

**As Introduced**

**133rd General Assembly  
Regular Session  
2019-2020**

**H. B. No. 755**

**Representative Patton**

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**A BILL**

To 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 40  
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 44  
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- 50

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 65  
recorded, a base fee of one dollar and a housing trust fund fee 66  
of one dollar per page, size eight and one-half inches by 67  
fourteen inches, or fraction of a page; for each certification 68  
if the recorder's seal is required, except as to instruments 69  
issued by the armed forces of the United States, a base fee of 70  
fifty cents and a housing trust fund fee of fifty cents; 71

(C) For entering any marginal reference by separate 72  
recorded instrument, a base fee of two dollars and a housing 73  
trust fund fee of two dollars for each marginal reference set 74  
out in that instrument, in addition to the fees set forth in 75  
division (A) (1) of this section; 76

(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

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 attorney for health care, a base fee of at least fourteen dollars but not more than twenty dollars and a housing trust fund fee of at least fourteen dollars but not more than twenty dollars.

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 the recording, indexing, or making of a certified copy or to the filing of any instrument by a county land reutilization corporation, or its wholly owned subsidiary, or any other. For electing ~~subdivision~~ subdivisions, other than a county land

reutilization corporation, the fees provided for in this section 140  
shall not apply to the recording, indexing, or making of a 141  
certified copy or to the filing of any instrument that transfers 142  
land to the electing subdivision's land reutilization program as 143  
those terms are defined in section 5722.01 of the Revised Code, 144  
if the instrument states that the land is being acquired by the 145  
electing subdivision as part of its land reutilization program. 146

**Sec. 319.48.** (A) The county auditor shall maintain a real 147  
property tax suspension list of tracts and lots certified to ~~him~~ 148  
the auditor under section 323.33 of the Revised Code as being 149  
charged with delinquent amounts most likely uncollectible except 150  
through foreclosure ~~or through foreclosure and forfeiture.~~ 151  
Tracts and lots on the list shall be listed in the same form and 152  
order or sequence as on the general tax list of real and public 153  
utility property. The list also shall include a description of 154  
the tract or lot and the name of the person under whom it is 155  
listed. 156

(B) When the county auditor enters current taxes and 157  
delinquent amounts on the general tax list and duplicate of real 158  
and public utility property under section 319.30 of the Revised 159  
Code, ~~he the auditor~~ shall enter against a tract or lot that is 160  
on the suspension list only the current taxes levied against the 161  
tract or lot; ~~he the auditor~~ shall not enter on the general tax 162  
list and duplicate the delinquent taxes, penalties, and interest 163  
charged against the tract or lot. Instead, ~~he the auditor~~ shall 164  
indicate on the general tax list and duplicate with an asterisk 165  
or other marking that the tract or lot appears on the real 166  
property tax suspension list, that delinquent taxes, penalties, 167  
and interest stand charged against it, and that the amount of 168  
the delinquency may be obtained through the county auditor or 169  
treasurer. 170

(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 204  
by the auditor and deducted from the shares or portions of the 205  
revenue payable to the state as well as to the county, 206  
townships, municipal corporations, and school districts. 207

(B) For the purpose of reimbursing county auditors for the 208  
expenses associated with the increased number of applications 209  
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 2011, the following percentages:	231 232
(a) On the first five hundred thousand dollars, four per cent;	233 234
(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 million dollars, three-quarters of one per cent;	237 238
(e) On amounts exceeding one hundred fifty million dollars, five hundred eighty-five thousandths of one per cent.	239 240
(2) For payments made in or after 2011, the following percentages:	241 242
(a) On the first five hundred thousand dollars, four per cent;	243 244
(b) On the next ten million dollars, two per cent;	245
(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.	246 247
Such compensation shall be apportioned ratably by the auditor and deducted from the shares or portions of the revenue payable to the state as well as to the county, townships, municipal corporations, and school districts.	248 249 250 251
(D) Each county auditor shall receive four per cent of the amount of tax collected and paid into the county treasury, on property omitted and placed by the county auditor on the tax duplicate.	252 253 254 255
(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement annually with the	256 257

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

(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

(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, 285

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

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 has reserved an unlimited power to revoke the trust;	373 374
(u) To the grantor of a trust by a trustee of the trust, when the transfer is made to the grantor pursuant to the exercise of the grantor's power to revoke the trust or to withdraw trust assets;	375 376 377 378
(v) To the beneficiaries of a trust if the fee was paid on the transfer from the grantor of the trust to the trustee or if the transfer is made pursuant to trust provisions which became irrevocable at the death of the grantor;	379 380 381 382
(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;	383 384 385
(x) Between persons pursuant to section 5302.18 of the Revised Code;	386 387
(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code, or its wholly owned subsidiary, to a third party.	388 389 390
(4) For the cost of publishing the delinquent manufactured home tax list, <u>and</u> the delinquent tax list, <del>and the delinquent vacant land tax list,</del> a flat fee, as determined by the county auditor, to be charged to the owner of a home on the delinquent manufactured home tax list or the property owner of land on the delinquent tax list <del>or the delinquent vacant land tax list.</del>	391 392 393 394 395 396
The auditor shall compute and collect the fee. The auditor shall maintain a numbered receipt system, as prescribed by the tax commissioner, and use such receipt system to provide a receipt to each person paying a fee. The auditor shall deposit the receipts of the fees on conveyances in the county treasury	397 398 399 400 401

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 430  
tax and assessment collection fund, money to the credit of the 431

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. 462

(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 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 corporation required by section 1724.05 of the Revised Code shall include information regarding the amount and use of the moneys that the corporation received from the ~~treasurer's delinquent tax and assessment collection~~ county land reutilization corporation fund.

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

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

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 of 566  
penalties and interest was deposited in the county land 567  
reutilization corporation fund, any balance of that amount 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 584

amounts of penalties and interest shall be apportioned and 585  
distributed to the appropriate taxing districts in the same 586  
manner as the distribution of delinquent taxes and assessments. 587

**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  
pay the debt service on the debt obligations when due. The 605  
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 645  
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  
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 675  
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

(1) The total amount of such finding; 740

(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 743  
premises shall be appraised in the manner provided by section 744  
2329.17 of the Revised Code, and shall be sold for at least two- 745  
thirds of the appraised value. 746

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  
parcel to the owner, a sole proprietorship owned by that owner 756  
or a member of the owner's immediate family, or partnership, 757  
trust, business trust, corporation, or association in which the 758  
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 792  
the finding under division (A) of this section exceeds the 793  
amount of taxes, assessments, interest, penalties, and costs 794  
actually payable when the deed is transferred to the purchaser, 795  
the officer who conducted the sale shall refund to the purchaser 796  
the difference between the estimate and the amount actually 797

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

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 regardless of 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 860  
current taxes, or both, charged against the property by entering 861  
into a written delinquent tax contract with the county treasurer 862  
in a form prescribed or approved by the tax commissioner. 863  
Subsequent opportunities to enter into a delinquent tax contract 864  
shall be at the county treasurer's sole discretion. 865

(2) The treasurer may enter into a delinquent tax contract 866  
in accordance with division (A) of this section with an owner or 867  
vendee of real property, other than residential real property or 868  
a manufactured or mobile home that is occupied by the owner, and 869  
other than agricultural real property. 870

(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

(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  
entered into, the treasurer shall certify to the auditor that 940  
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  
entered into under this section. To redeem a tax certificate in 966  
installments, the owner or other person seeking to redeem the 967  
tax certificate shall enter into a redemption payment plan under 968  
division (C) of section 5721.38 of the Revised Code. 969

