the same comes Herrores the degree for each tay contificate	6100

6188 the same owner. However, the decree for each tax certificate shall be rendered separately and any proceeding may be severed, 6189 in the discretion of the court or board of revision, for the 6190 purpose of trial or appeal. Except as may otherwise be provided 6191 in sections 323.65 to 323.79 of the Revised Code, upon 6192 confirmation of sale, the court or board of revision shall order 6193 payment of all costs related directly or indirectly to the tax 6194 certificate, including, without limitation, attorney's fees of 6195 the holder's attorney in accordance with section 5721.371 of the 6196 Revised Code. The tax certificate purchased by the certificate 6197 holder is presumptive evidence in all courts and boards of 6198 revision and in all proceedings, including, without limitation, 6199 at the trial of the foreclosure action, of the amount and 6200 validity of the taxes, assessments, charges, penalties by the 6201 court and added to such principal amount, and interest appearing 6202 due and unpaid and of their nonpayment. 6203

(G) If a parcel is sold under this section, the officer 6204 who conducted the sale shall collect the recording fee from the 6205 purchaser at the time of the sale and, following confirmation of 6206 the sale, shall prepare and record the deed conveying the title 6207 to the parcel to the purchaser. 6208

Sec. 5722.01. As used in this chapter:

(A) "Electing subdivision" means a munici	pal corporation 62	:10
that has enacted an ordinance or a township or	county that has—	11
adopted a resolution pursuant to section 5722.0	2 of the Revised 62	12

Code for purposes of adopting and implementing the procedures	6213
set forth in sections 5722.02 to 5722.15 of the Revised Code. A	6214
county land reutilization corporation organized by a county and	6215
designated to act on behalf of the county pursuant to division	6216
(B) of section 5722.02 of the Revised Code shall be deemed the	6217
electing subdivision for all purposes of this chapter, except as	6218
otherwise expressly provided in this chapter.	6219
(B)—"County land reutilization corporation" means a county	6220
land reutilization corporation organized under Chapter 1724. of	6221
the Revised Code.	6222
(C) (B) "Delinquent lands" and "delinquent vacant lands"	6223
have the same meanings has the same meaning as in section	6224
5721.01 of the Revised Code.	6225
(C) "Electing subdivision" means a municipal corporation	6226
that has enacted an ordinance or a township or county that has	6227
adopted a resolution pursuant to section 5722.02 of the Revised	6228
Code for purposes of adopting and implementing the procedures	6229
set forth in sections 5722.02 to 5722.15 of the Revised Code. A	6230
county land reutilization corporation organized by a county and	6231
designated to act on behalf of the county pursuant to division	6232
(B) of section 5722.02 of the Revised Code shall be deemed the	6233
electing subdivision for the county establishing the corporation	6234
for all purposes of this chapter, except as otherwise expressly	6235
provided in this chapter.	6236
(D) "Land reutilization program" means the procedures and	6237
activities concerning the acquisition, management, and	6238
disposition of affected delinquent lands set forth in sections	6239
5722.02 to 5722.15 of the Revised Code and lands otherwise	6240
acquired by an electing subdivision, including a county land	6241
reutilization corporation.	6242

(E) "Minimum bid," in the case of a sale of property	6243
foreclosed pursuant to section 323.25, sections 323.65 to	6244
323.79, or section 5721.18, or foreclosed and forfeited pursuant	6245
to section 5721.14 of the Revised Code, means a bid in an amount	6246
equal to the sum of the taxes, assessments, charges, penalties,	6247
and interest due and payable on the parcel subsequent to the	6248
delivery to the county prosecuting attorney of the delinquent	6249
land or delinquent vacant land tax certificate or master list of	6250
delinquent or delinquent vacant-tracts containing the parcel,	6251
and prior to the transfer of the deed of the parcel to the	6252
purchaser following confirmation of sale, plus the costs of	6253
foreclosure or foreclosure and forfeiture proceedings against	6254
the property.	6255
(F) "Nonproductive land" means any parcel of delinquent	6256
vacant land with respect to which a foreclosure and forfeiture	6257
proceeding pursuant to section 5721.14 of the Revised Code has	6258
been instituted; and any parcel of delinquent land with respect	6259
to which a foreclosure proceeding pursuant to section 323.25,	6260
sections 323.65 to 323.79, or division (A) or (B) of section	6261
5721.18 of the Revised Code has been instituted and to which one	6262
of the following criteria applies:	6263
(1) There are no buildings or structures located on the	6264
land;	6265
(2) The land is abandoned land as defined in section	6266
323.65 of the Revised Code;	6267
(3) None of the buildings or other structures located on	6268
the parcel are in the occupancy of any person, and the township	6269

or municipal corporation within whose boundaries the parcel is

715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio

situated has instituted proceedings under section 505.86 or

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Constitution, for the removal or demolition of such buildings or	6273
other structures by the township or municipal corporation	6274
because of their insecure, unsafe, or structurally defective	6275
condition;	6276
(4) None of the buildings or structures located on the	6277
parcel are in the occupancy of any person at the time the	6278
foreclosure proceeding is initiated, and the municipal	6279
corporation, county, township, or county land reutilization	6280
corporation determines that the parcel is eligible for	6281
acquisition through a land reutilization program.	6282
(G) "Occupancy" means the actual, continuous, and	6283
exclusive use and possession of a parcel by a person having a	6284
lawful right to such use and possession.	6285
(H) "Land within an electing subdivision's boundaries"	6286
does not include land within the boundaries of a municipal	6287
corporation, unless the electing subdivision is the municipal	6288
corporation or the municipal corporation adopts an ordinance	6289
that gives consent to the electing subdivision to include such	6290
land.	6291
Sec. 5722.02. (A) Any municipal corporation, county, or	6292
township may elect to adopt and implement the procedures set	6293
forth in sections 5722.02 to 5722.15 of the Revised Code to	6294
facilitate the effective reutilization of nonproductive land	6295
situated within its boundaries. Such election shall be made by	6296
ordinance in the case of a municipal corporation, and by	6297
resolution in the case of a county or township. The ordinance or	6298
resolution shall state that the existence of nonproductive land	6299
within its boundaries is such as to necessitate the	6300
implementation of a land reutilization program to foster either	6301
the return of such nonproductive land to tax revenue generating	6302

status or the devotion thereof to public use.

(B) Any county adopting a resolution under division (A) of 6304 this section may direct in the resolution that a county land 6305 reutilization corporation be organized under Chapter 1724. of 6306 the Revised Code to act on behalf of and cooperate with the 6307 county in exercising the powers and performing the duties of the 6308 county under this chapter. The powers extended to a county land 6309 reutilization corporation shall not be construed as a limitation 6310 on the powers granted to a county land reutilization corporation 6311 under Chapter 1724. of the Revised Code, but shall be construed 6312 as additional powers. 6313

- (C) An electing subdivision shall promptly deliver 6314 certified copies of such ordinance or resolution to the auditor, 6315 treasurer, and the prosecutor of each county in which the 6316 electing subdivision is situated. On and after the effective 6317 date of such ordinance or resolution, the foreclosure, sale, 6318 management, and disposition of all nonproductive land situated 6319 within the electing subdivision's boundaries shall be governed 6320 by the procedures set forth in sections 5722.02 to 5722.15 of 6321 6322 the Revised Code, and, in the case of a county land reutilization corporation, as authorized under Chapter 1724. of 6323 the Revised Code. When a county adopts a resolution organizing a 6324 county land reutilization corporation pursuant to this chapter, 6325 the county shall deliver a copy of the resolution to the county 6326 auditor, county treasurer, and county prosecuting attorney. 6327
- (D) A county, a county land reutilization corporation, and 6328 a municipal corporation or township may enter into an agreement 6329 to implement the procedures in sections 5722.02 to 5722.15 of 6330 the Revised Code within the boundaries of the municipal 6331 corporation or township if the county and the township or 6332

municipal corporation are electing subdivisions and the county 6333 has, by resolution, designated a county land reutilization 6334 corporation to act on its behalf under this chapter. 6335 6336 Any property acquired by a county land reutilization corporation in a transaction other than the tax foreclosure-6337 procedures in Chapter 323., 5721., or 5723. of the Revised Code-6338 shall be subject to a priority right of acquisition by a 6339 municipal corporation or township in which the property is 6340 located for a period of thirty days after the county land-6341 6342 reutilization corporation first records the deed evidencing acquisition of such property with the county recorder. A 6343 municipal corporation or township claiming a priority right of-6344 acquisition shall file, and the county recorder shall record, an-6345 instrument evidencing such right within the thirty-day period. 6346 The instrument shall include the name and address of the 6347 applicable municipal corporation or township, the parcel or 6348 other identifying number and an affirmative statement by the 6349 municipal corporation or township that it intends to acquire the 6350 property. If the municipal corporation or township records such 6351 an instrument within the thirty-day period, then the priority-6352 6353 right of acquisition shall be effective for a period of ninety days after the instrument is recorded. If the municipal 6354 corporation or township does not record the instrument 6355 expressing its intent to acquire the property or, if having 6356 timely recorded such instrument does not thereafter acquire and 6357 record a deed within the ninety-day period following the 6358 recording of its intent to acquire the property, then the county 6359 land reutilization corporation may dispose of such property free-6360 and clear of any claim or interest of such municipal corporation-6361 or township. If a municipal corporation or township does not 6362 record an instrument of intent to acquire property within the 6363

thirty day period, or if a municipal corporation or township,	6364
after timely recording an instrument of intent to acquire a	6365
parcel, does not thereafter acquire the parcel within ninety	6366
days and record a deed thereto with the county recorder, the	6367
municipal corporation or township has no statutory, legal, or	6368
equitable claim or estate in property acquired by the county	6369
land reutilization corporation. This section shall not be	6370
construed to constitute an exception to free and clear title to	6371
the property held by a county land reutilization corporation or	6372
any of its subsequent transferees, or to preclude a county land	6373
reutilization corporation and any municipal corporation or	6374
township from entering into an agreement that disposes of	6375
property on terms to which they may thereafter mutually agree.	6376

Sec. 5722.03. (A) On and after the effective date of an 6377 ordinance or resolution adopted pursuant to section 5722.02 of 6378 the Revised Code, nonproductive land within an electing 6379 subdivision's boundaries that the subdivision wishes to acquire 6380 and that has either been advertised and offered for sale or is 6381 otherwise available for acquisition pursuant to a foreclosure 6382 proceeding as provided in section 323.25, sections 323.65 to 6383 323.79, or section 5721.18 of the Revised Code, but is not sold 6384 for want of a minimum bid, shall be sold or transferred to the 6385 electing subdivision in the manner set forth in this section or 6386 sections 323.65 to 323.79 of the Revised Code. 6387

(B) Upon receipt of an ordinance or resolution under 6388 section 5722.02 of the Revised Code, the county prosecuting 6389 attorney shall compile and deliver to the electing subdivision a 6390 list of all delinquent land within the electing subdivision with 6391 respect to which a foreclosure proceeding pursuant to section 6392 323.25, sections 323.65 to 323.79, or section 5721.18 of the 6393 Revised Code has been instituted and is pending. The prosecuting 6394

attorney shall notify the electing subdivision of the identity 6395 of all delinquent land within the subdivision whenever a 6396 foreclosure proceeding pursuant to section 323.25, sections 6397 323.65 to 323.79, or section 5721.18 of the Revised Code is 6398 commenced with respect to that land.

(C) The electing subdivision shall select from such lists 6400 the delinquent lands that constitute nonproductive lands that it 6401 wishes to acquire, and shall notify the prosecuting attorney of 6402 its selection prior to the advertisement and sale of the 6403 6404 nonproductive lands pursuant to such a foreclosure proceeding, or as otherwise provided in sections 323.65 to 323.79 of the 6405 Revised Code. Notwithstanding the sales price provisions to the 6406 contrary in division (A) of section 323.28 or in divisions (A) 6407 (1) and (C) of section 5721.19 of the Revised Code, selected 6408 nonproductive lands subject to a foreclosure proceeding pursuant 6409 to section 323.25, sections 323.65 to 323.79, or section 5721.18 6410 of the Revised Code that require a sale shall be advertised for 6411 sale and be sold, without appraisal, for not less than the 6412 amount determined under division (A)(1) of section 323.28 or 6413 sections 323.65 to 323.79 of the Revised Code in the case of 6414 selected nonproductive lands subject to a foreclosure proceeding 6415 pursuant to section 323.25 or sections 323.65 to 323.79 of the 6416 Revised Code, or the amount determined under division (A)(2) of 6417 section 5721.19 in the case of selected nonproductive lands 6418 subject to a foreclosure proceeding pursuant to section 5721.18 6419 of the Revised Code, or as prescribed in sections 323.65 to 6420 323.79 of the Revised Code. Except as otherwise authorized in 6421 section 323.78 of the Revised Code, all nonproductive lands so 6422 selected, when advertised for sale pursuant to a foreclosure 6423 proceeding, shall be advertised separately from the 6424 advertisement applicable to other delinquent lands. 6425

Notwithstanding division (A) of section 5721.191 of the Revised	6426
Code, the minimum amount for which selected nonproductive lands	6427
subject to a foreclosure proceeding pursuant to section 5721.18	6428
of the Revised Code will be sold, as specified in the	6429
advertisement for sale, shall equal the sum of the taxes,	6430
assessments, charges, penalties, interest, and costs due on the	6431
parcel as determined under division (A)(2) of section 5721.19 of	6432
the Revised Code. Notwithstanding provisions to the contrary in	6433
division (A) of section 323.28 of the Revised Code, the minimum	6434
amount for which selected nonproductive lands subject to a	6435
foreclosure proceeding pursuant to section 323.25 of the Revised	6436
Code will be sold, as specified in the advertisement for sale,	6437
shall equal the amount specified in division (A)(1) of section	6438
323.28 of the Revised Code. The advertisement relating to the	6439
selected nonproductive lands also shall include a statement that	6440
the lands have been determined by the electing subdivision to be	6441
nonproductive lands and that, if at a foreclosure sale no bid	6442
for the appropriate amount specified in this division is	6443
received, such lands shall be sold or transferred to the	6444
electing subdivision.	6445

(D) If any nonproductive land selected by an electing 6446 subdivision is advertised and offered for sale at one sale 6447 pursuant to this section but is not sold for want of a minimum 6448 bid, the electing subdivision that selected the nonproductive 6449 land shall be deemed to have submitted the winning bid at such 6450 sale, and the land is deemed sold to the electing subdivision 6451 for no consideration other than the amounts charged under 6452 divisions (E) $\frac{\text{and }(F)}{\text{of this section}}$. If both a county and a 6453 township within that county have adopted a resolution pursuant 6454 to section 5722.02 of the Revised Code and both subdivisions 6455 select the same parcel or parcels of land, the subdivision that 6456

first notifies the prosecuting attorney of such selection shall 6457 be the electing subdivision deemed to have submitted the winning 6458 bid under this division. If a municipal corporation and a county 6459 land reutilization corporation select the same parcel or parcels 6460 of land, the municipal corporation shall be deemed the winning 6461 bidder under this division. The officer conducting the sale 6462 shall announce the bid of the electing subdivision at the sale 6463 and shall report the proceedings to the court or board of 6464 revision for confirmation of sale. 6465

(E) Upon the sale or transfer of any nonproductive land to 6466 an electing subdivision, the county auditor shall charge the 6467 costs, as determined by the court or board of revision, incurred 6468 in the foreclosure proceeding instituted under section 323.25, 6469 sections 323.65 to 323.79, or section 5721.18 of the Revised 6470 Code and applicable to the nonproductive land to the taxing 6471 districts, including the electing subdivision, in direct 6472 proportion to their interest in the taxes, assessments, charges, 6473 penalties, and interest on the nonproductive land due and 6474 payable at the time the land was sold pursuant to the 6475 foreclosure proceeding. The interest of each taxing district in 6476 the taxes, assessments, charges, penalties, and interest on the 6477 nonproductive land shall bear the same proportion to the amount 6478 of those taxes, assessments, charges, penalties, and interest 6479 that the amount of taxes levied by each district against the 6480 nonproductive land in the preceding tax year bears to the taxes 6481 levied by all such districts against the nonproductive land in 6482 the preceding tax year. If the electing subdivision is a county 6483 land reutilization corporation and the nonproductive land is 6484 sold or transferred to the corporation, the corporation shall be 6485 deemed to have the proportionate interest of the county on whose 6486 behalf it has been designated and organized in the taxes, 6487

assessments, charges, penalties, and interest on the	6488
nonproductive land in that county. In making a semiannual	6489
apportionment of funds, the auditor shall retain at the next	6490
apportionment the amount charged to each such taxing district,	6491
except that in the case of nonproductive land sold or	6492
transferred to a county land reutilization corporation, the	6493
auditor shall provide an invoice to the corporation for the	6494
amount charged to it. The costs retained by the auditor shall be	6495
deposited to the credit of the county treasurer's delinquent tax	6496
and assessment collection fund and the county prosecutor's	6497
delinquent tax and assessment collection fund under section	6498
321.261 of the Revised Code to reimburse the treasurer and	6499
prosecutor according to actual identified and advanced costs	6500
expended by the prosecutor or treasurer, equally, or in	6501
proportion to the percentage that each of their costs bears to	6502
the total costs.	6503

(F) The officer conducting the sale shall execute and file 6504 for recording a deed conveying title to the land upon the filing 6505 of the entry of the confirmation of sale, unless the 6506 nonproductive land is redeemed under section 323.31 or 5721.18 6507 of the Revised Code. If the alternative redemption period 6508 applies under section 323.78 of the Revised Code, the officer 6509 shall not execute the deed and file it for recording until the 6510 alternative redemption period expires. In either case, once the 6511 deed has been recorded, the officer shall deliver the deed to 6512 the electing subdivision; thereupon, title to the land is 6513 incontestable in the electing subdivision and free and clear of 6514 all liens and encumbrances, except those easements and covenants 6515 of record running with the land and created prior to the time at 6516 which the taxes or assessments, for the nonpayment of which the 6517 land is sold or transferred at foreclosure, became due and 6518

payable.	6519
When title to a parcel of land upon which a lien has been	6520
placed under section 715.261, 743.04, or 6119.06 of the Revised	6521
Code is transferred to a county land reutilization corporation	6522
under this section, the lien on the parcel shall be extinguished	6523
if the lien is for costs or charges that were incurred before	6524
the date of the transfer to the corporation and if the	6525
corporation did not incur the costs or charges, regardless of	6526
whether the lien was attached or the costs or charges were	6527
certified before the date of transfer. In such a case, the	6528
corporation and its successors in title shall take title to the	6529
property free and clear of any such lien and shall be immune	6530
from liability in any action to collect such costs or charges.	6531
If a county land reutilization corporation takes title to	6532
property under this chapter before any costs or charges have	6533
been certified or any lien has been placed with respect to the	6534
property under section 715.261, 743.04, or 6119.06 of the	6535
Revised Code, the corporation shall be deemed a bona fide	6536
purchaser for value without knowledge of such costs or lien,	6537
regardless of whether the corporation had actual or constructive	6538
knowledge of the costs or lien, and any such lien shall be void	6539
and unenforceable against the corporation and its successors in	6540
title.	6541
At the time of the sale or transfer, the officer shall	6542
collect and the electing subdivision shall pay the fee required	6543
by law for transferring and recording of deeds. In accordance	6544
with section 1724.10 of the Revised Code, an electing	6545
subdivision that is a county land reutilization corporation-	6546
shall not be required to pay any such fee.	6547
The title is not invalid because of any irregularity,	6548

informality, or omission of any proceedings under section	6549
323.25, sections 323.65 to 323.79, this chapter, or Chapter	6550
5721. of the Revised Code, or in any processes of taxation, if	6551
such irregularity, informality, or omission does not abrogate	6552
any provision of such chapters for notice to record holders of	6553
title, lien, or mortgage to, or other interests in, the	6554
foreclosed lands.	6555

Sec. 5722.031. (A) If, in any foreclosure proceeding 6556 initiated under section 323.25, sections 323.65 to 323.79, or 6557 section 5721.18 of the Revised Code, a county board of revision, 6558 court of common pleas, or municipal court issues a decree of 6559 foreclosure, order of sale, order of transfer, or confirmation 6560 of sale under section 5722.03 of the Revised Code that transfers 6561 a delinquent parcel to an electing subdivision, the electing 6562 subdivision may file a petition with the board or court to 6563 vacate the decree, order, or confirmation of sale on the basis 6564 that such electing subdivision does not wish to acquire the 6565 parcel or for any other reason. The electing subdivision may 6566 file such a petition notwithstanding any prior request by the 6567 electing subdivision or a party acting on behalf of the electing 6568 subdivision to acquire the parcel. 6569

If the electing subdivision files the petition within 6570 sixty days after the journalization of the decree, order, or 6571 confirmation of sale, the board or court shall vacate the 6572 decree, order, or confirmation of sale. If the electing 6573 subdivision files the petition more than sixty days after the 6574 journalization of the decree, order, or confirmation of sale, 6575 the board or court may vacate the decree, order, or confirmation 6576 of sale at its discretion utilizing standards of review 6577 prescribed in or consistent with Civil Rule 60. 6578

(B) An electing subdivision that files a petition under	6579
division (A) of this section shall not be required to intervene	6580
in the proceeding to which the petition relates, but shall file	6581
the petition in the same manner as would a party to the action.	6582
Upon filing the petition, the electing subdivision shall serve	6583
notice of the petition upon all parties to the action, except	6584
any party that previously failed to answer, plead, or appear in	6585
the proceeding as required in Civil Rule 12 or that is deemed to	6586
be in default under division (D) of section 323.69 of the	6587
Revised Code.	6588

(C) Upon the vacation of a decree, order, or confirmation 6589 of sale under division (A) of this section, the court of common 6590 pleas, municipal court, or board of revision shall reinstate the 6591 proceeding and schedule any further hearing or disposition 6592 required by law. The court or board shall not issue any further 6593 decree, order, or confirmation of sale transferring the 6594 delinquent parcel to the electing subdivision unless the 6595 electing subdivision petitions the court or board to acquire the 6596 parcel under sections $323.28, \frac{323.74}{323.74}$ 323.78, 5721.19, or6597 5722.03 of the Revised Code at least seven days before a 6598 scheduled final hearing or sale of the parcel pursuant to the 6599 proceeding. In such a case, the electing subdivision shall not 6600 file, and the court or board shall not approve, any subsequent 6601 petition to vacate a decree, order, or confirmation of sale 6602 transferring the parcel to the electing subdivision. 6603

Sec. 5722.04. (A) Upon receipt of an ordinance or 6604 resolution adopted pursuant to section 5722.02 of the Revised 6605 Code, the county auditor shall deliver to the electing 6606 subdivision a list of all delinquent lands within an electing 6607 subdivision's boundaries that have been forfeited to the state 6608 pursuant to section 5723.01 of the Revised Code and thereafter 6609

shall	notify	the	electing	subdivision	of	any	additions	to	or	6610
delet	ions fr	om s	uch list.							6611

The electing subdivision shall select from such lists the 6612 forfeited lands that constitute nonproductive lands that the 6613 subdivision wishes to acquire, and shall notify the county 6614 auditor of its selection prior to the advertisement and sale of 6615 such lands. Notwithstanding the sales price provisions of 6616 division (A)(1) of section 5723.06 of the Revised Code, the 6617 selected nonproductive lands shall be advertised for sale and be 6618 sold to the highest bidder for an amount at least sufficient to 6619 6620 pay the amount determined under division (A) (2) of section 5721.16 of the Revised Code the total amount of the finding 6621 entered by the court, including all taxes, assessments, charges, 6622 penalties, and interest payable subsequent to the delivery to 6623 the county prosecuting attorney of the delinquent land tax 6624 certificate or master list of delinquent tracts and prior to the 6625 journalization of the order of forfeiture described in section 6626 5723.01 of the Revised Code, plus the costs incurred in the 6627 foreclosure proceedings. For purposes of determining such 6628 amount, the county treasurer may estimate the amount of taxes, 6629 assessments, interest, penalties, and costs that will be payable 6630 at the time the nonproductive land is forfeited to the state. 6631 All nonproductive lands forfeited to the state and selected by 6632 an electing subdivision, when advertised for sale pursuant to 6633 the relevant procedures set forth in Chapter 5723. of the 6634 Revised Code, shall be advertised separately from the 6635 advertisement applicable to other forfeited lands. The 6636 advertisement relating to the selected nonproductive lands also 6637 shall include a statement that the lands have been selected by 6638 the electing subdivision as nonproductive lands that it wishes 6639 to acquire and that, if at the forfeiture sale no bid for the 6640

sum of the taxes, assessments, charges, penalties, interest, and	6641
costs due on the parcel as determined under division (A)(1)(a)	6642
of section 5723.06 of the Revised Code is received, the lands	6643
shall be sold to the electing subdivision.	6644

(B) If any nonproductive land that has been forfeited to 6645 the state and selected by an electing subdivision is advertised 6646 and offered for sale by the auditor pursuant to Chapter 5723. of 6647 the Revised Code, but no minimum bid is received, the electing 6648 subdivision shall be deemed to have submitted the winning bid, 6649 6650 and the land is deemed sold to the electing subdivision for no consideration other than the fee charged under division (C) of 6651 this section. If both a county and a township in that county 6652 have adopted a resolution pursuant to section 5722.02 of the 6653 Revised Code and both subdivisions select the same parcel or 6654 parcels of land, the electing subdivision deemed to have 6655 submitted the winning bid under this division shall be 6656 determined pursuant to division (D) of section 5722.03 of the 6657 Revised Code. 6658

The auditor shall announce the bid at the sale and shall

declare the selected nonproductive land to be sold to the

electing subdivision. The auditor shall deliver to the electing

subdivision a certificate of sale.

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(C) On the returning of the certificate of sale to the 6663 auditor, the auditor shall execute and file for recording a deed 6664 conveying title to the selected nonproductive land and, once the 6665 deed has been recorded, deliver it to the electing subdivision. 6666 Thereupon, all previous title is extinguished, and the title in 6667 the electing subdivision is incontestable and free and clear 6668 from all liens and encumbrances, except taxes and special-6669 assessments that are not due at the time of the sale and any 6670

easements and covenants of record running with the land and	6671
created prior to the time at which the taxes or assessments, for	6672
the nonpayment of which the nonproductive land was forfeited,	6673
became due and payable.	6674
When title to a parcel of land upon which a lien has been	6675
placed under section 715.261, 743.04, or 6119.06 of the Revised	6676
Code is transferred to a county land reutilization corporation	6677
under this section, the lien on the parcel shall be extinguished	6678
if the lien is for costs or charges that were incurred before	6679
the date of the transfer to the corporation and if the	6680
corporation did not incur the costs or charges, regardless of	6681
whether the lien was attached or the costs or charges were	6682
certified before the date of transfer. In such a case, the	6683
corporation and its successors in title shall take title to the	6684
property free and clear of any such lien and shall be immune	6685
from liability in any action to collect such costs or charges.	6686
If a county land reutilization corporation takes title to	6687
property before any costs or charges have been certified or any	6688
lien has been placed with respect to the property under section	6689
715.261, 743.04, or 6119.06 of the Revised Code, the corporation	6690
shall be deemed a bona fide purchaser for value without	6691
knowledge of such costs or lien, regardless of whether the	6692
corporation had actual or constructive knowledge of the costs or	6693
lien, and any such lien shall be void and unenforceable against	6694
the corporation and its successors in title.	6695
At the time of the sale, the auditor shall collect and the	6696
electing subdivision shall pay the fee required by law for-	6697
transferring and recording of deeds.	6698

Upon delivery of a deed conveying any nonproductive land 6699 to an electing subdivision, the county auditor shall charge all 6700

transferring and recording of deeds.

costs incurred in any proceeding instituted under section	6701
5721.14 or 5721.18 of the Revised Code or incurred as a result	6702
of the forfeiture and sale of the nonproductive land to the	6703
taxing districts, including the electing subdivision, in direct	6704
proportion to their interest in the taxes, assessments, charges,	6705
interest, and penalties on the nonproductive land due and	6706
payable at the time the land was sold at the forfeiture sale.	6707
The interest of each taxing district in the taxes, assessments,	6708
charges, penalties, and interest on the nonproductive land shall	6709
bear the same proportion to the amount of those taxes,	6710
assessments, charges, penalties, and interest that the amount of	6711
taxes levied by each district against the nonproductive land in	6712
the preceding tax year bears to the taxes levied by all such	6713
districts against the nonproductive land in the preceding tax	6714
year. If the electing subdivision is a county land reutilization	6715
corporation and the nonproductive land is sold or transferred to	6716
the corporation, the corporation shall be deemed to have the	6717
proportionate interest of the county designating or organizing	6718
such corporation in the taxes, assessments, charges, penalties,	6719
and interest on the nonproductive land in the county. In making	6720
a semiannual apportionment of funds, the auditor shall retain at	6721
the next apportionment the amount charged to each such taxing	6722
district, except that in the case of nonproductive land conveyed	6723
to a county land reutilization corporation the auditor shall	6724
invoice the corporation the amount charged to it.	6725

(D) If no political subdivision has requested to purchase 6726 a parcel of land at a foreclosure sale, any lands otherwise 6727 forfeited to the state for want of a bid at the foreclosure sale 6728 may, upon the request of a county land reutilization 6729 corporation, be transferred directly without cost to the 6730 corporation without appraisal or public bidding. 6731

Sec. 5722.05. Whenever nonproductive land is sold or	6732
<u>transferred</u> under section <u>323.65 to 323.79, 5721.19, 5722.03-or</u>	6733
5722.04, or 5723.04 of the Revised Code to an electing	6734
subdivision, no action shall be commenced, nor shall any defense	6735
be asserted, after one year from the date the deed conveying	6736
such land to the electing subdivision is filed for record, to	6737
question the validity of the title vested in the electing	6738
subdivision by such sale or transfer for any irregularity,	6739
informality, or omission in the proceedings relative to the	6740
foreclosure, forfeiture, or sale, or transfer of such	6741
nonproductive land to the electing subdivision.	6742
Sec. 5722.06. An electing subdivision, other than a county	6743
land reutilization corporation, shall assume possession and	6744
control of any nonproductive land acquired by it under section	6745
5722.03, 5722.04, or 5722.10 of the Revised Code and any other	6746
land it acquires <u>from whatever source acquired</u> as a part of its	6747
land reutilization program. The electing subdivision shall hold	6748
and administer such property in a governmental capacity for the	6749
benefit of itself and of other taxing districts having an	6750
interest in the taxes, assessments, charges, interest, and	6751
penalties due and owing thereon at the time of the property's	6752
acquisition by the electing subdivision. In its administration	6753
of such nonproductive land as a part of a land reutilization	6754
program, the electing subdivision shall:	6755
(A) Manage, maintain, and protect, or temporarily use for	6756
a public purpose such land in such manner as it deems	6757
appropriate;	6758
(B) Compile and maintain a written inventory of all such	6759

land. The inventory shall be available for public inspection and

distribution at all times.