(C) As used in this section, "unpaid current taxes" means 970  
any current taxes charged on the general tax list and duplicate 971  
of real and public utility property or the manufactured home tax 972  
list and duplicate that remain unpaid after the last day 973  
prescribed for payment of the first installment of such taxes 974  
without penalty, and any penalties associated with such taxes. 975

**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 ~~meanings~~ 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: 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 1097

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 1111  
corporation organized under Chapter 1724. of the Revised Code. 1112

**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 1127

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~~ not 1130  
irreconcilably inconsistent with rules adopted by the tax 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 1143  
complaints filed pursuant to sections 323.65 to 323.79 of the 1144  
Revised Code. 1145

(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, 1187



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 1214  
certificate holder may file such a complaint regardless of 1215  
whether the parcel has appeared on a delinquent tax list ~~or~~ 1216  
~~delinquent vacant land tax list~~ published pursuant to division 1217

(B) of section 5721.03 of the Revised Code. 1218

(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. 1249

(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

(C) Subject to division (D) of this section, subsequent 1257  
pleadings, motions, or papers associated with the case and filed 1258  
with the clerk of court shall be served upon all parties of 1259  
record in accordance with Civil Rules 4 and 5, except that 1260  
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 or 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  
a preponderance of the evidence or is acknowledged by the party 1269  
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 1307  
this section, the county board of revision may, upon its own 1308

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  
board's own motion pursuant to division (E) of section 323.69 of 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 1339

county treasurer, or upon its own motion. 1340

(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  
may be dismissed without prejudice by both the court and the 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

(B) If, on or before the fourteenth day after service of 1409  
process is perfected under division (B) of section 323.69 of the 1410  
Revised Code, a record owner files with the clerk of court a 1411  
motion requesting that the county board of revision order the 1412  
case to be transferred to a court pursuant to section 323.691 of 1413  
the Revised Code, the board shall, without conducting a hearing 1414  
on the matter, promptly transfer the case for foreclosure of 1415  
that land to a court pursuant to section 323.691 of the Revised 1416  
Code to be conducted in accordance with the applicable laws. 1417

(C) A county board of revision, in accordance with rule 45 1418  
of the Rules of Civil Procedure, may issue subpoenas compelling 1419  
the attendance of witnesses and the production of papers, books, 1420  
accounts, and testimony as necessary to conduct a hearing under 1421  
this section or to otherwise adjudicate a case under sections 1422  
323.65 to 323.79 of the Revised Code. 1423

**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+ 1492

~~(b) Subject to division (C) of this section, that in order 1493  
to preserve the lienholder's or other person's security interest 1494  
of record in the land, the abandoned land should not be disposed 1495  
of as provided in sections 323.65 to 323.79 of the Revised Code 1496  
and the case should be transferred to a court pursuant to 1497  
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 1532  
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 or 323.78 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 1611  
shall conduct the public auction at which the abandoned land 1612  
will be offered for sale. To qualify as a bidder, a person shall 1613  
file with the sheriff on a form provided by the sheriff a 1614  
written acknowledgment that the abandoned land being offered for 1615

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 in interpleader 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

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 is not 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

~~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.~~ 1757  
Upon a transfer under this division, all liens for taxes ~~due~~ 1758  
attached at the time the deed of the property is transferred to 1759  
the certificate holder, community development organization, 1760  
school district, municipal corporation, county, or township 1761  
following the conveyance, and liens subordinate to liens for 1762  
taxes, shall be deemed satisfied and discharged. The filing for 1763  
journalization of a decree of foreclosure pursuant to this 1764  
division and section 323.76 of the Revised Code shall constitute 1765  
confirmation of the transfer and thereby terminate any further 1766  
statutory or common law right of redemption. 1767

**Sec. 323.75.** (A) The county treasurer or county 1768

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 1793  
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 1797~~

~~district, municipal corporation, county, or township, whichever  
is applicable.~~ 1798  
1799

~~(3) If the abandoned land in question is transferred to a  
certificate holder, from the certificate holder.~~ 1800  
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  
auction pursuant to section 323.73 or 323.74 of the Revised  
Code, or upon the county board of revision's order to the  
sheriff to transfer abandoned land to a community development~~ 1824  
1825  
1826  
1827

~~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 pursuant to section 323.73 of the Revised Code, upon the 1834  
order of confirmation of the sale by the county board of 1835  
revision and the ~~filing~~ journalization of such order ~~with~~ by 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 division (G) of 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  
clerk of court; 1851

(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 1888  
confirmed, and any common law or statutory right of redemption 1889  
forever terminated, upon the filing with the clerk of court the 1890  
order of confirmation based on the adjudication of foreclosure 1891  
by the county board of revision, which the clerk shall enter 1892  
upon the journal of the court or a separate journal. 1893

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  
~~confirmation of any sale or upon confirmation of any conveyance~~ 1911  
~~or transfer to a certificate holder, community development~~ 1912  
~~organization, 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

~~(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

~~(B)~~ (2) 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  
except for any of the following: 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  
Code; 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

employees, materials, or equipment of the township or 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 2032  
agreement with the board of township trustees to perform the 2033  
removal, repair, or securance of the insecure, unsafe, or 2034  
structurally defective or unfit building or other structure. 2035

(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 or both of the 2048  
following methods: 2049

(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. If the costs were 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  
respective 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 ~~each the~~ 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  
~~were incurred for each~~ abatement activity occurred, and the name 2114  
of the owner of record at the time the ~~costs were incurred for~~  
~~each~~ abatement activity commenced, to the county auditor who 2115  
shall place the costs as a charge upon the tax list and 2116  
duplicate. The costs are a lien upon such lands from and after 2117  
the date the costs were incurred. The costs shall have the same 2118  
priority and be collected as other taxes and returned to the 2119  
municipal corporation or its agent pursuant to division (E) of 2120  
this section, based upon whichever of them incurred the costs. 2121  
2122  
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 municipal corporation's 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 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  
~~incurred~~ during which the abatement activity occurred. 2148

(3) A municipal corporation or its agent pursuant to 2149  
division (E) of this section that incurred the costs may file a 2150  
lien on a parcel of land for the total costs incurred under this 2151  
section with respect to the parcel by filing a written affidavit 2152  
with the county recorder of the county in which the parcel is 2153



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 2183  
minimum bid, the municipal corporation or its agent pursuant to 2184

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 Code, and any lien on the property for costs incurred under this section or for any unpaid taxes, penalties, interest, charges, or assessments shall be extinguished by paying the minimum bid prior to the journalization of the confirmation of sale.~~ 2215  
2216  
2217  
2218  
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; 2243

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

Chapter 1724. of the Revised Code wherein the county land 2272  
reutilization corporation agrees to act as the agent of the 2273  
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  
the lien for the taxes, assessments, charges, costs, penalties, 2312  
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

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. 2362

**Sec. 1721.10.** Except as otherwise provided in this 2363

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 2393



resolution: 2394

(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  
property, together with such rights and privileges as may be 2433  
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  
per cent of all real property held by the corporation for 2444  
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 2449  
personal property, and other assets, or any part thereof, or 2450  
interest therein, of any persons, firms, partnerships, 2451  
corporations, joint stock companies, associations, or trusts, 2452  
and to assume, undertake, or pay the obligations, debts, and 2453  
liabilities of any such person, firm, partnership, corporation, 2454

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. 2484

(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  
economic development corporation has applied for and been 2542  
granted a tax exemption for the property under section 5709.08 2543

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 2602

the Revised Code: 2603

(A) "Accidental release" means any sudden or nonsudden 2604  
release of petroleum that was neither expected nor intended by 2605  
the owner or operator of the applicable underground storage tank 2606  
system and that results in the need for corrective action or 2607  
compensation for bodily injury or property damage. 2608

(B) "Corrective action" means any action necessary to 2609  
protect human health and the environment in the event of a 2610  
release of petroleum into the environment, including, without 2611  
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 of each such regulated pollutant during the period July through December 1993, to be collected no sooner than July 1, 1994;	2777 2778 2779
(2) Twenty dollars per ton on the total actual emissions of each such regulated pollutant during calendar year 1994, to be collected no sooner than April 15, 1995;	2780 2781 2782
(3) Twenty-five dollars per ton on the total actual emissions of each such regulated pollutant in calendar year 1995, and each subsequent calendar year, to be collected no sooner than the fifteenth day of April of the year next succeeding the calendar year in which the emissions occurred.	2783 2784 2785 2786 2787
The fees levied under this division do not apply to that portion of the emissions of a regulated pollutant at a facility that exceed four thousand tons during a calendar year.	2788 2789 2790
(C) (1) The fees assessed under division (B) of this section are for the purpose of providing funding for the Title V permit program.	2791 2792 2793
(2) The fees assessed under division (B) of this section do not apply to emissions from any electric generating unit designated as a Phase I unit under Title IV of the federal Clean Air Act prior to calendar year 2000. Those fees shall be assessed on the emissions from such a generating unit commencing in calendar year 2001 based upon the total actual emissions from the generating unit during calendar year 2000 and shall continue to be assessed each subsequent calendar year based on the total actual emissions from the generating unit during the preceding calendar year.	2794 2795 2796 2797 2798 2799 2800 2801 2802 2803
(3) The director shall issue invoices to owners or	2804

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  
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

	1	2
A	Total tons per year of regulated pollutants emitted	Annual fee per facility
B	More than 0, but less than 50	\$ 75
C	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

2836

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

(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 2844  
 person who owns or operates a synthetic minor facility shall pay 2845  
 an annual fee based on the sum of the actual annual emissions 2846  
 from the facility of particulate matter, sulfur dioxide, 2847  
 nitrogen dioxide, organic compounds, and lead in accordance with 2848  
 the following schedule: 2849

2850

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

L 100 or more \$ 3,350

(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  
section to pay those fees biennially rather than annually. 2867

(E)(1) Consistent with the need to cover the reasonable 2868  
costs of the Title V permit program, the director annually shall 2869  
increase the fees prescribed in division (B) of this section by 2870  
the percentage, if any, by which the consumer price index for 2871  
the most recent calendar year ending before the beginning of a 2872  
year exceeds the consumer price index for calendar year 1989. 2873  
Upon calculating an increase in fees authorized by division (E) 2874  
(1) of this section, the director shall compile revised fee 2875  
schedules for the purposes of division (B) of this section and 2876  
shall make the revised schedules available to persons required 2877  
to pay the fees assessed under that division and to the public. 2878

(2) For the purposes of division (E)(1) of this section: 2879

(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

(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 thermal units per hour)	Permit to install
B	Greater than 0, but less than 10	\$ 200
C	10 or more, but less than 100	\$ 400
D	100 or more, but less than 300	\$ 1,000
E	300 or more, but less than 500	\$ 2,250
F	500 or more, but less than 1000	\$ 3,750

G	1000 or more, but less than 5000	\$	6,000
H	5000 or more	\$	9,000

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

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

2896  
2897  
2898  
2899  
2900  
2901

1

2

A	Generating capacity (mega watts)	Permit to install
B	0 or more, but less than 10	\$ 25
C	10 or more, but less than 25	\$ 150
D	25 or more, but less than 50	\$ 300
E	50 or more, but less than 100	\$ 500
F	100 or more, but less than 250	\$ 1,000
G	250 or more	\$ 2,000

(3) Incinerators 2902

2903

1

2

A	Input capacity (pounds per hour)		Permit to install
B	0 to 100	\$	100
C	101 to 500	\$	500
D	501 to 2000	\$	1,000
E	2001 to 20,000	\$	1,500
F	more than 20,000	\$	3,750

(4) (a) Process 2904

2905

1

2

A	Process weight rate (pounds per hour)		Permit to install
B	0 to 1000	\$	200
C	1001 to 5000	\$	500
D	5001 to 10,000	\$	750
E	10,001 to 50,000	\$	1,000
F	more than 50,000	\$	1,250

In any process where process weight rate cannot be 2906  
ascertained, the minimum fee shall be assessed. A boiler, 2907  
furnace, combustion turbine, stationary internal combustion 2908  
engine, or process heater designed to provide direct heat or 2909  
power to a process not designed to generate electricity shall be 2910

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

(c) The fees set forth in the following schedule apply to the issuance of a permit to install pursuant to rules adopted under division (F) of section 3704.03 of the Revised Code for a process identified in division (F) (4) (b) of this section:

	1	2	2937
A	Process weight rate (pounds per hour)	Permit to install	2938
B	0 to 10,000	\$ 200	2939
C	10,001 to 50,000	\$ 400	2940
D	50,001 to 100,000	\$ 500	
E	100,001 to 200,000	\$ 600	
F	200,001 to 400,000	\$ 750	
G	400,001 or more	\$ 900	
	(5) Storage tanks		2941

	1	2	2942
A	Gallons (maximum useful capacity)	Permit to install	2943
B	0 to 20,000	\$ 100	
C	20,001 to 40,000	\$ 150	

D	40,001 to 100,000	\$	250
E	100,001 to 500,000	\$	400
F	500,001 or greater	\$	750
	(6) Gasoline/fuel dispensing facilities		2944
			2945
	1		2
A	For each gasoline/fuel dispensing facility (includes all units at the facility)	Permit to install	\$ 100
	(7) Dry cleaning facilities		2946
			2947
	1		2
A	For each dry cleaning facility (includes all units at the facility)	Permit to install	\$ 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 2950  
 asbestos demolition or renovation project pursuant to rules 2951  
 adopted under section 3704.03 of the Revised Code shall pay, 2952  
 upon submitting a notification pursuant to rules adopted under 2953  
 that section, the fees set forth in the following schedule: 2954

2955

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

For purposes of this division, "unit" means any 2956  
 combination of linear feet or square feet equal to fifty. 2957

No fee other than the fees set forth in division (G) of 2958  
this section shall be charged to an owner or operator by this 2959  
state, a municipality, or other political subdivision of this 2960  
state in connection with the submission or review 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 pursuant to rules 2964  
 adopted under division (F) of section 3704.03 of the Revised 2965  
 Code shall pay a fee equal to one-half the fee originally 2966  
 assessed for the permit to install under this section, except 2967

that the fee for 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. 3000

(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  
protection agency pursuant to that division may be transferred 3007  
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

(ii) The billing year for the annual discharge fee 3047  
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

	1	2
A	Average daily discharge flow	Fee due by January 30, 2020, and January 30, 2021
B	5,000 to 49,999	\$ 200
C	50,000 to 100,000	\$ 500
D	100,001 to 250,000	\$ 1,050

E	250,001 to 1,000,000	\$	2,600
F	1,000,001 to 5,000,000	\$	5,200
G	5,000,001 to 10,000,000	\$	10,350
H	10,000,001 to 20,000,000	\$	15,550
I	20,000,001 to 50,000,000	\$	25,900
J	50,000,001 to 100,000,000	\$	41,400
K	100,000,001 or more	\$	62,100