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(C) Study, analyze, and evaluate potential, present, and	6762
future uses for such land which would provide for the effective	6763
reutilization of the nonproductive land;	6764
(D)—Plan for, and use its best efforts to consummate, the	6765
sale or other disposition of such land at such times and upon	6766
such terms and conditions as it deems appropriate to the	6767
fulfillment of the purposes and objectives of its land	6768
reutilization program;	6769
$\frac{(E)-(D)}{(D)}$ Establish and maintain records and accounts	6770
reflecting all transactions, expenditures, and revenues relating	6771
to its land reutilization program, including separate	6772
itemizations of all transactions, expenditures, and revenues	6773
concerning each individual parcel of real property acquired as a	6774
part of such program.	6775
A county land reutilization corporation acquiring title to	6776
lands under section 5722.03, 5722.04, or 5722.10, 5723.01, or	6777
$\underline{5723.04}$ of the Revised Code, and to any other land it acquires	6778
from whatever source acquired as a part of its land	6779
reutilization program, shall maintain, operate, hold, transact,	6780
and dispose of such land as provided in its plan and pursuant to	6781
its purposes under Chapter 1724. of the Revised Code.	6782
Sec. 5722.07. As used in this section, "fair market value"	6783
means the appraised value of the nonproductive land made with-	6784
reference to such redevelopment and reutilization restrictions	6785
as may be imposed by the electing subdivision as a condition of	6786
sale or as may be otherwise applicable to such land.	6787
An electing subdivision may, without competitive bidding,	6788
sell any land acquired by it as a part of its land reutilization	6789

program at such times, to such persons, and upon such terms and

conditions, and subject to such restrictions and covenants as it	6791
deems necessary or appropriate to assure promote the land's	6792
effective reutilization. Except with respect to a sale by or to-	6793
a county land reutilization corporation, such land shall be sold-	6794
at not less than its fair market value. However, except with	6795
respect to land held by a county land reutilization corporation,	6796
upon the approval of the legislative authorities of those taxing	6797
districts entitled to share in the proceeds from the sale-	6798
thereof, the An electing subdivision may either retain such	6799
land for devotion by it to <u>land reutilization purposes or public</u>	6800
use, or sell, lease, or otherwise transfer any such land to	6801
another a political subdivision—for the devotion to public use—	6802
by such political subdivision for a consideration less than fair-	6803
market value, electing subdivision, or any other person to	6804
promote the land's effective reutilization.	6805
Whenever an electing subdivision sells any land acquired	6806
as part of its land reutilization program for an amount equal to-	6807
or greater than fair market value, it shall execute and deliver	6808
all agreements and instruments incident thereto. The electing-	6809
subdivision may execute and deliver all agreements and	6810
instruments without procuring any approval, consent, conveyance,	6811
or other instrument from any other person or entity, including	6812
the other taxing districts entitled to share in the proceeds-	6813
from the sale thereof.	6814
An electing subdivision may, for purposes of land	6815
disposition, consolidate, assemble, or subdivide individual	6816

Sec. 5722.08. When an any electing subdivision, other than
a county land reutilization corporation, sells any land acquired
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program.

as a part of its land reutilization program, the proceeds from	6821
such sale shall be applied and distributed in the following	6822
order without reporting or accounting to the taxing districts:	6823
(A) To the electing subdivision in reimbursement of its	6824
-	
expenses incurred on account of the acquisition, administration,	6825
management, maintenance, and disposition of such land, and such	6826
other expenses of the land reutilization program as the electing	6827
subdivision may apportion to such land;	6828
(B) To the county treasurer to reimburse those taxing	6829
districts to which the county auditor charged the costs of	6830
foreclosure pursuant to section 5722.03 of the Revised Code, or	6831
costs of forfeiture pursuant to section 5722.04 of the Revised	6832
Code. If the proceeds of the sale of the nonproductive lands,	6833
after making the payment required under this division, are not-	6834
sufficient to reimburse the full amounts charged to taxing-	6835
districts as costs under section 5722.03 or 5722.04 of the	6836
Revised Code, the balance of the proceeds shall be used to	6837
reimburse the taxing districts in the same proportion as the	6838
costs were charged .electing subdivision to be used for land	6839
reutilization purposes, public purposes, and, in the case of	6840
county land reutilization corporations, any purpose enumerated	6841
in Chapter 1724. of the Revised Code;	6842
(C) To the county treasurer for distribution to the taxing	6843
districts charged costs under section 5722.03 or 5722.04 of the	6844
Revised Code, in the same proportion as they were charged costs	6845
by the county auditor, an amount representing both of the	6846
following:	6847
(1) The taxes, assessments, charges, penalties, and	6848
interest due and owing on such land as of the date of	6849
acquisition by the electing subdivision;	6850

(2) The taxes, assessments, charges, penalties, and	6851
interest that would have been due and payable with respect to-	6852
such land from such date of acquisition were such land not	6853
exempt from taxation pursuant to section 5722.11 of the Revised	6854
Code.	6855
(D)—The balance, if any, to be retained by the electing	6856
subdivision for application to the payment of costs and expenses	6857
of its present or future land reutilization program uses and	6858
	6859
<u>expenses</u> .	6639
All proceeds from the sale of lands held by a county land	6860
reutilization corporation shall be retained by the county land-	6861
reutilization corporation for the purposes for which it was	6862
organized without further reporting or accounting to the taxing	6863
districts.	6864
Sec. 5722.10. An electing subdivision may accept a	6865
conveyance in lieu of foreclosure of delinquent land from the	6866
owners-thereof of the delinquent land, regardless of whether a	6867
tax foreclosure has been filed against the delinquent land. Such	6868
conveyance may only be accepted with the consent of the county	6869
auditor acting as the agent of the state pursuant to section	6870
5721.09 of the Revised Code. If an electing subdivision or	6871
county land reutilization corporation certifies to the auditor	6872
in writing that the delinquent land is abandoned land as defined	6873
in section 323.65 of the Revised Code, the auditor shall consent	6874
to the conveyance. Such consent shall be given regardless of	6875
whether there exists any liens, encumbrances, or other interests	6876
of record on the abandoned delinquent land, except that upon	6877
such conveyance, the liens, encumbrances, or other interests of	6878
record shall remain with the land as conveyed to the electing	6879
subdivision or county land reutilization corporation. If the	6880

electing subdivision or county land reutilization corporation	6881
does not certify to the auditor in writing that the delinquent	6882
land is abandoned land, the auditor may consent to the	6883
conveyance for any reason authorized in this chapter. The owners	6884
or the electing municipal corporation or township shall pay all	6885
expenses incurred by the county in connection with any	6886
foreclosure or foreclosure and forfeiture proceeding filed	6887
pursuant to section 323.25, sections 323.65 to 323.79, or	6888
section 5721.18 or 5721.14 of the Revised Code relative to such	6889
land. When the electing subdivision is the county or county land	6890
reutilization corporation acting on behalf of a county, it may	6891
require the owner to pay the expenses. The owner shall present	6892
the electing subdivision with evidence satisfactory to the	6893
subdivision that it will obtain by such conveyance fee simple	6894
title to such delinquent land. Unless otherwise agreed to by the	6895
electing subdivision accepting the conveyance, the title shall	6896
be free and clear of all liens and encumbrances, except such	6897
easements and covenants of record running with the land as were	6898
created prior to the time of the conveyance and delinquent	6899
taxes, assessments, penalties, interest, and charges, and taxes	6900
and special assessments that are a lien on the real property at	6901
the time of the conveyance. Any costs, charges, or liens that	6902
have been assessed, certified, or placed under section 715.261,	6903
743.04, or 6119.06 of the Revised Code with respect to real	6904
property acquired by or transferred to a county land	6905
reutilization corporation under this section shall, at the time	6906
of the conveyance to the corporation, be extinguished and of no	6907
force and effect as against the corporation, its successors, or	6908
its assignees, provided that the lien is for charges or costs	6909
that were incurred before the date of transfer to the	6910
corporation and that were not incurred by the corporation.	6911

Real property acquired by an electing subdivision under	6912
this section shall not be subject to foreclosure or forfeiture	6913
under Chapter 5721. or 5723. of the Revised Code. The sale or	6914
other transfer, as authorized by section 5722.07 of the Revised	6915
Code, of real property acquired under this section shall	6916
extinguish the lien on the title for all taxes, assessments,	6917
penalties, interest, and charges delinquent at the time of the	6918
conveyance of the delinquent land to the electing subdivision-	6919
The conveyance of real property under this section shall	6920
extinguish all liens on the title for taxes, assessments,	6921
penalties, interest, and charges at the time of the conveyance	6922
of the delinquent land to the electing subdivision.	6923
Sec. 5722.11. All lands acquired and held by an electing	6924
subdivision pursuant to this chapter shall be deemed real	6925
property used for a public purpose and, notwithstanding section	6926
5709.08 of the Revised Code, shall be exempt from taxation until	6927
sold. An exemption authorized under this section shall commence	6928
on the day title to the property is transferred to the electing	6929
subdivision and shall continue while title is held by the	6930
electing subdivision. The exemption shall end on the last day of	6931
the tax year in which the instrument transferring title from the	6932
electing subdivision to an owner whose use of the property does	6933
not qualify for an exemption pursuant to any other section of	6934
the Revised Code is recorded. If the title to the property is	6935
transferred to the electing subdivision and from the electing	6936
subdivision in the same tax year, then the exemption shall	6937
continue to the end of that tax year. The amount of taxes that	6938
are a lien but not yet determined, assessed, and levied for the	6939
tax year in which title is transferred to the electing	6940
subdivision shall be remitted by the county auditor.	6941

Sec. 5722.111. (A) In addition to all sources of funding

and income from any lawful source, up to fifty per cent of real	6943
property taxes collected on real property conveyed by a county	6944
land reutilization corporation may be remitted and paid to the	6945
county land reutilization fund established by a county pursuant	6946
to section 321.263 of the Revised Code. Such allocation of real	6947
property tax revenue shall commence with the first taxable year	6948
following the date of conveyance and shall continue for a period	6949
of up to five years. Such remittance shall apply to real	6950
property acquired by a county land reutilization corporation	6951
from sections 323.28 or 323.65 to 323.79 of the Revised Code and	6952
Chapters 5721., 5722., and 5723. of the Revised Code.	6953
(P) A recolution by the beard of county commissioners	6954
(B) A resolution by the board of county commissioners shall be necessary to invoke the remittance required in division	6955
(A) of this section. If the board elects to invoke the	6956
	6957
remittance required in division (A) of this section, such	
resolution shall provide for the amount and duration of the	6958
remittance. The resolution may also prescribe the taxing	6959
districts within the county to which the remittance shall apply,	6960
and may include provisions exempting one or more taxing	6961
districts from the application of the remittance.	6962
(C) If the real property acquired by a county land	6963
reutilization corporation as provided in division (A) of this	6964
section becomes delinquent within five years following the first	6965
taxable year after the conveyance, the county treasurer may	6966
enforce the delinquency in the same manner provided by law, but	6967
the remittance required in division (A) of this section to the	6968
county land reutilization fund shall not apply to the parcel	6969
from the first taxable year that the real property taxes on such	6970
conveyed land becomes delinquent.	6971
(D) A county land reutilization corporation may, by	6972
1D) A Country raise reactifization corporation may, by	0312

resolution of its board, elect not to receive the real property	6973
taxes described in division (A) of this section for any real	6974
property conveyed by the county land reutilization corporation.	6975
If such an election is made, the corporation shall notify the	6976
county treasurer and auditor of the county in which the real	6977
property is located by filing a copy of the resolution with the	6978
county treasurer and auditor, and thereafter the county	6979
treasurer and auditor shall remit such real property taxes to	6980
the appropriate taxing districts.	6981
Con F700 14 If nonneductive land is subsequently	6982
Sec. 5722.14. If nonproductive land is subsequently	6982

included within an impacted cities project, as defined in 6983 section 1728.01 of the Revised Code, taxes on the land in the 6984 base period of the year immediately preceding the initial 6985 acquisition, as provided in section 1728.111 of the Revised 6986 Code, shall be determined by applying the land valuation as it 6987 existed in either the year preceding such initial acquisition, 6988 or in the next succeeding year after such nonproductive land is 6989 sold pursuant to section 5722.07 or 5722.13 of the Revised Code, 6990 whichever valuation is greater. 6991

This section does not apply to nonproductive land acquired and held by a county land reutilization corporation.

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Sec. 5722.15. (A) When an electing subdivision purchases 6994 acquires nonproductive land under section sections 323.65 to 6995 <u>323.79</u>, 5722.03or, 5722.04, 5722.10, 5723.01, or 5723.04 of the 6996 Revised Code, the county auditor shall remove from the auditor's 6997 tax lists and duplicates all taxes, assessments, charges, 6998 penalties, and interest that are due and payable on the land at 6999 the time of the sale-acquisition in the same manner as if the 7000 property had been sold to any other buyer at the foreclosure or 7001 forfeiture sale. 7002

7015

H. B. No. 241 As Introduced

(B) The county auditor shall certify to an electing	7003
subdivision, other than a county land reutilization corporation,	7004
that purchases nonproductive land under section 5722.03 or-	7005
5722.04 of the Revised Code a record of all of the taxes,	7006
assessments, charges, interest, and penalties that were due on-	7007
the parcel at the time of the sale; the taxing districts to-	7008
which they were owed; and the proportion of that amount that was	7009
owed to each taxing district. Except with respect to a county	7010
land reutilization corporation, the certification shall be used-	7011
by such an electing subdivision in distributing the proceeds of-	7012
any sale of the land in accordance with division (C)(1) of-	7013
section 5722.08 of the Revised Code.	7014

Sec. 5722.21. (A) As used in this section:

- (1) "Eligible delinquent land" means delinquent land—or—7016

 delinquent vacant land, as defined in section 5721.01 of the 7017

 Revised Code, included in a delinquent tax list or delinquent—7018

 vacant land tax list—that has been certified delinquent within 7019

 the meaning of section 5721.03 of the Revised Code, excluding 7020

 any certificate parcel as defined in section 5721.30 of the 7021

 Revised Code. 7022
- (2) "Delinquent taxes Taxes" means the cumulative amount of
 unpaid taxes, assessments, recoupment charges, penalties, and
 7024
 interest charged against eligible delinquent land that became
 7025
 delinquent, including taxes that are a lien but not yet
 7026
 determined, assessed, and levied, before transfer of title to a
 7027
 county, municipal corporation, township, or county land
 7028
 reutilization corporation under this section.
 7029
- (3) "Foreclosure costs" means the sum of all costs or 7030 other charges of publication, service of notice, prosecution, or 7031 other proceedings against the land under sections 323.25 to 7032