(ii) Public dischargers owning or operating two or more 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 political 3080  
subdivisions having a population of fewer than one hundred 3081  
thousand persons shall pay an annual discharge fee under 3082  
division (L) (3) (b) (i) of this section that is based on the 3083  
combined average daily discharge flow of the treatment works. 3084

(c) (i) An NPDES permit holder that is an industrial 3085  
discharger, other than a coal mining operator identified by P in 3086  
the third character of the permittee's NPDES permit number, 3087  
shall pay the fee specified in the following schedule: 3088

3089

1

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A	Average daily discharge flow	Fee due by January 30, 2020, and January 30,
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		2021
B	5,000 to 49,999	\$ 250
C	50,000 to 250,000	\$ 1,200
D	250,001 to 1,000,000	\$ 2,950
E	1,000,001 to 5,000,000	\$ 5,850
F	5,000,001 to 10,000,000	\$ 8,800
G	10,000,001 to 20,000,000	\$ 11,700
H	20,000,001 to 100,000,000	\$ 14,050
I	100,000,001 to 250,000,000	\$ 16,400
J	250,000,001 or more	\$ 18,700

(ii) In addition to the fee specified in the above schedule, an NPDES permit holder that is an industrial discharger classified as a major discharger during all or part of the annual discharge fee billing year specified in division (L) (3) (a) (ii) of this section shall pay a nonrefundable annual surcharge of seven thousand five hundred dollars not later than January 30, 2020, and not later than January 30, 2021. Any person who fails to pay the surcharge at that time shall pay an additional amount that equals ten per cent of the amount of the surcharge.

(d) Notwithstanding divisions (L) (3) (b) and (c) of this section, a public discharger, that is not a separate municipal storm sewer system, identified by I in the third character of the permittee's NPDES permit number and an industrial discharger

identified by I, J, L, V, W, X, Y, or Z in the third character 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 3131  
permit identified by P in the second character of the NPDES 3132



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

3159

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

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

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 3170  
for each license renewal required for such a system prior to 3171  
January 31, 2022, the fee is: 3172

3173

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

J	22,500 to 29,999	\$	12,430
K	30,000 or more	\$	16,820

As used in division (M) (2) of this section, "population served" means the total number of individuals having access to the water supply during a twenty-four-hour period for at least sixty days during any calendar year. In the absence of a specific population count, that number shall be calculated at the rate of three individuals per service connection.

(3) For the initial license required under section 6109.21 of the Revised Code for any public water system that is not a community water system and serves a transient population, and for each license renewal required for such a system prior to January 31, 2022, the fee is:

	1		2
A	Number of wells or sources, other than surface water, supplying system		Fee amount
B	1	\$	112
C	2	\$	112
D	3	\$	176
E	4	\$	278
F	5	\$	568

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3185

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 3212

that have entered into agreements under that division, or who 3213  
have applied for agreements, of the amount of the fee. 3214

(3) Through June 30, 2022, the following fee, on a per 3215  
survey basis, shall be charged any person for services rendered 3216  
by the state in the evaluation of laboratories and laboratory 3217  
personnel for compliance with accepted analytical techniques and 3218  
procedures established pursuant to Chapter 6109. of the Revised 3219  
Code for determining the qualitative characteristics of water: 3220

3221

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A	microbiological		
B	MMO-MUG	\$	2,000
C	MF	\$	2,100
D	MMO-MUG and MF	\$	2,550
E	organic chemical	\$	5,400
F	trace metals	\$	5,400
G	standard chemistry	\$	2,800
H	limited chemistry	\$	1,550

On and after July 1, 2022, the following fee, on a per 3222  
survey basis, shall be charged any such person: 3223

3224

	1	2
A	microbiological	\$ 1,650
B	organic chemicals	\$ 3,500
C	trace metals	\$ 3,500
D	standard chemistry	\$ 1,800
E	limited chemistry	\$ 1,000

The fee for those services shall be paid at the time the request for the survey is made. Through June 30, 2022, an individual laboratory shall not be assessed a fee under this division more than once in any three-year period unless the person requests the addition of analytical methods or analysts, in which case the person shall pay eighteen hundred dollars for each additional survey requested.

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

- (a) "MF" means microfiltration.
- (b) "MMO" means minimal medium ONPG.
- (c) "MUG" means 4-methylumbelliferyl-beta-D-glucuronide.
- (d) "ONPG" means o-nitrophenyl-beta-D-galactopyranoside.

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

(O) Any person applying to the director to take an examination for certification as an operator of a water supply

system or wastewater system under Chapter 6109. or 6111. of the Revised Code that is administered by the director, at the time the application is submitted, shall pay a fee in accordance with the following schedule through November 30, 2022:

	1	2
A	Class A operator	\$ 80
B	Class I operator	\$ 105
C	Class II operator	\$ 120
D	Class III operator	\$ 130
E	Class IV operator	\$ 145

On and after December 1, 2022, the applicant shall pay a fee in accordance with the following schedule:

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



E Class IV operator \$ 100

Any person applying to the director for certification as 3251  
an operator of a water supply system or wastewater system who 3252  
has passed an examination administered by an examination 3253  
provider approved by the director shall pay a certification fee 3254  
of forty-five dollars. 3255

A person shall pay a biennial certification renewal fee 3256  
for each applicable class of certification in accordance with 3257  
the following schedule: 3258

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

If a certification renewal fee is received by the director 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  
certification renewal fee in accordance with the following 3263  
schedule: 3264

3265

1

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A	Class A operator	\$	45
B	Class I operator	\$	55
C	Class II operator	\$	65
D	Class III operator	\$	75
E	Class IV operator	\$	85

A person who requests a replacement certificate shall pay 3266  
a fee of twenty-five dollars at the time the request is made. 3267

Any person applying to be a water supply system or 3268  
wastewater treatment system examination provider shall pay an 3269  
application fee of five hundred dollars. Any person approved by 3270  
the director as a water supply system or wastewater treatment 3271  
system examination provider shall pay an annual fee that is 3272  
equal to ten per cent of the fees that the provider assesses and 3273  
collects for administering water supply system or wastewater 3274  
treatment system certification examinations in this state for 3275  
the calendar year. The fee shall be paid not later than forty- 3276  
five days after the end of a calendar year. 3277

The director shall transmit all moneys collected under 3278  
this division to the treasurer of state for deposit into the 3279  
drinking water protection fund created in section 6109.30 of the 3280  
Revised Code. 3281

(P) Any person submitting an application for an industrial 3282  
water pollution control certificate under section 6111.31 of the 3283  
Revised Code, as that section existed before 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 3334  
this division shall be credited to the general revenue fund. 3335

(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

(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

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 3375

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: 3405

3406

	1		2
A	Design flow discharge (gallons per day)		Fee
B	0 to 1,000	\$	0
C	1,001 to 5,000	\$	100
D	5,001 to 50,000	\$	200
E	50,001 to 100,000	\$	300
F	100,001 to 300,000	\$	525
G	over 300,000	\$	750

(iii) Notwithstanding divisions (S) (1) (c) (i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a public discharger identified by the letter I in the third character of the NPDES permit number shall not exceed nine hundred fifty dollars. 3407  
3408  
3409  
3410  
3411

(iv) Notwithstanding divisions (S) (1) (c) (i) and (ii) of this section, the application and design flow discharge fee for an NPDES permit for a coal mining operation regulated under Chapter 1513. of the Revised Code shall not exceed four hundred fifty dollars per mine. 3412  
3413  
3414  
3415  
3416

(v) A person issued a modification of an NPDES permit shall pay a nonrefundable modification fee equal to the application fee and one-half the design flow discharge fee based on each point source, if applicable, that would be charged for an NPDES permit, except that the modification fee shall not exceed six hundred dollars. 3417  
3418  
3419  
3420  
3421  
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 3451  
this section, the person shall pay all applicable fees as 3452



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. 3540

(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  
implementation or enforcement; 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 carbon, excluding carbon monoxide, carbon dioxide, carbonic acid, metallic carbides or carbonates, and ammonium carbonate.