323.28, 323.65 to 323.79, or Chapter 5721. of the Revised Code	7033
as may pertain to delinquent land or be fairly apportioned to it	7034
by the county treasurer.	7035
(4) "Tax foreclosure sale" means a sale of delinquent land	7036
pursuant to foreclosure proceedings under sections 323.25 to	7037
323.28, 323.65 to 323.79, or section 5721.14 or 5721.18 of the	7038
Revised Code.	7039
(5) "Taxing authority" means the legislative authority of	7040
any taxing unit, as defined in section 5705.01 of the Revised	7041
Code, in which is located a parcel of eligible delinquent land-	7042
acquired or to be acquired by a county, municipal corporation,	7043
township, or county land reutilization corporation in which a	7044
declaration under division (B) of this section is in effect.	7045
(B) The legislative authority of a municipal corporation	7046
may declare by ordinance, or a board of county commissioners, a	7047
board of township trustees, or the board of directors of a	7048
county land reutilization corporation may declare by resolution,	7049
that it is in the public interest for the county, municipal	7050
corporation, township, or county land reutilization corporation	7051
to acquire tax-delinquent real property within the county,	7052
municipal corporation, or township for the public purpose of	7053
redeveloping the property or otherwise rendering it suitable for	7054
productive, tax-paying use. In any county, municipal	7055
corporation, or township in which The eligible delinquent land	7056
may be acquired from any person, including another political	7057
subdivision or an electing subdivision. When such a declaration	7058
is in effect, the county, municipal corporation, township, or	7059
county land reutilization corporation may purchase or otherwise	7060
acquire title to eligible delinquent land, other than by	7061
appropriation, and the title shall pass free and clear of the	7062

lien <u>all liens</u> for delinquent taxes <u>as provided in division (D)</u>	7063
of this section and costs, including foreclosure costs, which	7064
shall be extinguished simultaneously with the transfer of title	7065
to the county, municipal corporation, township, or county land	7066
reutilization corporation. The authority granted by this section	7067
is supplemental to the authority granted under sections 5722.01	7068
to 5722.15 of the Revised Code.	7069
(C) With respect to any parcel of eligible delinquent land	7070
purchased or acquired by a county, municipal corporation,	7071
township, or county land reutilization corporation in which a	7072
declaration is in effect under this section, the county,	7073
municipal corporation, or township may obtain the consent of	7074
each taxing authority for release of any claim on the delinquent	7075
taxes and associated costs attaching to that property at the	7076
time of conveyance to the county, municipal corporation, or	7077
township. Consent shall be obtained in writing, and shall be	7078
certified by the taxing authority granting consent or by the	7079
fiscal officer or other person authorized by the taxing	7080
authority to provide such consent. Consent may be obtained	7081
before or after title to the eligible delinquent land is	7082
transferred to the county, municipal corporation, or township. A	7083
county that has organized and designated a county land-	7084
reutilization corporation for purposes of this chapter is not	7085
required to obtain such consent. Upon conveyance to a county	7086
land reutilization corporation, the consent shall be deemed to-	7087
have been given to the extent that the corporation requires-	7088
consent.	7089
The taxing authority of a taxing unit and a county,	7090
municipal corporation, or township in which a declaration is in	7091
effect under this section may enter into an agreement whereby	7092
the taxing authority consents in advance to release of the	7093

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taxing authority's claim on delinquent taxes and associated	7094
costs with respect to all or a specified number of parcels of	7095
eligible delinquent land that may be purchased or acquired by	7096
the county, municipal corporation, or township for the purposes-	7097
of this section. The agreement shall provide for any terms and	7098
conditions on the release of such claim as are mutually-	7099
agreeable to the taxing authority and county, municipal	7100
corporation, or township, including any notice to be provided by	7101
the county, municipal corporation, or township to the taxing-	7102
authority of the purchase or acquisition of eligible delinquent-	7103
land situated in the taxing unit; any option vesting in the	7104
taxing authority to revoke its release with respect to any-	7105
parcel of eligible delinquent land before the release becomes-	7106
effective; and the manner in which notice of such revocation-	7107
shall be effected. Nothing in this section or in such an-	7108
agreement shall be construed to bar a taxing authority from	7109
revoking its advance consent with respect to any parcels of	7110
eligible delinquent land purchased or acquired by the county,	7111
municipal corporation, or township before the county, municipal	7112
corporation, or township enters into a purchase or other-	7113
agreement for acquisition of the parcels.	7114
A county that has organized and designated a county land	7115
reutilization corporation is not required to enter into such an	7116
agreement with a taxing authority.	7117
(D) The lien for the delinquent taxes and associated costs-	7118
for which all of the taxing authorities have consented to-	7119
release their claims under this section is hereby extinguished,	7120
and the transfer of title to such delinquent land to the county,	7121
municipal corporation, or township shall be transferred free and	7122
clear of the lien for such taxes and costs. If a taxing	7123
authority does not consent to the release of its claim on	7124

delinquent taxes and associated costs, the entire amount of the	7125
lien for such taxes and costs shall continue as otherwise-	7126
provided by law until paid or otherwise discharged according to-	7127
law. If a county land reutilization corporation acquires title	7128
to eligible delinquent land under this section, the lien for	7129
delinquent taxes and costs with respect to land acquired by the-	7130
corporation shall be extinguished simultaneously with the-	7131
transfer of title to the corporation, notwithstanding that the	7132
taxing authorities have not consented to release their claims	7133
under this section.	7134
(E) All eligible delinquent land acquired by a county,	7135
municipal corporation, township, or county land reutilization	7136
corporation under this section is real property held for a	7137
public purpose and is exempted from taxation until the county,	7138
municipal corporation, township, or county land reutilization	7139
corporation sells or otherwise disposes of property. An	7140
exemption authorized under this section shall commence on the	7141
day title to the eligible delinquent land is transferred to the	7142
county, municipal corporation, township, or county land	7143
reutilization corporation and shall continue while title is held	7144
by the county, municipal corporation, township, or county land	7145
reutilization corporation. The exemption shall end on the last	7146
day of the tax year in which the instrument transferring title	7147
from the county, municipal corporation, township, or county land	7148
reutilization corporation to an owner whose use of the property	7149
does not qualify for an exemption pursuant to any other section	7150
of the Revised Code is recorded. If the title to the property is	7151
transferred to and from the county, municipal corporation,	7152
township, or county land reutilization corporation in the same	7153
tax year, then the exemption shall continue to the end of that	7154
tax year.	7155

$\frac{(F)-(D)}{(D)}$ If a county, municipal corporation, township, or	7156
county land reutilization corporation sells or otherwise	7157
disposes of delinquent land it purchased or acquired and for	7158
which all or a portion of a taxing authority's claim for-	7159
delinquent taxes was released under this section, whether by	7160
consent of the taxing authority or pursuant to division (D) of	7161
this section, the net proceeds from such sale or disposition	7162
shall be used for such redevelopment purposes the board of	7163
county commissioners, the legislative authority of the municipal	7164
corporation, the board of township trustees, or the board of	7165
directors of the county land reutilization corporation considers	7166
necessary or appropriate.	7167

Sec. 5723.01. (A) (1) Every tract of land and town lot, 7168 which, pursuant to foreclosure proceedings under section 323.25, 7169 sections 323.65 to 323.79, or section 5721.18 of the Revised 7170 Code, has been advertised and offered for sale on two separate 7171 occasions, not less than two weeks apart, or under sections 7172 323.65 to 323.79 or section 715.261 of the Revised Code, has 7173 been advertised and offered for sale on at least one occasion, 7174 and not sold for want of bidders, shall be forfeited to the 7175 7176 state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A) (3) of 7177 this section. 7178

(2) (B) The county prosecuting attorney shall certify to 7179 the court or, in the case of foreclosure proceedings under 7180 sections 323.65 to 323.79 of the Revised Code, to the board of 7181 revision that such tract of land or town lot has been twice 7182 offered for sale and not sold for want of a bidder. Such 7183 forfeiture of lands and town lots shall be effective when the 7184 court or board by entry orders such lands and town lots 7185 forfeited to the state-or to a political subdivision, school-7186

district, or county land reutilization corporation pursuant to	7187
division (A) (3) of this section.	7188
(C) A copy of such the entry described in division (B) of	7189
this section shall be certified to the county auditor and, after	7190
the date of the certification, all the right, title, claim, and	7191
interest of the former owner is transferred to and vested in the	7192
state to be disposed of in compliance with this chapter. The	7193
county auditor shall record a copy of the entry with the county	7194
recorder.	7195
(3) After having been notified pursuant to division (A)(2)	7196
of this section that the tract of land or town lot has been-	7197
twice offered for sale and not sold for want of bidders, the	7198
court shall notify the political subdivision and school district	7199
in which the property is located, and any county land-	7200
reutilization corporation in the county, and offer to forfeit	7201
the property to the political subdivision, school district, or	7202
corporation, or to an electing subdivision as defined in section	7203
5722.01 of the Revised Code, upon a petition from the political	7204
subdivision, school district, or corporation. If no such	7205
petition is filed with the court within ten days after	7206
notification by the court, the court shall forfeit the property	7207
to the state in accordance with division (A)(2) of this section.	7208
If a political subdivision, school district, or corporation-	7209
requests through a petition to receive the property through	7210
forfeiture, the forfeiture of land and town lots is effective	7211
when, by entry, the court orders such lands and town lots	7212
forfeited to the political subdivision, school district, or	7213
corporation. The court shall certify a copy of the entry to the	7214
county auditor and, after the date of certification, all the	7215
right, title, claim, and interest of the former owner is	7216

transferred to and vested in the political subdivision, school-

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7232

district, or corporation. (4) (D) From and after the date of journalization of the 7219 order forfeiting a tract of land or a town lot to the state 7220 pursuant to division $\frac{A}{2}$ (B) of this section and until such 7221 forfeited land has been redeemed by the former owner pursuant to 7222 section 5723.03 of the Revised Code or sold or transferred 7223 pursuant to section 5723.04 of the Revised Code, any political 7224 subdivision in which the forfeited land is located or the county 7225 land reutilization corporation of the county in which the 7226 7227 forfeited land is located, or an officer, agent, or employee of the subdivision or corporation, upon knowledge or belief that 7228 the forfeited land is unoccupied as defined in section 323.65 of 7229 the Revised Code, may enter the forfeited lands and any 7230

7233 (a) (1) Conducting an appraisal or inspection of the buildings, structures, or other improvements located on the 7234 forfeited land; 7235

buildings, structures, or other improvements located on that

land, for any of the following purposes:

- (b) (2) Conducting a voluntary action as defined in 7236 Chapter 3746. of the Revised Code or other environment 7237 assessment of the forfeited land and any buildings, structures, 7238 or other improvements located on that land; 7239
- (c) (3) Conducting any other health and safety inspection 7240 of the forfeited land and any buildings, structures, or other 7241 7242 improvements located on that land.

Unless an action or omission of a political subdivision or 7243 county land reutilization corporation, or an officer, agent, or 7244 employee of the subdivision or corporation, by clear and 7245 convincing evidence, constitutes willful or wanton misconduct or 7246

intentionally tortious conduct, the political subdivision or	7247
county land reutilization corporation, or an officer, agent, or	7248
employee of a subdivision or corporation, that enters the	7249
forfeited land pursuant to this division is not liable in any	7250
civil or administrative action, including an action in trespass,	7251
resulting from the entry onto the forfeited land or for any tort	7252
action as defined in section 3746.24 of the Revised Code	7253
resulting from the testing for or actual presence of hazardous	7254
substances or petroleum at, or the release of hazardous	7255
substances or petroleum from, a property where a voluntary	7256
action is being or has been conducted pursuant to Chapter 3746.	7257
of the Revised Code and the rules adopted under it. This	7258
immunity is in addition to any immunities from civil liability	7259
or defenses established by any other section of the Revised Code	7260
or available at common law. Any entry upon forfeited land and	7261
any buildings, structures, or improvements located on that land	7262
pursuant to division $\frac{(A)}{(A)}$ $\frac{(D)}{(D)}$ of this section shall not	7263
constitute the exercise of dominion or control over the land or	7264
buildings, structures, or improvements on the land when that	7265
entry is for the purposes described in divisions $\frac{(A)(4)(a)}{(D)}$	7266
(1) to (c) (3) of this section .	7267
(B) Every parcel against which a judgment of foreclosure	7268
and forfeiture is made in accordance with section 5721.16 of the	7269
Revised Code is forfeited to the state on the date the court	7270
enters a finding under that section. After that date, all the	7271
right, title, claim, and interest of the former owner is	7272

Sec. 5723.03. If the former owner of real property that 7275 has been forfeited, at any time before the state has disposed of 7276 such property, pays into the treasury of the county in which the 7277

7273

7274

transferred to the state to be disposed of in compliance with-

the relevant provisions of this chapter.

property is situated, all the taxes, assessments, penalties,	7278
interest, and costs incurred in the foreclosure or foreclosure	7279
and forfeiture proceedings under section 323.25, 5721.14, or	7280
5721.18 $_{\!\scriptscriptstyle L}$ or sections 323.65 to 323.79 of the Revised Code or in	7281
proceedings under this chapter that stand charged against the	7282
property at the time of such payment, the state shall relinquish	7283
to such former owner all claim to such property. The county	7284
auditor shall then reenter the property on the auditor's tax	7285
list, under the name of the proper owner.	7286
Sec. 5723.04. (A) The county auditor shall maintain a list	7287
of forfeited lands and shall offer conduct annually a sale of	7288
one or more tracts of such lands for sale annually, or more	7289
frequently if the auditor determines that more frequent sales	7290
are necessary. Subject to division (D) of this section, the	7291
auditor shall select the tract or tracts of forfeited lands to	7292
be included in such a sale. The auditor shall not be required to	7293
<pre>do either of the following:</pre>	7294
(1) Include all tracts of forfeited land on the list in	7295
any sale;	7296
(2) Offer any particular tract of forfeited land for sale	7297
at a particular time or within a given interval.	7298
(B) Notwithstanding division (A) of this section, upon the	7299
request of a county land reutilization corporation organized	7300
under Chapter 1724. of the Revised Code, the county auditor	7301
shall promptly transfer to such corporation, by auditor's deed,	7302
the fee simple title to a parcel on the list of forfeited lands,	7303
which shall pass to such corporation free and clear of all	7304
taxes, assessments, charges, penalties, interest, and costs.	7305
Subject to division (C) of this section, any subordinate liens	7306
shall be deemed fully and forever satisfied and discharged. Upon	7307

such request, the land is deemed sold by the state for no	7308
consideration. The county land reutilization corporation or its	7309
agent shall file the deed for recording.	7310
(C) When title to a parcel of land upon which a lien has	7311
been placed under section 715.261, 743.04, or 6119.06 of the	7312
Revised Code is transferred to a county land reutilization	7313
corporation under this section, the lien on the parcel shall be	7314
extinguished if the lien is for costs or charges that were	7315
incurred before the date of the transfer to the corporation and	7316
if the corporation did not incur the costs or charges,	7317
regardless of whether the lien was attached or the costs or	7318
charges were certified before the date of transfer. In such a	7319
case, the corporation and its successors in title shall take	7320
title to the property free and clear of any such lien and shall	7321
be immune from liability in any action to collect such costs or	7322
charges.	7323
If a county land reutilization corporation takes title to	7324
property before any costs or charges have been certified or any	7325
lien has been placed with respect to the property under section	7326
715.261, 743.04, or 6119.06 of the Revised Code, the corporation	7327
shall be deemed a bona fide purchaser for value without	7328
knowledge of such costs or lien, regardless of whether the	7329
corporation had actual or constructive knowledge of the costs or	7330
lien, and any such lien shall be void and unenforceable against	7331
the corporation and its successors in title.	7332
(D) If a county land reutilization corporation organized	7333
under Chapter 1724. of the Revised Code requests that a tract or	7334
tracts of forfeited lands on the list of forfeited lands not be	7335

offered for sale at any time before the second publication in a

newspaper or three days before the sale if the notice of sale is

7336

published electronically pursuant to section 5721.182 of the	7338
Revised Code, then the county auditor shall not offer that	7339
parcel for sale. Such a request by the county land reutilization	7340
corporation shall not obligate the corporation to acquire the	7341
tract or tracts pursuant to division (B) of this section or	7342
section 5722.04 of the Revised Code. A county land reutilization	7343
corporation shall not request that a tract of forfeited land not	7344
be offered for sale if, as a result of one or more previous	7345
requests of the county land reutilization corporation, the tract	7346
of land has not been offered for sale for three consecutive	7347
years.	7348