(Y)(1) Except as provided in divisions (Y)(2), (3), and (4) of this section, each sewage sludge facility shall pay a nonrefundable annual sludge fee equal to three dollars and fifty cents per dry ton of sewage sludge, including the dry tons of sewage sludge in materials derived from sewage sludge, that the sewage sludge facility treats or disposes of in this state. The annual volume of sewage sludge treated or disposed of by a sewage sludge facility shall be calculated using the first day of January through the thirty-first day of December of the calendar year preceding the date on which payment of the fee is due.

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

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

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

(ii) A sewage sludge facility that treats or disposes of exceptional quality sludge shall not be required to pay the

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 3624  
fee for each disposal method that the sewage sludge facility 3625  
uses. The maximum annual fee does not include the additional 3626

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  
director shall issue with the notification a new invoice to the 3679  
person identifying the amount of the annual sludge fee assessed 3680  
and stating the first day of July as the deadline for payment. 3681

Not later than the first day of July, any person who is 3682  
required to do so shall pay the annual sludge fee. Any person 3683  
who is required to pay the fee, but who fails to do so on or 3684  
before that date shall pay an additional amount that equals ten 3685



per cent of the required annual sludge fee. 3686

(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  
any fiscal year. 3706

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  
living facilities" means any residential housing facilities and 3788  
related property that are not a nursing home, residential care 3789  
facility, or residential facility as defined in division (A) of 3790  
section 5701.13 of the Revised Code. 3791

(B) Lands, houses, and other buildings belonging to a 3792  
county, township, or municipal corporation and used exclusively 3793  
for the accommodation or support of the poor, or leased to the 3794  
state or any political subdivision for public purposes shall be 3795  
exempt from taxation. Real and tangible personal property 3796  
belonging to institutions that is used exclusively for 3797  
charitable purposes shall be exempt from taxation, including 3798  
real property belonging to an institution that is a nonprofit 3799  
corporation that receives a grant under the Thomas Alva Edison 3800  
grant program authorized by division (C) of section 122.33 of 3801

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

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 3893

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  
to the end of the tax year in which the organization transfers 3915  
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 county auditor for each day of the year that 3925  
title is held by the organization. 3926

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  
transfers title to the property to anyone other than a qualified 3934  
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  
the organization holding the property shall file with its 3946  
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" 3954

means a family whose income does not exceed two hundred per cent 3955  
of the official federal poverty guidelines as revised annually 3956  
in accordance with section 673(2) of the "Omnibus Budget 3957  
Reconciliation Act of 1981," 95 Stat. 511, 42 U.S.C.A. 9902, as 3958  
amended, for a family size equal to the size of the family whose 3959  
income is being determined. 3960

(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  
shall end on the last day of the tax year in which the 4013  
instrument transferring title from the corporation or 4014

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 4044

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 the~~ 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 4104

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  
delinquent land duplicate to the county treasurer, in a 4114  
newspaper of general circulation in the county or to be 4115  
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  
lists shall not exceed three-fourths of the cost of the first 4123  
publication of the list or lists. 4124

The auditor shall insert display notices of the 4125  
forthcoming publication of the delinquent tax list ~~and, if it is~~ 4126  
~~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 a 4155  
newspaper in installments, provided the complete publication of 4156  
each 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  
~~is to be published, a notice that delinquent vacant lands will~~ 4163  
~~be certified for foreclosure or foreclosure and forfeiture by~~ 4164  
~~the auditor unless the taxes, assessments, interest, and~~ 4165  
~~penalties due and owing on them are paid within twenty eight~~ 4166



~~days after the final publication of the notice.~~ 4167

(4) The auditor shall review the first publication of each 4168  
list for accuracy and completeness and may correct any errors 4169  
appearing in the list at any time if published electronically, 4170  
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  
treasury as county expenses are paid, and the board of county 4186  
commissioners shall make provision for them in the annual budget 4187  
of the county submitted to the budget commission, and shall make 4188  
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.** ~~(A)(1)~~ (A) The form of the notice required 4212  
to be attached to the published delinquent tax list by division 4213  
(B) (3) of section 5721.03 of the Revised Code shall be in 4214  
substance as follows: 4215

"DELINQUENT LAND TAX NOTICE 4216

The lands, lots, and parts of lots returned delinquent by 4217  
the county treasurer of \_\_\_\_\_ county, with the 4218  
taxes, assessments, interest, and penalties, charged against 4219  
them agreeably to law, are contained and described in the 4220  
following list: (Here insert the list with the names of the 4221  
owners of such respective tracts of land or town lots as 4222  
designated on the delinquent tax list. If, prior to seven days 4223  
before the publication of the list, a delinquent tax contract 4224  
has been entered into under section 323.31 of the Revised Code, 4225  
the owner's name may be stricken from the list or designated by 4226

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

~~(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 ~~(A)(1)~~ (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  
next to the owner's name.) 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."~~

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

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

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~~the original certificate shall be filed with the prosecuting attorney.~~ 4318  
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~~(2) The auditor shall determine the fair market value of each tract of land for which he prepares a certificate under division (B) (1) of this section and shall compare that value to the total amount of the delinquent taxes, assessments, charges, interest, and penalties levied against that tract of land. If the auditor determines that the delinquent taxes, assessments, charges, interest, and penalties levied against the tract of land exceed its fair market value, he shall include a statement of that fact and the fair market value of the tract of land in the delinquent vacant land tax certificate.~~ 4320  
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~~(C) In lieu of making a separate delinquent land tax certificate or delinquent vacant land tax certificate for each delinquent tract, lot, or part of lot contained in the delinquent land list and for each tract of delinquent vacant land contained in the delinquent vacant land tax list, the county auditor may compile in duplicate a master list of delinquent tracts and a master list of delinquent vacant tracts, each of which contains the same information with respect to each such tract, lot, or part of lot that is required on a delinquent land tax certificate or a delinquent vacant land tax certificate. The auditor shall sign each master list and file each original list with the county prosecuting attorney.~~ 4330  
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**Sec. 5721.17.** (A) Upon the delivery by the county auditor of a delinquent land tax certificate for, ~~a delinquent vacant land tax certificate for,~~ or a master list of ~~delinquent vacant tracts or~~ delinquent tracts that includes, any property on which is located a building subject to a receivership under section 3767.41 of the Revised Code, the prosecuting attorney may 4342  
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institute a foreclosure proceeding under section 5721.18 of the Revised Code ~~or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code.~~ The proceeds resulting from the sale of that property pursuant to a foreclosure or forfeiture sale shall be distributed in the order set forth in division (B) ~~(1) or (2)~~ of this section.