Sec. 5723.05. If the taxes, assessments, charges, 7349 penalties, interest, and costs due on the forfeited lands have 7350 not been paid when the county auditor fixes the date for the 7351 sale of forfeited lands, the auditor shall give notice of them 7352 once a week for two consecutive weeks, if published in a 7353 newspaper, or for fourteen days, if published electronically 7354 pursuant to section 5721.182 of the Revised Code, prior to the 7355 date fixed by the auditor for the sale, as provided in section 7356 5721.03 of the Revised Code. The notice shall state that if the 7357 taxes, assessments, charges, penalties, interest, and costs 7358 charged against the lands forfeited to the state for nonpayment 7359 of taxes are not paid into the county treasury, and the county 7360 treasurer's receipt produced for the payment before the time 7361 specified in the notice for the sale of the lands, which day 7362 shall be named in the notice, each forfeited tract on which the 7363 taxes, assessments, charges, penalties, interest, and costs 7364 remain unpaid will be offered for sale beginning on the date set 7365 by the auditor, at the courthouse in the county, in order to 7366 satisfy the unpaid taxes, assessments, charges, penalties, 7367 interest, and costs, and that the sale will continue from day to 7368

day until each of the tracts <u>in the sale</u> is sold or offered for	7369
sale.	7370
The notice also shall state that, if the forfeited land is	7371
sold for an amount that is less than the amount of the	7372
delinquent taxes, assessments, charges, penalties, and interest	7373
against it, and, if division (B)(2) of section 5721.17 of the	7374
Revised Code is applicable, any notes issued by a receiver	7375
pursuant to division (F) of section 3767.41 of the Revised Code	7376
and any receiver's lien as defined in division (C)(4) of section	7377
5721.18 of the Revised Code, the court, in a separate order, may	7378
enter a deficiency judgment against the last owner of record of	7379
the land before its forfeiture to the state, for the amount of	7380
the difference; and that, if that owner of record is a	7381
corporation, the court may enter the deficiency judgment against	7382
the stockholder holding a majority of that corporation's stock.	7383
Sec. 5723.06. (A) (1) The county auditor, on the day set	7384
for the sale of forfeited lands provided in section 5723.04 of	7385
the Revised Code, shall attend at the courthouse and offer for	7386
sale the whole of each tract of land as contained in the list	7387
provided for in such section to be included in the sale, at	7388
public auction, to the highest bidder, for an amount sufficient	7389
to pay the lesser of the amounts described in divisions (A) (1)	7390
and (2) of section 5721.16 of the Revised Code following:	7391
(a) The fair market value of the parcel, as determined by	7392
the county auditor and as specified in the delinquent land tax	7393
certificate or master list of delinquent tracts, plus the costs	7394
incurred in the foreclosure proceedings and forfeiture	7395
proceedings;	7396
(b) The total amount of the finding entered by the court,	7397
including all taxes, assessments, charges, penalties, and	7398

interest payable subsequent to the delivery to the county	7399
prosecuting attorney of the delinquent land tax certificate or	7400
master list of delinquent tracts and prior to the journalization	7401
of the order of forfeiture described in section 5723.01 of the	7402
Revised Code, plus the costs incurred in the foreclosure and	7403
forfeiture proceedings. For purposes of determining such amount,	7404
the county treasurer may estimate the amount of taxes,	7405
assessments, interest, penalties, and costs that will be payable	7406
at the time the land is forfeited to the state.	7407
The sale may be conducted at any location in the county	7408
considered appropriate by the county auditor-shall offer each	7409
tract separately, beginning with the first tract contained in	7410
the list.	7411
(2) If no bid is received for any of the tracts in an	7412
amount sufficient to pay the required amount prescribed in	7413
division (A)(1) of this section, and no notice is given under	7414
section 5722.04 of the Revised Code or division (B) of this	7415
section, the auditor may elect to offer such tract for sale	7416
forthwith, and sell it for the best price obtainable. The county	7417
auditor shall continue through such list and may adjourn the	7418
sale from day to day until the county auditor has disposed of or	7419
offered for sale each tract of land specified in the notice. The	7420
county auditor may offer a tract of land two or more times at	7421
the same sale.	7422
(3) Notwithstanding the minimum sales price provisions of	7423
divisions (A)(1) and (2) of this section to the contrary,	7424
forfeited lands sold pursuant to this section shall not be sold	7425
in either of the following circumstances:	7426

(a) To any person that is delinquent on real property

taxes in this state;

7427

(b) For less than the total amount of the taxes,	7429
assessments, penalties, interest, and costs that stand charged	7430
against the land if the highest bidder is the owner of record of	7431
the parcel immediately prior to the judgment of foreclosure $\frac{\partial \mathbf{r}}{\partial \mathbf{r}}$	7432
foreclosure and forfeiture, or a member of the following class	7433
of parties connected to that owner: a member of that owner's	7434
immediate family, a person with a power of attorney appointed by	7435
that owner who subsequently transfers the parcel to the owner, a	7436
sole proprietorship owned by that owner or a member of that	7437
owner's immediate family, or a partnership, trust, business	7438
trust, corporation, or association in which the owner or a	7439
member of the owner's immediate family owns or controls directly	7440
or indirectly more than fifty per cent.	7441

If a parcel sells for less than the total amount of the 7442 taxes, assessments, penalties, interest, and costs that stand 7443 charged against it, the officer conducting the sale shall 7444 require the buyer to complete an affidavit prepared by the 7445 officer stating that the buyer is not the owner of record 7446 immediately prior to the judgment of foreclosure or foreclosure 7447 and forfeiture, or a member of the specified class of parties 7448 connected to that owner, and the affidavit shall become part of 7449 the court records of the proceeding. If the county auditor 7450 discovers within three years after the date of the sale that a 7451 parcel was sold to that owner or a member of the specified class 7452 of parties connected to that owner for a price less than the 7453 amount so described, and if the parcel is still owned by that 7454 owner or a member of the specified class of parties connected to 7455 that owner, the auditor within thirty days after such discovery 7456 shall add the difference between that amount and the sale price 7457 to the amount of taxes that then stand charged against the 7458 parcel and is payable at the next succeeding date for payment of 7459

real property taxes. As used in this paragraph, "immediate	7460
family" means a spouse who resides in the same household and	7461
children.	7462
(B) The director of natural resources may give written	7463

- notice to the auditor prior to the time of the sale of the 7464 director's intention to purchase forfeited land for the state. 7465 Such notice is a legal minimum bid at the time of the sale, and, 7466 if no bid is received in an amount sufficient to pay the lesser 7467 of the amounts described in divisions division (A) (1) and (2) of 7468 this section—5721.16 of the Revised Code, the land is deemed 7469 sold to the state for no consideration. The director of natural 7470 resources shall record the deed. 7471
- (C) The sale of forfeited land under this section conveys

 7472
 the title to the tract or parcel of land, divested of all

 7473
 liability for any taxes, assessments, charges, penalties,

 7474
 interest, and costs due at the time of sale that remain after

 7475
 applying the amount for which it was sold, except as otherwise

 7476
 provided in division (D) of this section.
- (D) If the parcel is sold for the amount described in 7478 division (A) (2) of section 5721.16 of the Revised Code (A) (1) (b) 7479 of this section, and the county treasurer's estimate of that 7480 amount exceeds the amount of taxes, assessments, interest, 7481 penalties, and costs actually payable when the deed is 7482 transferred to the purchaser land is forfeited to the state, the 7483 county auditor shall refund to the purchaser the difference 7484 between the estimate and the amount actually payable. If the 7485 amount of taxes, assessments, interest, penalties, and costs 7486 actually payable when the deed is transferred to the purchaser 7487 exceeds the county treasurer's estimate, the county auditor 7488 shall certify the amount of the excess to the treasurer, who 7489

shall enter that amount on the real and public utility property	7490
tax duplicate opposite the property; the amount of the excess	7491
shall be payable at the next succeeding date prescribed for	7492
payment of taxes in section 323.12 of the Revised Code.	7493
(E) The successful bidder shall pay the county auditor a	7494
deposit of at least ten per cent of the sale price in cash, or	7495
by bank draft or official bank check, at the time of the public	7496
auction, and shall pay the balance of the sale price within	7497
thirty days after the day on which the auction was held. At the	7498
time of the public auction and before the successful bidder pays	7499
the deposit, the county auditor may provide notice to the	7500
successful bidder that failure to pay the balance of the sale	7501
price within the prescribed period shall be considered a default	7502
under the terms of the sale and shall result in retention of the	7503
deposit as payment for the costs associated with advertising and	7504
offering the forfeited land for sale at a future public auction.	7505
If such a notice is provided to the successful bidder and the	7506
bidder fails to pay the balance of the sale price within the	7507
prescribed period, the sale shall be voided due to default, and	7508
the county auditor shall retain the full amount of the deposit.	7509
In such a case, voiding of the sale shall occur automatically	7510
without any action necessary on the part of the county auditor.	7511
If the amount retained by the county auditor is less than the	7512
total costs of advertising and offering that tract of forfeited	7513
land for sale at a future public auction, the county auditor may	7514
initiate an action to recover the amount of any deficiency from	7515
the bidder in the court of common pleas of the county or in a	7516
municipal court with jurisdiction.	7517
Following a default and voiding of a sale under this	7518
division, the forfeited land involved in the voided sale shall	7519
be put back on the forfeited land list and disposed of in	7520

accordance with this chapter. The defaulting bidder, any member	7521
of the bidder's immediate family, any person with a power of	7522
attorney granted by the bidder, and any pass-through entity,	7523
trust, corporation, association, or other entity directly or	7524
indirectly owned or controlled by the bidder or a member of the	7525
defaulting bidder's immediate family shall be prohibited from	7526
bidding on forfeited land at any future public auction for five	7527
years from the date of the bidder's default.	7528
Sec. 5723.10. (A) The notice of sale prescribed in section	7529
5723.05 of the Revised Code, shall be in substance as follows:	7530
FORFEITED LAND SALES	7531
The lands, lots, and parts of lots, in the county of	7532
, forfeited to the state for the nonpayment of	7533
taxes, together with the taxes, assessments, charges, penalties,	7534
interest, and costs charged on them, agreeably to law, and the	7535
dates on which the lands, lots, and parts of lots will be	7536
offered for sale, are contained and described in the following	7537
list:	7538
(Here insert list, together with the day on which each	7539
parcel or groups of parcels will be offered for sale for the	7540
first time and the location of the sale.)	7541
Notice is hereby given to all concerned, that if the	7542
taxes, assessments, charges, penalties, interest, and costs	7543
charged on the list are not paid into the county treasury, and	7544
the county treasurer's receipt produced for the payment, before	7545
the respective dates mentioned in this notice for the sale, each	7546
tract, lot, and part of lot, so forfeited, on which the taxes,	7547
assessments, charges, penalties, interest, and costs remain	7548
unpaid, will be offered for sale on the respective dates	7549

mentioned in this notice for the sale, at the courthouse in the	7550
county, in order to satisfy such taxes, assessments, charges,	7551
penalties, interest, and costs, and that the sale will be	7552
adjourned from day to day until each tract, lot, and part of lot	7553
specified—in the <u>list—sale</u> has been disposed of, or offered for	7554
sale.	7555

If the tract, lot, or part of lot, so forfeited, is sold 7556 for an amount that is less than the amount of the delinquent 7557 taxes, assessments, charges, penalties, and interest against it, 7558 the court, in a separate order, may enter a deficiency judgment 7559 7560 against the last owner of record of the tract, lot, or part of lot before its forfeiture to the state, for the amount of the 7561 difference; if that owner of record is a corporation, the court 7562 may enter the deficiency judgment against the stockholder 7563 holding a majority of the corporation's stock. 7564

(B) If the title search that is required by division (B) 7565 of section 5721.14 or section 5721.18 of the Revised Code that 7566 relates to a parcel subject to an in rem action, or if the 7567 search that relates to a parcel subject to an in personam action 7568 under division (A) of section 5721.18 of the Revised Code, 7569 indicated that a federal tax lien exists relative to the parcel, 7570 then the notice of sale as described in division (A) of this 7571 section additionally shall include the following statement in 7572 7573 boldface type:

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE 7574

FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE 7575

OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A 7576

FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE 7577

SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, 7578

LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN: 7579

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT,	7580
OR PART OF LOT).	7581
	7582
County Auditor	7583
	7584
(Date of Notice)	7585
(C) If the forfeited lands were foreclosed upon as a	7586
result of proceedings for foreclosure instituted under division	7587
(C) of section 5721.18 of the Revised Code, then the form of the	7588
advertisement of sale as described in division (A) of this	7589
section with respect to those lands additionally shall include	7590
the following statement in boldface type:	7591
"Notice is hereby given to all concerned that the	7592
following forfeited tracts, lots, and parts of lots that are	7593
offered for sale pursuant to this notice will be sold subject to	7594
all liens and encumbrances with respect to those tracts, lots,	7595
and parts of lots, other than the liens for land taxes,	7596
assessments, charges, penalties, and interest for which the lien	7597
was foreclosed and in satisfaction of which the property is	7598
sold:	7599
(Insert here the description of each relevant tract, lot,	7600
or part of lot).	7601
	7602
County Auditor	7603
	7604
(Date of Notice)"	7605
Sec. 5723.13. Whenever real property in this state is sold	7606

or transferred under sections 5721.01 to 5721.28, inclusive, or	7607
5723.01 to 5723.19, inclusive, of the Revised Code, no action	7608
shall be commenced, nor shall any defense be set up to question	7609
the validity of the title of the purchasers—at such sale—or	7610
transferees for any irregularity, informality, or omission in	7611
the proceedings relative to the foreclosure, forfeiture,	7612
<u>transfer</u> , or sale, unless such action is commenced or defense	7613
set up within one year after the deed to such property is filed	7614
for record.	7615
G	7616
Sec. 5723.18. (A) Except as otherwise provided in division	1010
(B) (2) of section 5721.17 and division (B) of section 319.43 of	7617
the Revised Code, the proceeds from a forfeiture sale shall be	7618

distributed as follows:

(1) The county auditor shall deduct all costs pertaining 7620 to the forfeiture and sale of forfeited lands, including costs 7621 pertaining to a foreclosure and forfeiture proceeding instituted 7622 under section 5721.14 of the Revised Code, except those paid 7623 under section 5721.04 of the Revised Code, from the moneys 7624 received from the sale of land and town lots forfeited to the 7625 state for the nonpayment of taxes, and shall pay such costs into 7626 the proper fund. In the case of the forfeiture sale of a parcel 7627 7628 against which a foreclosure and forfeiture proceeding was instituted under section 5721.14 of the Revised Code, if the 7629 7630 proceeds from the forfeiture sale are insufficient to pay the 7631 costs pertaining to such proceeding, the county auditor, at the next semiannual apportionment of real property taxes, shall-7632 reduce the amount of real property taxes that the auditor-7633 otherwise would distribute to each subdivision to which taxes, 7634 assessments, charges, penalties, or interest charged against the 7635 parcel are due. The reduction in each subdivision's real 7636 property tax distribution shall equal the amount of the unpaid 7637

costs multiplied by a fraction, the numerator of which is the	7638
amount of taxes, assessments, charges, penalties, and interest	7639
due the subdivision, and the denominator of which is the total	7640
amount of taxes, assessments, charges, penalties, and interest	7641
due all such subdivisions.	7642
(2) Following the payment required by division (A)(1) of	7643
this section, the part of the proceeds that is equal to ten-	7644
thirty per cent of the taxes and assessments due shall be	7645
deposited in equal shares into each of the delinquent tax and	7646
assessment collection funds created pursuant to section 321.261	7647
of the Revised Code and, if established by a county treasurer,	7648
the county land reutilization fund created pursuant to section	7649
321.263 of the Revised Code.	7650
(3) Following the payment required by division (A)(2) of	7651
this section, if a county land reutilization corporation is	7652
operating in the county, then an additional part of the proceeds	7653
that is equal to ten per cent of the taxes and assessments due	7654
shall be deposited into the county land reutilization	7655
corporation fund created pursuant to section 321.263 of the	7656
Revised Code.	7657
(4) Following the payment required by division (A) (2) (A)	7658
(3) of this section, the remaining proceeds shall be distributed	7659
by the auditor to the appropriate subdivisions to pay the taxes,	7660
assessments, charges, penalties, and interest which are due and	7661
unpaid. If the proceeds available for distribution under this	7662
division are insufficient to pay the entire amount of those	7663
taxes, assessments, charges, penalties, and interest, the	7664
auditor shall distribute the proceeds available for distribution	7665
under this division to the appropriate subdivisions in	7666
proportion to the amount of those taxes, assessments, charges,	7667

penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are 7669 insufficient to pay in full the amount of the taxes, 7670 assessments, charges, penalties, and interest+_ the costs 7671 incurred in the proceedings instituted pursuant to this chapter 7672 and section 5721.18 of the Revised Code, or the foreclosure and 7673 forfeiture proceeding instituted pursuant to section 5721.14 of 7674 the Revised Code; and, if division (B) (2) of section 5721.17 of 7675 the Revised Code is applicable, any notes issued by a receiver-7676 pursuant to division (F) of section 3767.41 of the Revised Code-7677 and any receiver's lien as defined in division (C)(4) of section 7678 5721.18 of the Revised Code, the court may enter a deficiency 7679 judgment against the last owner of record of the land before its 7680 forfeiture to the state, for the unpaid amount. The court shall 7681 enter the judgment pursuant to section 5721.192 of the Revised 7682 Code. Except as otherwise provided in division (B) of section 7683 319.43 of the Revised Code, the proceeds paid pursuant to the 7684 entry and satisfaction of such a judgment shall be distributed 7685 as if they had been received as a part of the proceeds from the 7686 sale of the land to satisfy the amount of the taxes, 7687 assessments, charges, penalties, and interest which are due and 7688 unpaid; the costs incurred in the associated proceedings which 7689 were due and unpaid; and, if division (B)(2) of section 5721.17 7690 of the Revised Code is applicable, any notes issued by a 7691 receiver pursuant to division (F) of section 3767.41 of the 7692 Revised Code and any receiver's lien as defined in division (C) 7693 (4) of section 5721.18 of the Revised Code. 7694

Sec. 5723.20. No county or its officers or employees shall

be liable for damages, or subject to equitable remedies, for

violation of sections 3737.87 to 3737.89 of the Revised Code or

Chapters 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101.,

7698

or 6111. of the Revised Code or any rule adopted or order,	7699
permit, license, variance, or plan approval issued under any of	7700
those sections or chapters in connection with property forfeited	7701
to the state under this chapter.	7702

Sec. 5739.02. For the purpose of providing revenue with 7703 which to meet the needs of the state, for the use of the general 7704 revenue fund of the state, for the purpose of securing a 7705 thorough and efficient system of common schools throughout the 7706 state, for the purpose of affording revenues, in addition to 7707 7708 those from general property taxes, permitted under constitutional limitations, and from other sources, for the 7709 support of local governmental functions, and for the purpose of 7710 reimbursing the state for the expense of administering this 7711 chapter, an excise tax is hereby levied on each retail sale made 7712 in this state. 7713

- (A) (1) The tax shall be collected as provided in section 7714
 5739.025 of the Revised Code. The rate of the tax shall be five 7715
 and three-fourths per cent. The tax applies and is collectible 7716
 when the sale is made, regardless of the time when the price is 7717
 paid or delivered. 7718
- (2) In the case of the lease or rental, with a fixed term 7719 of more than thirty days or an indefinite term with a minimum 7720 period of more than thirty days, of any motor vehicles designed 7721 by the manufacturer to carry a load of not more than one ton, 7722 watercraft, outboard motor, or aircraft, or of any tangible 7723 7724 personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by 7725 the lessee or renter primarily for business purposes, the tax 7726 shall be collected by the vendor at the time the lease or rental 7727 is consummated and shall be calculated by the vendor on the 7728

basis of the total amount to be paid by the lessee or renter	7729
under the lease agreement. If the total amount of the	7730
consideration for the lease or rental includes amounts that are	7731
not calculated at the time the lease or rental is executed, the	7732
tax shall be calculated and collected by the vendor at the time	7733
such amounts are billed to the lessee or renter. In the case of	7734
an open-end lease or rental, the tax shall be calculated by the	7735
vendor on the basis of the total amount to be paid during the	7736
initial fixed term of the lease or rental, and for each	7737
subsequent renewal period as it comes due. As used in this	7738
division, "motor vehicle" has the same meaning as in section	7739
4501.01 of the Revised Code, and "watercraft" includes an	7740
outdrive unit attached to the watercraft.	7741

A lease with a renewal clause and a termination penalty or 7742 similar provision that applies if the renewal clause is not 7743 exercised is presumed to be a sham transaction. In such a case, 7744 the tax shall be calculated and paid on the basis of the entire 7745 length of the lease period, including any renewal periods, until 7746 the termination penalty or similar provision no longer applies. 7747 The taxpayer shall bear the burden, by a preponderance of the 7748 evidence, that the transaction or series of transactions is not 7749 a sham transaction. 7750

- (3) Except as provided in division (A)(2) of this section, 7751 in the case of a sale, the price of which consists in whole or 7752 in part of the lease or rental of tangible personal property, 7753 the tax shall be measured by the installments of that lease or 7754 rental.
- (4) In the case of a sale of a physical fitness facility 7756 service or recreation and sports club service, the price of 7757 which consists in whole or in part of a membership for the 7758

receipt of the benefit of the service, the tax applicable to the	7759
sale shall be measured by the installments thereof.	7760
(B) The tax does not apply to the following:	7761
(1) Sales to the state or any of its political	7762
subdivisions, or to any other state or its political	7763
subdivisions if the laws of that state exempt from taxation	7764
sales made to this state and its political subdivisions;	7765
(2) Sales of food for human consumption off the premises	7766
where sold;	7767
(3) Sales of food sold to students only in a cafeteria,	7768
dormitory, fraternity, or sorority maintained in a private,	7769
public, or parochial school, college, or university;	7770
(4) Sales of newspapers and sales or transfers of	7771
magazines distributed as controlled circulation publications;	7772
(5) The furnishing, preparing, or serving of meals without	7773
charge by an employer to an employee provided the employer	7774
records the meals as part compensation for services performed or	7775
work done;	7776
(6)(a) Sales of motor fuel upon receipt, use,	7777
distribution, or sale of which in this state a tax is imposed by	7778
the law of this state, but this exemption shall not apply to the	7779
sale of motor fuel on which a refund of the tax is allowable	7780
under division (A) of section 5735.14 of the Revised Code; and	7781
the tax commissioner may deduct the amount of tax levied by this	7782
section applicable to the price of motor fuel when granting a	7783
refund of motor fuel tax pursuant to division (A) of section	7784
5735.14 of the Revised Code and shall cause the amount deducted	7785
to be paid into the general revenue fund of this state;	7786

(b) Sales of motor fuel other than that described in	7787
division (B)(6)(a) of this section and used for powering a	7788
refrigeration unit on a vehicle other than one used primarily to	7789
provide comfort to the operator or occupants of the vehicle.	7790

- (7) Sales of natural gas by a natural gas company or 7791 municipal gas utility, of water by a water-works company, or of 7792 steam by a heating company, if in each case the thing sold is 7793 delivered to consumers through pipes or conduits, and all sales 7794 of communications services by a telegraph company, all terms as 7795 defined in section 5727.01 of the Revised Code, and sales of 7796 electricity delivered through wires; 7797
- (8) Casual sales by a person, or auctioneer employed 7798 directly by the person to conduct such sales, except as to such 7799 sales of motor vehicles, watercraft or outboard motors required 7800 to be titled under section 1548.06 of the Revised Code, 7801 watercraft documented with the United States coast guard, 7802 snowmobiles, and all-purpose vehicles as defined in section 7803 4519.01 of the Revised Code; 7804
- (9) (a) Sales of services or tangible personal property, 7805 other than motor vehicles, mobile homes, and manufactured homes, 7806 by churches, organizations exempt from taxation under section 7807 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit 7808 organizations operated exclusively for charitable purposes as 7809 defined in division (B)(12) of this section, provided that the 7810 number of days on which such tangible personal property or 7811 services, other than items never subject to the tax, are sold 7812 does not exceed six in any calendar year, except as otherwise 7813 provided in division (B)(9)(b) of this section. If the number of 7814 days on which such sales are made exceeds six in any calendar 7815 year, the church or organization shall be considered to be 7816

engaged in business and all subsequent sales by it shall be	7817
subject to the tax. In counting the number of days, all sales by	7818
groups within a church or within an organization shall be	7819
considered to be sales of that church or organization.	7820
(b) The limitation on the number of days on which tax-	7821
exempt sales may be made by a church or organization under	7822
division (B)(9)(a) of this section does not apply to sales made	7823
by student clubs and other groups of students of a primary or	7824
secondary school, or a parent-teacher association, booster	7825
group, or similar organization that raises money to support or	7826
fund curricular or extracurricular activities of a primary or	7827
secondary school.	7828
(c) Divisions (B)(9)(a) and (b) of this section do not	7829
apply to sales by a noncommercial educational radio or	7830
television broadcasting station.	7831
(10) Sales not within the taxing power of this state under	7832
the Constitution or laws of the United States or the	7833
Constitution of this state;	7834
(11) Except for transactions that are sales under division	7835
(B)(3)(r) of section 5739.01 of the Revised Code, the	7836
transportation of persons or property, unless the transportation	7837
is by a private investigation and security service;	7838
(12) Sales of tangible personal property or services to	7839
churches, to organizations exempt from taxation under section	7840
501(c)(3) of the Internal Revenue Code of 1986, and to any other	7841
nonprofit organizations operated exclusively for charitable	7842
purposes in this state, no part of the net income of which	7843
inures to the benefit of any private shareholder or individual,	7844

and no substantial part of the activities of which consists of

carrying on propaganda or otherwise attempting to influence	7846
legislation; sales to offices administering one or more homes	7847
for the aged or one or more hospital facilities exempt under	7848
section 140.08 of the Revised Code; and sales to organizations	7849
described in division (D) of section 5709.12 of the Revised	7850
Code.	7851

"Charitable purposes" means the relief of poverty; the 7852 improvement of health through the alleviation of illness, 7853 disease, or injury; the operation of an organization exclusively 7854 for the provision of professional, laundry, printing, and 7855 purchasing services to hospitals or charitable institutions; the 7856 operation of a home for the aged, as defined in section 5701.13 7857 of the Revised Code; the operation of a radio or television 7858 broadcasting station that is licensed by the federal 7859 communications commission as a noncommercial educational radio 7860 or television station; the operation of a nonprofit animal 7861 adoption service or a county humane society; the promotion of 7862 education by an institution of learning that maintains a faculty 7863 of qualified instructors, teaches regular continuous courses of 7864 study, and confers a recognized diploma upon completion of a 7865 specific curriculum; the operation of a parent-teacher 7866 association, booster group, or similar organization primarily 7867 engaged in the promotion and support of the curricular or 7868 extracurricular activities of a primary or secondary school; the 7869 operation of a community or area center in which presentations 7870 in music, dramatics, the arts, and related fields are made in 7871 order to foster public interest and education therein; the 7872 production of performances in music, dramatics, and the arts; or 7873 the promotion of education by an organization engaged in 7874 carrying on research in, or the dissemination of, scientific and 7875 technological knowledge and information primarily for the 7876

public.	7877
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Nothing in this division shall be deemed to exempt sales

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to any organization for use in the operation or carrying on of a

7879

trade or business, or sales to a home for the aged for use in

7880

the operation of independent living facilities as defined in

7881

division (A) of section 5709.12 of the Revised Code.

7882

(13) Building and construction materials and services sold 7883 to construction contractors for incorporation into a structure 7884 7885 or improvement to real property under a construction contract with this state or a political subdivision of this state, or 7886 with the United States government or any of its agencies; 7887 building and construction materials and services sold to 7888 construction contractors for incorporation into a structure or 7889 improvement to real property that are accepted for ownership by 7890 this state or any of its political subdivisions, or by the 7891 7892 United States government or any of its agencies at the time of completion of the structures or improvements; building and 7893 construction materials sold to construction contractors for 7894 incorporation into a horticulture structure or livestock 7895 structure for a person engaged in the business of horticulture 7896 or producing livestock; building materials and services sold to 7897 7898 a construction contractor for incorporation into a house of public worship or religious education, or a building used 7899 exclusively for charitable purposes under a construction 7900 contract with an organization whose purpose is as described in 7901 division (B)(12) of this section; building materials and 7902 services sold to a construction contractor for incorporation 7903 into a building under a construction contract with an 7904 organization exempt from taxation under section 501(c)(3) of the 7905 Internal Revenue Code of 1986 when the building is to be used 7906 exclusively for the organization's exempt purposes; building and 7907

construction materials and services sold to construction	7908
contractors for incorporation into a structure or improvement to	7909
real property under a construction contract with a county land	7910
reutilization corporation organized under Chapter 1724. of the	7911
Revised Code or its wholly owned subsidiary; building and	7912
construction materials sold for incorporation into the original	7913
construction of a sports facility under section 307.696 of the	7914
Revised Code; building and construction materials and services	7915
sold to a construction contractor for incorporation into real	7916
property outside this state if such materials and services, when	7917
sold to a construction contractor in the state in which the real	7918
property is located for incorporation into real property in that	7919
state, would be exempt from a tax on sales levied by that state;	7920
building and construction materials for incorporation into a	7921
transportation facility pursuant to a public-private agreement	7922
entered into under sections 5501.70 to 5501.83 of the Revised	7923
Code; and, until one calendar year after the construction of a	7924
convention center that qualifies for property tax exemption	7925
under section 5709.084 of the Revised Code is completed,	7926
building and construction materials and services sold to a	7927
construction contractor for incorporation into the real property	7928
comprising that convention center;	7929

- (14) Sales of ships or vessels or rail rolling stock used

 or to be used principally in interstate or foreign commerce, and

 repairs, alterations, fuel, and lubricants for such ships or

 vessels or rail rolling stock;