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

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

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

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

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

~~except that the court shall order that the proceeds of the sale shall be distributed in the following order of priority:~~ 4377  
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~~(a) First, in satisfaction of any notes issued by the receiver pursuant to division (F) of section 3767.41 of the Revised Code, in their order of priority;~~ 4379  
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~~(b) Second, any unreimbursed expenses and other amounts paid in accordance with division (F) of section 3767.41 of the Revised Code by the receiver, and the fees of the receiver approved pursuant to division (H) (1) of that section;~~ 4382  
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~~(c) Third, any remaining proceeds in the order set forth in division (A) of section 5723.18 of the Revised Code.~~ 4386  
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~~(C) If, after the distribution of available proceeds pursuant to division (B) (1) or (2) of this section, the proceeds from the foreclosure or forfeiture sale are insufficient to pay in full the notes, unreimbursed expenses and other amounts, and fees described in divisions (B) (1) (a) and (b) or (B) (2) (a) and (b) of this section, and the amounts due under division (D) of section 5721.19 or division (A) of section 5723.18 of the Revised Code, the court shall enter a deficiency judgment for the unpaid amount pursuant to section 5721.192 of the Revised Code.~~ 4388  
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~~(D) When property as described in division (A) of this section is the subject of a foreclosure proceeding under section 5721.18 of the Revised Code or a foreclosure and forfeiture proceeding under section 5721.14 of the Revised Code, the notice of foreclosure set forth in division (B) of section 5721.181 of the Revised Code and the notice set forth in division (C) of that section, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the~~ 4398  
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~~notice set forth in division (C) of that section,~~ and the 4406  
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 ~~divisions~~ division (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, or sections 4421  
323.65 to 323.79, ~~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 4436

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  
number only, instead of also with a complete legal description, 4473  
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 4497

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. 4560

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 last date 4566  
of ~~the last~~ publication. 4567

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  
appear on the general tax list. 4583

(2) (a) An answer may be filed in an action in rem under 4584  
this division by any person owning or claiming any right, title, 4585  
or interest in, or lien upon, any parcel described in the 4586  
complaint. The answer shall contain the caption and number of 4587  
the action and the serial number of the parcel concerned. The 4588  
answer shall set forth the nature and amount of interest claimed 4589

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. 4609

(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. 4615

(3) At the trial of an action in rem under this division, 4616  
the certificate or master list filed by the auditor with the 4617  
prosecuting attorney shall be prima-facie evidence of the amount 4618  
and validity of the taxes, assessments, charges, penalties, and 4619

interest appearing due and unpaid on the parcel to which the  
certificate or master list relates and their nonpayment. If an  
answer is properly filed, the court may, in its discretion, and  
shall, at the request of the person filing the answer, grant a  
severance of the proceedings as to any parcel described in such  
answer for purposes of trial or appeal.

(C) In addition to the actions in rem authorized under  
division (B) of this section ~~and section 5721.14 of the Revised~~  
~~Code~~, an action in rem may be commenced under this division. An  
action commenced under this division shall conform to all of the  
requirements of division (B) of this section except as follows:

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

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

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

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



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  
section. 4678

(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  
government agencies: 4734

(a) The county prosecutor; 4735

<u>(b) The county treasurer;</u>	4736
<u>(c) The county auditor;</u>	4737
<u>(d) The county sheriff;</u>	4738
<u>(e) The county clerk of courts;</u>	4739
<u>(f) A county land reutilization corporation.</u>	4740
<u>(3) In order to serve the parties required to be served by</u>	4741
<u>publication, the electronic publication shall contain or provide</u>	4742
<u>the following:</u>	4743
<u>(a) Substantially the same information required had the</u>	4744
<u>legal notice been published in a newspaper;</u>	4745
<u>(b) If the notice is associated with a tax foreclosure</u>	4746
<u>court action, all of the following:</u>	4747
<u>(i) The case number of the tax foreclosure action;</u>	4748
<u>(ii) The name of the plaintiff;</u>	4749
<u>(iii) The name of at least one of the defendants;</u>	4750
<u>(iv) The parcel number of the parcel being foreclosed</u>	4751
<u>upon.</u>	4752
<u>(C) The government agency's official internet web site</u>	4753
<u>shall prominently display a link to the notice web site, which</u>	4754
<u>shall be an index web page containing the list of the current</u>	4755
<u>legal notices of the agency with links to the full text of those</u>	4756
<u>notices required in this section.</u>	4757
<u>(D) The official internet web site with a link to the</u>	4758
<u>notice web site, as well the notice web site itself, shall</u>	4759
<u>contain an electronic mail link or address to submit</u>	4760
<u>communication to the government agency if any legal notice is</u>	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  
action. Such entry into the property may be made by employees or 4843  
designated agents of the county land reutilization corporation, 4844  
county, municipality, or township. 4845

(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

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  
following: 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

proceeding; 4909

(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  
transferred to the purchaser. 4921

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

(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 5000

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 a 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

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  
not sold pursuant to the original order of sale ~~to be advertised~~ 5035  
~~and offered for sale at a subsequent foreclosure sale. For such~~ 5036  
~~purpose, the court may direct the parcel to be appraised and fix~~ 5037  
~~a 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) ~~(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  
Revised Code. If a county land reutilization corporation is 5051  
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  
fund. 5059

(3) Following the payment required by division (D) (2) of 5060

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  
parcel under division (D) of this section the amount of proceeds 5100  
to be applied to pay the taxes, assessments, charges, penalties, 5101  
interest, and costs is insufficient to pay them in full, and the 5102  
court does not enter a deficiency judgment against the owner of 5103  
record pursuant to this division, the taxes, assessments, 5104  
charges, penalties, interest, and costs shall be deemed 5105  
satisfied. 5106

(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 5147  
irregularity, informality, or omission of any proceedings under 5148  
this chapter, or in any processes of taxation, if such 5149  
irregularity, informality, or omission does not abrogate the 5150  
provision for notice to holders of title, lien, or mortgage to, 5151  
or other interests in, such foreclosed lands or lots, as 5152

prescribed in this chapter. 5153

(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  
estimate and the amount actually payable. If the amount of 5160  
taxes, assessments, interest, penalties, and costs actually 5161  
payable when the deed is transferred to the purchaser exceeds 5162  
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  
the time of the sale or transfer and, following confirmation of 5174  
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

(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  
charges and costs of the action exceed the auditor's fair market 5193  
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  
be rebuttably presumed to be, and constitute prima-facie 5204  
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) ~~(1) or (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 judgment, the court shall consider all relevant factors, including, but not limited to, the following:

(1) Whether the owner of record or, in the case of forfeited lands, the last owner of record, appears to have owned the parcel only for speculative purposes, and had the means to pay, but purposely did not pay, the taxes, assessments, charges, penalties, and interest due;

(2) Whether the owner of record or, in the case of forfeited lands, the last owner of record purposely failed to pay the delinquent taxes, assessments, charges, penalties, and interest, ~~although he~~ despite having had the means to do so;

(3) Whether there are other circumstances that would make it inequitable to enter the deficiency judgment.

(D) At least thirty days from the date of any notification to the board of revision under division (B) of this section, and if the court proposes to enter a deficiency judgment, the clerk of the court shall notify the person against whom the judgment is proposed to be entered, by ordinary mail, of the proposed entry of the judgment and its amount. The notification shall state that the person against whom the judgment is proposed to be entered may file, within ten days from the date the notice is mailed, a motion with the court protesting the proposed entry of the judgment and requesting an opportunity to appear and show cause why the judgment should not be entered. The notification also shall state that, if such a motion is not filed within the ten-day period, the judgment shall be entered and shall be considered to be a final judgment. If the proposed judgment would be entered against the majority stockholder of a 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  
due and unpaid; and, if division (B) ~~(1) or (2)~~ of section 5285  
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 under sections 323.25 to 323.28, 323.65 to 323.79, or 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 5336

~~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. 5384

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 5427  
Revised Code and shall be prepared, transferred, or redeemed in 5428

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

(B) "Certificate parcel" means the parcel of delinquent land that is the subject of and is described in a tax certificate.