 7933
- (15) Sales to persons primarily engaged in any of the 7934 activities mentioned in division (B)(42)(a), (g), or (h) of this 7935 section, to persons engaged in making retail sales, or to 7936 persons who purchase for sale from a manufacturer tangible 7937 personal property that was produced by the manufacturer in 7938

accordance with specific designs provided by the purchaser, of 793	39
packages, including material, labels, and parts for packages, 794	40
and of machinery, equipment, and material for use primarily in 794	41
packaging tangible personal property produced for sale, 794	42
including any machinery, equipment, and supplies used to make 794	43
labels or packages, to prepare packages or products for 794	44
labeling, or to label packages or products, by or on the order 794	45
of the person doing the packaging, or sold at retail. "Packages" 794	46
includes bags, baskets, cartons, crates, boxes, cans, bottles, 794	47
bindings, wrappings, and other similar devices and containers, 794	48
but does not include motor vehicles or bulk tanks, trailers, or 794	49
similar devices attached to motor vehicles. "Packaging" means 795	50
placing in a package. Division (B)(15) of this section does not 795	51
apply to persons engaged in highway transportation for hire. 795	52

- (16) Sales of food to persons using supplemental nutrition 7953 assistance program benefits to purchase the food. As used in 7954 this division, "food" has the same meaning as in 7 U.S.C. 2012 7955 and federal regulations adopted pursuant to the Food and 7956 Nutrition Act of 2008.
- (17) Sales to persons engaged in farming, agriculture, 7958 horticulture, or floriculture, of tangible personal property for 7959 use or consumption primarily in the production by farming, 7960 agriculture, horticulture, or floriculture of other tangible 7961 personal property for use or consumption primarily in the 7962 production of tangible personal property for sale by farming, 7963 agriculture, horticulture, or floriculture; or material and 7964 parts for incorporation into any such tangible personal property 7965 for use or consumption in production; and of tangible personal 7966 property for such use or consumption in the conditioning or 7967 holding of products produced by and for such use, consumption, 7968 or sale by persons engaged in farming, agriculture, 7969

horticulture, or floriculture, except where such property is	7970
incorporated into real property;	7971
(18) Sales of drugs for a human being that may be	7972
dispensed only pursuant to a prescription; insulin as recognized	7973
in the official United States pharmacopoeia; urine and blood	7974
testing materials when used by diabetics or persons with	7975
hypoglycemia to test for glucose or acetone; hypodermic syringes	7976
and needles when used by diabetics for insulin injections;	7977
epoetin alfa when purchased for use in the treatment of persons	7978
with medical disease; hospital beds when purchased by hospitals,	7979
nursing homes, or other medical facilities; and medical oxygen	7980
and medical oxygen-dispensing equipment when purchased by	7981
hospitals, nursing homes, or other medical facilities;	7982
(19) Sales of prosthetic devices, durable medical	7983
equipment for home use, or mobility enhancing equipment, when	7984
made pursuant to a prescription and when such devices or	7985
equipment are for use by a human being.	7986
(20) Sales of emergency and fire protection vehicles and	7987
equipment to nonprofit organizations for use solely in providing	7988
fire protection and emergency services, including trauma care	7989
and emergency medical services, for political subdivisions of	7990
the state;	7991
(21) Sales of tangible personal property manufactured in	7992
this state, if sold by the manufacturer in this state to a	7993
retailer for use in the retail business of the retailer outside	7994
of this state and if possession is taken from the manufacturer	7995
by the purchaser within this state for the sole purpose of	7996
immediately removing the same from this state in a vehicle owned	7997
by the purchaser;	7998

(22) Sales of services provided by the state or any of its	7999
political subdivisions, agencies, instrumentalities,	8000
institutions, or authorities, or by governmental entities of the	8001
state or any of its political subdivisions, agencies,	8002
instrumentalities, institutions, or authorities;	8003
(23) Sales of motor vehicles to nonresidents of this state	8004
under the circumstances described in division (B) of section	8005
5739.029 of the Revised Code;	8006
(24) Sales to persons engaged in the preparation of eggs	8007
for sale of tangible personal property used or consumed directly	8008
in such preparation, including such tangible personal property	8009
used for cleaning, sanitizing, preserving, grading, sorting, and	8010
classifying by size; packages, including material and parts for	8011
packages, and machinery, equipment, and material for use in	8012
packaging eggs for sale; and handling and transportation	8013
equipment and parts therefor, except motor vehicles licensed to	8014
operate on public highways, used in intraplant or interplant	8015
transfers or shipment of eggs in the process of preparation for	8016
sale, when the plant or plants within or between which such	8017
transfers or shipments occur are operated by the same person.	8018
"Packages" includes containers, cases, baskets, flats, fillers,	8019
filler flats, cartons, closure materials, labels, and labeling	8020
materials, and "packaging" means placing therein.	8021
(25)(a) Sales of water to a consumer for residential use;	8022
(b) Sales of water by a nonprofit corporation engaged	8023
exclusively in the treatment, distribution, and sale of water to	8024
consumers, if such water is delivered to consumers through pipes	8025
or tubing.	8026

(26) Fees charged for inspection or reinspection of motor

vehicles under section 3704.14 of the Revised Code;	8028
(27) Sales to persons licensed to conduct a food service	8029
operation pursuant to section 3717.43 of the Revised Code, of	8030
tangible personal property primarily used directly for the	8031
following:	8032
(a) To prepare food for human consumption for sale;	8033
(b) To preserve food that has been or will be prepared for	8034
human consumption for sale by the food service operator, not	8035
including tangible personal property used to display food for	8036
selection by the consumer;	8037
(c) To clean tangible personal property used to prepare or	8038
serve food for human consumption for sale.	8039
(28) Sales of animals by nonprofit animal adoption	8040
services or county humane societies;	8041
(29) Sales of services to a corporation described in	8042
division (A) of section 5709.72 of the Revised Code, and sales	8043
of tangible personal property that qualifies for exemption from	8044
taxation under section 5709.72 of the Revised Code;	8045
(30) Sales and installation of agricultural land tile, as	8046
defined in division (B)(5)(a) of section 5739.01 of the Revised	8047
Code;	8048
(31) Sales and erection or installation of portable grain	8049
bins, as defined in division (B)(5)(b) of section 5739.01 of the	8050
Revised Code;	8051
(32) The sale, lease, repair, and maintenance of, parts	8052
for, or items attached to or incorporated in, motor vehicles	8053
that are primarily used for transporting tangible personal	8054
property belonging to others by a person engaged in highway	8055

transportation for hire, except for packages and packaging used	8056
for the transportation of tangible personal property;	8057
(33) Sales to the state headquarters of any veterans'	8058
organization in this state that is either incorporated and	8059
issued a charter by the congress of the United States or is	8060
recognized by the United States veterans administration, for use	8061
by the headquarters;	8062
(34) Sales to a telecommunications service vendor, mobile	8063
	8064
telecommunications service vendor, or satellite broadcasting	
service vendor of tangible personal property and services used	8065
directly and primarily in transmitting, receiving, switching, or	8066
recording any interactive, one- or two-way electromagnetic	8067
communications, including voice, image, data, and information,	8068
through the use of any medium, including, but not limited to,	8069
poles, wires, cables, switching equipment, computers, and record	8070
storage devices and media, and component parts for the tangible	8071
personal property. The exemption provided in this division shall	8072
be in lieu of all other exemptions under division (B)(42)(a) or	8073
(n) of this section to which the vendor may otherwise be	8074
entitled, based upon the use of the thing purchased in providing	8075
the telecommunications, mobile telecommunications, or satellite	8076
broadcasting service.	8077
(35)(a) Sales where the purpose of the consumer is to use	8078
or consume the things transferred in making retail sales and	8079
consisting of newspaper inserts, catalogues, coupons, flyers,	8080
gift certificates, or other advertising material that prices and	8081
describes tangible personal property offered for retail sale.	8082
(b) Sales to direct marketing vendors of preliminary	8083
materials such as photographs, artwork, and typesetting that	8084
and of possible and production, and are of possible and of possible and of possible and of possible and production and product	0001

will be used in printing advertising material; and of printed

matter that offers free merchandise or chances to win sweepstake	8086
prizes and that is mailed to potential customers with	8087
advertising material described in division (B)(35)(a) of this	8088
section;	8089
(c) Sales of equipment such as telephones, computers,	8090
facsimile machines, and similar tangible personal property	8091
primarily used to accept orders for direct marketing retail	8092
sales.	8093
(d) Sales of automatic food vending machines that preserve	8094
food with a shelf life of forty-five days or less by	8095
refrigeration and dispense it to the consumer.	8096
For purposes of division (B)(35) of this section, "direct	8097
marketing" means the method of selling where consumers order	8098
tangible personal property by United States mail, delivery	8099
service, or telecommunication and the vendor delivers or ships	8100
the tangible personal property sold to the consumer from a	8101
warehouse, catalogue distribution center, or similar fulfillment	8102
facility by means of the United States mail, delivery service,	8103
or common carrier.	8104
(36) Sales to a person engaged in the business of	8105
horticulture or producing livestock of materials to be	8106
incorporated into a horticulture structure or livestock	8107
structure;	8108
(37) Sales of personal computers, computer monitors,	8109
computer keyboards, modems, and other peripheral computer	8110
equipment to an individual who is licensed or certified to teach	8111
in an elementary or a secondary school in this state for use by	8112
that individual in preparation for teaching elementary or	8113
secondary school students;	8114

(38) Sales of tangible personal property that is not	8115
required to be registered or licensed under the laws of this	8116
state to a citizen of a foreign nation that is not a citizen of	8117
the United States, provided the property is delivered to a	8118
person in this state that is not a related member of the	8119
purchaser, is physically present in this state for the sole	8120
purpose of temporary storage and package consolidation, and is	8121
subsequently delivered to the purchaser at a delivery address in	8122
a foreign nation. As used in division (B)(38) of this section,	8123
"related member" has the same meaning as in section 5733.042 of	8124
the Revised Code, and "temporary storage" means the storage of	8125
tangible personal property for a period of not more than sixty	8126
days.	8127
(39) Sales of used manufactured homes and used mobile	8128
homes, as defined in section 5739.0210 of the Revised Code, made	8129
on or after January 1, 2000;	8130

- (40) Sales of tangible personal property and services to a 8131
- provider of electricity used or consumed directly and primarily 8132 in generating, transmitting, or distributing electricity for use 8133 by others, including property that is or is to be incorporated 8134 into and will become a part of the consumer's production, 8135 transmission, or distribution system and that retains its 8136 classification as tangible personal property after 8137 incorporation; fuel or power used in the production, 8138 transmission, or distribution of electricity; energy conversion 8139 equipment as defined in section 5727.01 of the Revised Code; and 8140 tangible personal property and services used in the repair and 8141 maintenance of the production, transmission, or distribution 8142 system, including only those motor vehicles as are specially 8143 designed and equipped for such use. The exemption provided in 8144 this division shall be in lieu of all other exemptions in 8145

division (B)(42)(a) or (n) of this section to which a provider	8146
of electricity may otherwise be entitled based on the use of the	8147
tangible personal property or service purchased in generating,	8148
transmitting, or distributing electricity.	8149
(41) Sales to a person providing services under division	8150
(B)(3)(r) of section 5739.01 of the Revised Code of tangible	8151
personal property and services used directly and primarily in	8152
providing taxable services under that section.	8153
(42) Sales where the purpose of the purchaser is to do any	8154
of the following:	8155
(a) To incorporate the thing transferred as a material or	8156
a part into tangible personal property to be produced for sale	8157
by manufacturing, assembling, processing, or refining; or to use	8158
or consume the thing transferred directly in producing tangible	8159
personal property for sale by mining, including, without	8160
limitation, the extraction from the earth of all substances that	8161
are classed geologically as minerals, or directly in the	8162
rendition of a public utility service, except that the sales tax	8163
levied by this section shall be collected upon all meals,	8164
drinks, and food for human consumption sold when transporting	8165
persons. This paragraph does not exempt from "retail sale" or	8166
"sales at retail" the sale of tangible personal property that is	8167
to be incorporated into a structure or improvement to real	8168
property.	8169
(b) To hold the thing transferred as security for the	8170
performance of an obligation of the vendor;	8171
(c) To resell, hold, use, or consume the thing transferred	8172
as evidence of a contract of insurance;	8173

(d) To use or consume the thing directly in commercial

fishing;	8175
(e) To incorporate the thing transferred as a material or	8176
a part into, or to use or consume the thing transferred directly	8177
in the production of, magazines distributed as controlled	8178
circulation publications;	8179
(f) To use or consume the thing transferred in the	8180
production and preparation in suitable condition for market and	8181
sale of printed, imprinted, overprinted, lithographic,	8182
multilithic, blueprinted, photostatic, or other productions or	8183
reproductions of written or graphic matter;	8184
(g) To use the thing transferred, as described in section	8185
5739.011 of the Revised Code, primarily in a manufacturing	8186
operation to produce tangible personal property for sale;	8187
(h) To use the benefit of a warranty, maintenance or	8188
service contract, or similar agreement, as described in division	8189
(B)(7) of section 5739.01 of the Revised Code, to repair or	8190
maintain tangible personal property, if all of the property that	8191
is the subject of the warranty, contract, or agreement would not	8192
be subject to the tax imposed by this section;	8193
(i) To use the thing transferred as qualified research and	8194
development equipment;	8195
(j) To use or consume the thing transferred primarily in	8196
storing, transporting, mailing, or otherwise handling purchased	8197
sales inventory in a warehouse, distribution center, or similar	8198
facility when the inventory is primarily distributed outside	8199
this state to retail stores of the person who owns or controls	8200
the warehouse, distribution center, or similar facility, to	8201
retail stores of an affiliated group of which that person is a	8202
member, or by means of direct marketing. This division does not	8203

apply to motor vehicles registered for operation on the public	8204
highways. As used in this division, "affiliated group" has the	8205
same meaning as in division (B)(3)(e) of section 5739.01 of the	8206
Revised Code and "direct marketing" has the same meaning as in	8207
division (B)(35) of this section.	8208
(k) To use or consume the thing transferred to fulfill a	8209
contractual obligation incurred by a warrantor pursuant to a	8210
warranty provided as a part of the price of the tangible	8211
personal property sold or by a vendor of a warranty, maintenance	8212
or service contract, or similar agreement the provision of which	8213
is defined as a sale under division (B)(7) of section 5739.01 of	8214
the Revised Code;	8215
(1) To use or consume the thing transferred in the	8216
production of a newspaper for distribution to the public;	8217
(m) To use tangible personal property to perform a service	8218
listed in division (B)(3) of section 5739.01 of the Revised	8219
Code, if the property is or is to be permanently transferred to	8220
the consumer of the service as an integral part of the	8221
performance of the service;	8222
(n) To use or consume the thing transferred primarily in	8223
producing tangible personal property for sale by farming,	8224
agriculture, horticulture, or floriculture. Persons engaged in	8225
rendering farming, agriculture, horticulture, or floriculture	8226
services for others are deemed engaged primarily in farming,	8227
agriculture, horticulture, or floriculture. This paragraph does	8228
not exempt from "retail sale" or "sales at retail" the sale of	8229
tangible personal property that is to be incorporated into a	8230
structure or improvement to real property.	8231