(C) "Certificate holder" means a person, including a county land reutilization corporation, that purchases or otherwise acquires a tax certificate under section 5721.32, 5721.33, or 5721.42 of the Revised Code, or a person to whom a tax certificate has been transferred pursuant to section 5721.36 of the Revised Code.

(D) "Certificate purchase price" means, with respect to the sale of tax certificates under sections 5721.32, 5721.33, and 5721.42 of the Revised Code, the amount equal to delinquent taxes charged against a certificate parcel at the time the tax certificate respecting that parcel is sold or transferred, not including any delinquent taxes the lien for which has been conveyed to a certificate holder through a prior sale of a tax certificate respecting that parcel. Payment of the certificate purchase price in a sale under section 5721.33 of the Revised Code may be made wholly in cash or partially in cash and partially by noncash consideration acceptable to the county treasurer from the purchaser, and, in the case of a county land reutilization corporation, with notes. In the event that any such noncash consideration is delivered to pay a portion of the certificate purchase price, such noncash consideration may be

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  
Code, the date designated by the county treasurer for the 5514  
submission of bids and, with respect to a negotiated sale or 5515

transfer under section 5721.33 of the Revised Code, the date of 5516  
delivery of the tax certificates to the purchasers thereof 5517  
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 5600  
case the fee may be applied toward the deposit required by this 5601  
section. 5602



(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. 5634

(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. 5645

(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  
districts for those delinquent taxes is conveyed intact to the 5672  
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  
certificate in a negotiated sale authorized under section 5676  
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 or 5688  
Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., 5689  
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  
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  
authorize the county treasurer to receive notes in lieu of cash, 5774  
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 5783

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

(3) A tax certificate shall not be sold to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest. No person that purchases a tax certificate in a negotiated sale shall assign or transfer the tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which the owner has an interest. Any person that knowingly or negligently transfers or assigns a tax certificate to the owner of the certificate parcel or to any corporation, partnership, or association in which such owner has an interest shall be liable for payment of the full certificate purchase price, plus any applicable premium and less any applicable discount, and shall not be entitled to a refund of any amount paid. Such tax certificate shall be deemed void and the tax lien sold under the tax certificate shall revert to the county as if no sale of the tax certificate had occurred.

(F) The purchaser in a negotiated sale under this section shall deliver the certificate purchase price or other

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 or Chapter 3704., 3734., 3745., 5890  
3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, 5891  
or a rule adopted or order, permit, license, variance, or plan 5892  
approval issued under any of those chapters, that is or was 5893  
committed by another person in connection with the parcel for 5894  
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  
purchaser of the certificate for fees paid by the purchaser to 5898  
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 county treasurer shall send written notice to the owner of the certificate parcel by either certified mail or, if the treasurer has record of an internet identifier of record associated with the owner, by ordinary mail and by that internet identifier of record. A mailed notice shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner that a tax certificate with respect to such owner's parcel was sold or transferred and shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C) (2) of section 5721.38 of the Revised Code. However, the county treasurer is not required to send a notice under this division if the treasurer previously has attempted to send a notice to the owner of the parcel at the owner's last known tax-mailing address and the postal service has returned the notice as undeliverable.

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

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

(B) When a request for foreclosure or a notice of intent to foreclose is filed under this section, the certificate holder shall submit a payment to the county treasurer equal to the sum of the following:

(1) The certificate redemption prices of all outstanding tax certificates that have been sold on the parcel, other than tax certificates held by the person requesting foreclosure;

(2) Any taxes, assessments, penalties, interest, and charges appearing on the tax duplicate charged against the certificate parcel that is the subject of the foreclosure proceedings and that are not covered by a tax certificate, but such amounts are not payable if the certificate holder is a county land reutilization corporation;

(3) If the foreclosure proceedings are filed by the county prosecuting attorney pursuant to section 323.25, sections 323.65

to 323.79, or section ~~5721.14~~ 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  
eligible to be enforced through a foreclosure proceeding, has 6008  
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  
days of receiving the copy of the foreclosure request, the 6019  
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 6027  
5721.32, 5721.33, or 5721.42 of the Revised Code, if the 6028  
certificate parcel has not been redeemed, at least one 6029

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

delinquent tax and assessment collection fund. 6061

(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 6085  
negotiate the premium, in cash, to be paid for a new certificate 6086  
sold under division (E) (2) of this section. If the county 6087  
treasurer and certificate holder do not negotiate a mutually 6088  
acceptable premium, the county treasurer and certificate holder 6089  
may agree to engage a person experienced in the valuation of 6090



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

entitled to redeem the property. 6122

(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  
voided, and the certificate holder forfeits the payment of the 6132  
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  
attorney shall prosecute the proceeding to final judgment and 6143  
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 6148  
otherwise provided in this division, shall be instituted and 6149  
prosecuted in the same manner as is provided by law for the 6150  
foreclosure of mortgages on land, except that, if service by 6151

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  
In any county that has adopted a permanent parcel number system, 6161  
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  
the property described in the tax certificate, and, if 6169  
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  
holder's complaint any other special matter relating to the 6173  
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 owner. However, the decree for each tax certificate 6188  
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: 6209

(A) ~~"Electing subdivision" means a municipal corporation~~ 6210  
~~that has enacted an ordinance or a township or county that has~~ 6211  
~~adopted a resolution pursuant to section 5722.02 of the Revised~~ 6212

~~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 6270  
situated has instituted proceedings under section 505.86 or 6271  
715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio 6272

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. 6303

(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  
the Revised Code, and, in the case of a county land 6322  
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

~~Any property acquired by a county land reutilization 6336  
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  
reutilization corporation first records the deed evidencing 6342  
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  
right of acquisition shall be effective for a period of ninety 6353  
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. 6399

(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  
nonproductive lands pursuant to such a foreclosure proceeding, 6404  
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 Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A) (2) of section 5721.19 of the Revised Code. Notwithstanding provisions to the contrary in division (A) of section 323.28 of the Revised Code, the minimum amount for which selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 of the Revised Code will be sold, as specified in the advertisement for sale, shall equal the amount specified in division (A) (1) of section 323.28 of the Revised Code. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been determined by the electing subdivision to be nonproductive lands and that, if at a foreclosure sale no bid for the appropriate amount specified in this division is received, such lands shall be sold or transferred to the electing subdivision.

(D) If any nonproductive land selected by an electing subdivision is advertised and offered for sale at one sale pursuant to this section but is not sold for want of a minimum bid, the electing subdivision that selected the nonproductive land shall be deemed to have submitted the winning bid at such sale, and the land is deemed sold to the electing subdivision for no consideration other than the amounts charged under divisions (E) and ~~(F)~~ of this section. If both a county and a township within that county have adopted a resolution pursuant to section 5722.02 of the Revised Code and both subdivisions select the same parcel or parcels of land, the subdivision that

first notifies the prosecuting attorney of such selection shall 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, ~~323.74~~, 323.78, 5721.19, or 6597  
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  
deletions from such 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  
~~pay the amount determined under division (A) (2) of section~~ 6620  
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  
and the land is deemed sold to the electing subdivision for no 6650  
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 6659  
declare the selected nonproductive land to be sold to the 6660  
electing subdivision. The auditor shall deliver to the electing 6661  
subdivision a certificate of sale. 6662

(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

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  
transferred under section 323.65 to 323.79, 5721.19, 5722.03~~or,~~ 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 from whatever source acquired 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 6760  
distribution at all times. 6761

(C) ~~Study, analyze, and evaluate potential, present, and future uses for such land which would provide for the effective reutilization of the nonproductive land;~~ 6762  
6763  
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

~~(E)~~ (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  
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 6790