(o) To use or consume the thing transferred in acquiring,

formatting, editing, storing, and disseminating data or	8233
information by electronic publishing;	8234
(p) To provide the thing transferred to the owner or	8235
lessee of a motor vehicle that is being repaired or serviced, if	8236
the thing transferred is a rented motor vehicle and the	8237
purchaser is reimbursed for the cost of the rented motor vehicle	8238
by a manufacturer, warrantor, or provider of a maintenance,	8239
service, or other similar contract or agreement, with respect to	8240
the motor vehicle that is being repaired or serviced;	8241
(q) To use or consume the thing transferred directly in	8242
production of crude oil and natural gas for sale. Persons	8243
engaged in rendering production services for others are deemed	8244
engaged in production.	8245
As used in division (B) (42) (q) of this section,	8246
"production" means operations and tangible personal property	8247
directly used to expose and evaluate an underground reservoir	8248
that may contain hydrocarbon resources, prepare the wellbore for	8249
production, and lift and control all substances yielded by the	8250
reservoir to the surface of the earth.	8251
(i) For the purposes of division (B)(42)(q) of this	8252
section, the "thing transferred" includes, but is not limited	8253
to, any of the following:	8254
(I) Services provided in the construction of permanent	8255
access roads, services provided in the construction of the well	8256
site, and services provided in the construction of temporary	8257
<pre>impoundments;</pre>	8258
(II) Equipment and rigging used for the specific purpose	8259
of creating with integrity a wellbore pathway to underground	8260
reservoirs;	8261

(III) Drilling and workover services used to work within a	8262
subsurface wellbore, and tangible personal property directly	8263
used in providing such services;	8264
(IV) Casing, tubulars, and float and centralizing	8265
equipment;	8266
(V) Trailers to which production equipment is attached;	8267
(VI) Well completion services, including cementing of	8268
casing, and tangible personal property directly used in	8269
providing such services;	8270
(VII) Wireline evaluation, mud logging, and perforation	8271
services, and tangible personal property directly used in	8272
providing such services;	8273
(VIII) Reservoir stimulation, hydraulic fracturing, and	8274
acidizing services, and tangible personal property directly used	8275
in providing such services, including all material pumped	8276
downhole;	8277
(IX) Pressure pumping equipment;	8278
(X) Artificial lift systems equipment;	8279
(XI) Wellhead equipment and well site equipment used to	8280
separate, stabilize, and control hydrocarbon phases and produced	8281
water;	8282
(XII) Tangible personal property directly used to control	8283
production equipment.	8284
(ii) For the purposes of division (B)(42)(q) of this	8285
section, the "thing transferred" does not include any of the	8286
following:	8287
(I) Tangible personal property used primarily in the	8288

exploration and production of any mineral resource regulated	8289
under Chapter 1509. of the Revised Code other than oil or gas;	8290
(II) Tangible personal property used primarily in storing,	8291
holding, or delivering solutions or chemicals used in well	8292
stimulation as defined in section 1509.01 of the Revised Code;	8293
(III) Tangible personal property used primarily in	8294
preparing, installing, or reclaiming foundations for drilling or	8295
pumping equipment or well stimulation material tanks;	8296
(IV) Tangible personal property used primarily in	8297
transporting, delivering, or removing equipment to or from the	8298
well site or storing such equipment before its use at the well	8299
site;	8300
(V) Tangible personal property used primarily in gathering	8301
operations occurring off the well site, including gathering	8302
pipelines transporting hydrocarbon gas or liquids away from a	8303
crude oil or natural gas production facility;	8304
(VI) Tangible personal property that is to be incorporated	8305
into a structure or improvement to real property;	8306
(VII) Well site fencing, lighting, or security systems;	8307
(VIII) Communication devices or services;	8308
(IX) Office supplies;	8309
(X) Trailers used as offices or lodging;	8310
(XI) Motor vehicles of any kind;	8311
(XII) Tangible personal property used primarily for the	8312
storage of drilling byproducts and fuel not used for production;	8313
(XIII) Tangible personal property used primarily as a	8314
safety device;	8315

(XIV) Data collection or monitoring devices;	8316
(XV) Access ladders, stairs, or platforms attached to	8317
storage tanks.	8318
The enumeration of tangible personal property in division	8319
(B)(42)(q)(ii) of this section is not intended to be exhaustive,	8320
and any tangible personal property not so enumerated shall not	8321
necessarily be construed to be a "thing transferred" for the	8322
purposes of division (B)(42)(q) of this section.	8323
The commissioner shall adopt and promulgate rules under	8324
sections 119.01 to 119.13 of the Revised Code that the	8325
commissioner deems necessary to administer division (B)(42)(q)	8326
of this section.	8327
As used in division (B)(42) of this section, "thing"	8328
includes all transactions included in divisions (B)(3)(a), (b),	8329
and (e) of section 5739.01 of the Revised Code.	8330
(43) Sales conducted through a coin operated device that	8331
activates vacuum equipment or equipment that dispenses water,	8332
whether or not in combination with soap or other cleaning agents	8333
or wax, to the consumer for the consumer's use on the premises	8334
in washing, cleaning, or waxing a motor vehicle, provided no	8335
other personal property or personal service is provided as part	8336
of the transaction.	8337
(44) Sales of replacement and modification parts for	8338
engines, airframes, instruments, and interiors in, and paint	8339
for, aircraft used primarily in a fractional aircraft ownership	8340
program, and sales of services for the repair, modification, and	8341
maintenance of such aircraft, and machinery, equipment, and	8342
supplies primarily used to provide those services.	8343
(45) Sales of telecommunications service that is used	8344

directly and primarily to perform the functions of a call	8345
center. As used in this division, "call center" means any	8346
physical location where telephone calls are placed or received	8347
in high volume for the purpose of making sales, marketing,	8348
customer service, technical support, or other specialized	8349
business activity, and that employs at least fifty individuals	8350
that engage in call center activities on a full-time basis, or	8351
sufficient individuals to fill fifty full-time equivalent	8352
positions.	8353
(46) Sales by a telecommunications service vendor of 900	8354
service to a subscriber. This division does not apply to	8355
information services.	8356
(47) Sales of value-added non-voice data service. This	8357
division does not apply to any similar service that is not	8358
otherwise a telecommunications service.	8359
(48) Sales of feminine hygiene products.	8360
(49) Sales of materials, parts, equipment, or engines used	8361
in the repair or maintenance of aircraft or avionics systems of	8362
such aircraft, and sales of repair, remodeling, replacement, or	8363
maintenance services in this state performed on aircraft or on	8364
an aircraft's avionics, engine, or component materials or parts.	8365
As used in division (B)(49) of this section, "aircraft" means	8366
aircraft of more than six thousand pounds maximum certified	8367
takeoff weight or used exclusively in general aviation.	8368
(50) Sales of full flight simulators that are used for	8369
pilot or flight-crew training, sales of repair or replacement	8370
parts or components, and sales of repair or maintenance services	8371
	00

for such full flight simulators. "Full flight simulator" means a

replica of a specific type, or make, model, and series of

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aircraft cockpit. It includes the assemblage of equipment and	8374
computer programs necessary to represent aircraft operations in	8375
ground and flight conditions, a visual system providing an out-	8376
of-the-cockpit view, and a system that provides cues at least	8377
equivalent to those of a three-degree-of-freedom motion system,	8378
and has the full range of capabilities of the systems installed	8379
in the device as described in appendices A and B of part 60 of	8380
chapter 1 of title 14 of the Code of Federal Regulations.	8381
(51) Any transfer or lease of tangible personal property	8382
between the state and JobsOhio in accordance with section	8383
4313.02 of the Revised Code.	8384
1010.01 of the Nevisea coac.	0001
(52)(a) Sales to a qualifying corporation.	8385
(b) As used in division (B)(52) of this section:	8386
(i) "Qualifying corporation" means a nonprofit corporation	8387
organized in this state that leases from an eligible county	8388
land, buildings, structures, fixtures, and improvements to the	8389
land that are part of or used in a public recreational facility	8390
used by a major league professional athletic team or a class A	8391
to class AAA minor league affiliate of a major league	8392
professional athletic team for a significant portion of the	8393
team's home schedule, provided the following apply:	8394
(I) The facility is leased from the eligible county	8395
pursuant to a lease that requires substantially all of the	8396
revenue from the operation of the business or activity conducted	8397
by the nonprofit corporation at the facility in excess of	8398
	8399
operating costs, capital expenditures, and reserves to be paid	
to the eligible county at least once per calendar year.	8400

(II) Upon dissolution and liquidation of the nonprofit

corporation, all of its net assets are distributable to the

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board of commissioners of the eligible county from which the	8403
corporation leases the facility.	8404
(ii) "Eligible county" has the same meaning as in section	8405
307.695 of the Revised Code.	8406
(53) Sales to or by a cable service provider, video	8407
service provider, or radio or television broadcast station	8408
regulated by the federal government of cable service or	8409
programming, video service or programming, audio service or	8410
programming, or electronically transferred digital audiovisual	8411
or audio work. As used in division (B)(53) of this section,	8412
"cable service" and "cable service provider" have the same	8413
meanings as in section 1332.01 of the Revised Code, and "video	8414
service," "video service provider," and "video programming" have	8415
the same meanings as in section 1332.21 of the Revised Code.	8416
(54) Sales of a digital audio work electronically	8417
transferred for delivery through use of a machine, such as a	8418
juke box, that does all of the following:	8419
(a) Accepts direct payments to operate;	8420
(b) Automatically plays a selected digital audio work for	8421
a single play upon receipt of a payment described in division	8422
(B) (54) (a) of this section;	8423
(c) Operates exclusively for the purpose of playing	8424
digital audio works in a commercial establishment.	8425
(55)(a) Sales of the following occurring on the first	8426
Friday of August and the following Saturday and Sunday of each	8427
year, beginning in 2018:	8428
(i) An item of clothing, the price of which is seventy-	8429
five dollars or less;	8430

(ii) An item of school supplies, the price of which is	8431
twenty dollars or less;	8432
(iii) An item of school instructional material, the price	8433
of which is twenty dollars or less.	8434
(b) As used in division (B)(55) of this section:	8435
(i) "Clothing" means all human wearing apparel suitable	8436
for general use. "Clothing" includes, but is not limited to,	8437
aprons, household and shop; athletic supporters; baby receiving	8438
blankets; bathing suits and caps; beach capes and coats; belts	8439
and suspenders; boots; coats and jackets; costumes; diapers,	8440
children and adult, including disposable diapers; earmuffs;	8441
footlets; formal wear; garters and garter belts; girdles; gloves	8442
and mittens for general use; hats and caps; hosiery; insoles for	8443
shoes; lab coats; neckties; overshoes; pantyhose; rainwear;	8444
rubber pants; sandals; scarves; shoes and shoe laces; slippers;	8445
sneakers; socks and stockings; steel-toed shoes; underwear;	8446
uniforms, athletic and nonathletic; and wedding apparel.	8447
"Clothing" does not include items purchased for use in a trade	8448
or business; clothing accessories or equipment; protective	8449
equipment; sports or recreational equipment; belt buckles sold	8450
separately; costume masks sold separately; patches and emblems	8451
sold separately; sewing equipment and supplies including, but	8452
not limited to, knitting needles, patterns, pins, scissors,	8453
sewing machines, sewing needles, tape measures, and thimbles;	8454
and sewing materials that become part of "clothing" including,	8455
but not limited to, buttons, fabric, lace, thread, yarn, and	8456
zippers.	8457
(ii) "School supplies" means items commonly used by a	8458
student in a course of study. "School supplies" includes only	8459
the following items: binders; book bags; calculators; cellophane	8460

tape; blackboard chalk; compasses; composition books; crayons;	8461
erasers; folders, expandable, pocket, plastic, and manila; glue,	8462
paste, and paste sticks; highlighters; index cards; index card	8463
boxes; legal pads; lunch boxes; markers; notebooks; paper,	8464
loose-leaf ruled notebook paper, copy paper, graph paper,	8465
tracing paper, manila paper, colored paper, poster board, and	8466
construction paper; pencil boxes and other school supply boxes;	8467
pencil sharpeners; pencils; pens; protractors; rulers; scissors;	8468
and writing tablets. "School supplies" does not include any item	8469
purchased for use in a trade or business.	8470
(iii) "School instructional material" means written	8471
material commonly used by a student in a course of study as a	8472
reference and to learn the subject being taught. "School	8473
instructional material" includes only the following items:	8474
reference books, reference maps and globes, textbooks, and	8475
workbooks. "School instructional material" does not include any	8476
material purchased for use in a trade or business.	8477
(56)(a) Sales of diapers or incontinence underpads sold	8478
pursuant to a prescription, for the benefit of a medicaid	8479
recipient with a diagnosis of incontinence, and by a medicaid	8480
provider that maintains a valid provider agreement under section	8481
5164.30 of the Revised Code with the department of medicaid,	8482
provided that the medicaid program covers diapers or	8483
incontinence underpads as an incontinence garment.	8484
(b) As used in division (B)(56)(a) of this section:	8485
(i) "Diaper" means an absorbent garment worn by humans who	8486
are incapable of, or have difficulty, controlling their bladder	8487

(ii) "Incontinence underpad" means an absorbent product,

or bowel movements.

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not worn on the body, designed to protect furniture or other	8490
tangible personal property from soiling or damage due to human	8491
incontinence.	8492
(57) Sales to a county land reutilization corporation	8493
organized under Chapter 1724. of the Revised Code or its wholly	8494
owned subsidiary and sales by the county land reutilization	8495
corporation or its wholly owned subsidiary.	8496
(C) For the purpose of the proper administration of this	8497
chapter, and to prevent the evasion of the tax, it is presumed	8498
that all sales made in this state are subject to the tax until	8499
the contrary is established.	8500
(D) The tax collected by the vendor from the consumer	8501
under this chapter is not part of the price, but is a tax	8502
collection for the benefit of the state, and of counties levying	8503
an additional sales tax pursuant to section 5739.021 or 5739.026	8504
of the Revised Code and of transit authorities levying an	8505
additional sales tax pursuant to section 5739.023 of the Revised	8506
Code. Except for the discount authorized under section 5739.12	8507
of the Revised Code and the effects of any rounding pursuant to	8508
section 5703.055 of the Revised Code, no person other than the	8509
state or such a county or transit authority shall derive any	8510
benefit from the collection or payment of the tax levied by this	8511
section or section 5739.021, 5739.023, or 5739.026 of the	8512
Revised Code.	8513
Section 2. That existing sections 317.32, 319.48, 319.54,	8514
321.261, 321.263, 321.343, 323.25, 323.26, 323.28, 323.31,	8515
323.33, 323.65, 323.66, 323.67, 323.69, 323.691, 323.70, 323.71,	8516
323.72, 323.73, 323.75, 323.76, 323.77, 323.79, 505.86, 715.261,	8517
721.28, 1721.10, 1724.02, 1724.11, 3737.87, 3745.11, 5709.12,	8518
5721.01, 5721.02, 5721.03, 5721.04, 5721.06, 5721.13, 5721.17,	8519

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5721.18, 5721.19, 5721.192, 5721.20, 5721.25, 5721.26, 5721.30,	8520
5721.32, 5721.33, 5721.37, 5722.01, 5722.02, 5722.03, 5722.031,	8521
5722.04, 5722.05, 5722.06, 5722.07, 5722.08, 5722.10, 5722.11,	8522
5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.05,	8523
5723.06, 5723.10, 5723.13, 5723.18, and 5739.02 of the Revised	8524
Code are hereby repealed.	8525
Section 3. That sections 323.74, 5721.14, 5721.15,	8526
5721.16, 5722.09, and 5722.13 of the Revised Code are hereby	8527
repealed.	8528