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 land reutilization purposes or public 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  
parcels of land acquired as part of its land reutilization 6817  
program. 6818

**Sec. 5722.08.** When ~~an~~any electing subdivision, ~~other than~~ 6819  
~~a county land reutilization corporation,~~ sells any land acquired 6820



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 interest that would have been due and payable with respect to such land from such date of acquisition were such land not exempt from taxation pursuant to section 5722.11 of the Revised Code.~~ 6851-6855

~~(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its present or future land reutilization program uses and expenses.~~ 6856-6859

~~All proceeds from the sale of lands held by a county land reutilization corporation shall be retained by the county land reutilization corporation for the purposes for which it was organized without further reporting or accounting to the taxing districts.~~ 6860-6864

**Sec. 5722.10.** An electing subdivision may accept a conveyance in lieu of foreclosure of delinquent land from the owners thereof of the delinquent land, regardless of whether a tax foreclosure has been filed against the delinquent land. Such conveyance may only be accepted with the consent of the county auditor acting as the agent of the state pursuant to section 5721.09 of the Revised Code. If an electing subdivision or county land reutilization corporation certifies to the auditor in writing that the delinquent land is abandoned land as defined in section 323.65 of the Revised Code, the auditor shall consent to the conveyance. Such consent shall be given regardless of whether there exists any liens, encumbrances, or other interests of record on the abandoned delinquent land, except that upon such conveyance, the liens, encumbrances, or other interests of record shall remain with the land as conveyed to the electing subdivision or county land reutilization corporation. If the 6865-6880

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 6942

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

(B) A resolution by the board of county commissioners 6954  
shall be necessary to invoke the remittance required in division 6955  
(A) of this section. If the board elects to invoke the 6956  
remittance required in division (A) of this section, such 6957  
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

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

**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 6992  
and held by a county land reutilization corporation. 6993

**Sec. 5722.15.** ~~(A)~~ When an electing subdivision ~~purchases~~ 6994  
acquires nonproductive land under ~~section~~ sections 323.65 to 6995  
323.79, 5722.03 ~~or~~, 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

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

**Sec. 5722.21.** (A) As used in this section: 7015

(1) "Eligible delinquent land" means delinquent land ~~or delinquent vacant land~~, as defined in section 5721.01 of the Revised Code, included in a delinquent tax list ~~or delinquent vacant land tax list~~ that has been certified delinquent within the meaning of section 5721.03 of the Revised Code, excluding any certificate parcel as defined in section 5721.30 of the Revised Code. 7016  
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(2) "~~Delinquent taxes~~Taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land ~~that became delinquent, including taxes that are a lien but not yet determined, assessed, and levied,~~ before transfer of title to a county, municipal corporation, township, or county land reutilization corporation under this section. 7023  
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(3) "Foreclosure costs" means the sum of all costs or other charges of publication, service of notice, prosecution, or other proceedings against the land under sections 323.25 to 7030  
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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 all liens for delinquent taxes as provided in division (D) of this section and costs, including foreclosure costs, which shall be extinguished simultaneously with the transfer of title to the county, municipal corporation, township, or county land reutilization corporation.~~ The authority granted by this section is supplemental to the authority granted under sections 5722.01 to 5722.15 of the Revised Code.

(C) ~~With respect to any parcel of eligible delinquent land purchased or acquired by a county, municipal corporation, township, or county land reutilization corporation in which a declaration is in effect under this section, the county, municipal corporation, or township may obtain the consent of each taxing authority for release of any claim on the delinquent taxes and associated costs attaching to that property at the time of conveyance to the county, municipal corporation, or township. Consent shall be obtained in writing, and shall be certified by the taxing authority granting consent or by the fiscal officer or other person authorized by the taxing authority to provide such consent. Consent may be obtained before or after title to the eligible delinquent land is transferred to the county, municipal corporation, or township. A county that has organized and designated a county land reutilization corporation for purposes of this chapter is not required to obtain such consent. Upon conveyance to a county land reutilization corporation, the consent shall be deemed to have been given to the extent that the corporation requires consent.~~

~~The taxing authority of a taxing unit and a county, municipal corporation, or township in which a declaration is in effect under this section may enter into an agreement whereby the taxing authority consents in advance to release of the~~

~~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

~~(F)-(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, ~~or~~ 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  
state ~~or to a political subdivision, school district, or county-~~ 7176  
~~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~~ 7217

~~district, or corporation.~~ 7218

~~(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 ~~(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  
forfeited land is located, or an officer, agent, or employee of 7227  
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  
buildings, structures, or other improvements located on that 7231  
land, for any of the following purposes: 7232

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

~~(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  
improvements located on that land. 7242

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 ~~(A) (4)~~ (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 ~~(A) (4) (a)~~ (D) 7266  
(1) to ~~(e)~~ (3) of this section. 7267

~~(B) Every parcel against which a judgment of foreclosure and forfeiture is made in accordance with section 5721.16 of the Revised Code is forfeited to the state on the date the court enters a finding under that section. After that date, all the right, title, claim, and interest of the former owner is transferred to the state to be disposed of in compliance with the relevant provisions of this chapter.~~ 7268  
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**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

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, 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  
do either of the following: 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 7336  
newspaper or three days before the sale if the notice of sale is 7337

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 in the sale 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 7427  
taxes in this state; 7428

(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 ~~or~~ 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 family" means a spouse who resides in the same household and children.

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

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

(D) If the parcel is sold for the amount described in ~~division (A) (2) of section 5721.16 of the Revised Code~~ (A) (1) (b) of this section, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when ~~the deed is transferred to the purchaser~~ land is forfeited to the state, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who

shall enter that amount on the real and public utility property 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 list sale~~ 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  
against the last owner of record of the tract, lot, or part of 7560  
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  
boldface type: 7573

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,  
OR PART OF LOT). .

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County Auditor

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(Date of Notice)

7585

(C) If the forfeited lands were foreclosed upon as a  
result of proceedings for foreclosure instituted under division  
(C) of section 5721.18 of the Revised Code, then the form of the  
advertisement of sale as described in division (A) of this  
section with respect to those lands additionally shall include  
the following statement in boldface type:

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"Notice is hereby given to all concerned that the  
following forfeited tracts, lots, and parts of lots that are  
offered for sale pursuant to this notice will be sold subject to  
all liens and encumbrances with respect to those tracts, lots,  
and parts of lots, other than the liens for land taxes,  
assessments, charges, penalties, and interest for which the lien  
was foreclosed and in satisfaction of which the property is  
sold:

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(Insert here the description of each relevant tract, lot,  
or part of lot).

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County Auditor

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(Date of Notice)"

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**Sec. 5723.13.** Whenever real property in this state is sold

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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  
transfer, 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

**Sec. 5723.18.** (A) Except as otherwise provided in division 7616  
~~(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: 7619

(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  
~~against which a foreclosure and forfeiture proceeding was~~ 7628  
~~instituted under section 5721.14 of the Revised Code, if the~~ 7629  
~~proceeds from the forfeiture sale are insufficient to pay the~~ 7630  
~~costs pertaining to such proceeding, the county auditor, at the~~ 7631  
~~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. 7668

(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 7695  
be liable for damages, or subject to equitable remedies, for 7696  
violation of sections 3737.87 to 3737.891 of the Revised Code or 7697  
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  
those from general property taxes, permitted under 7708  
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  
personal property, other than motor vehicles designed by the 7724  
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. 7755

(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 7845

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

Nothing in this division shall be deemed to exempt sales 7878  
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  
or improvement to real property under a construction contract 7885  
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  
United States government or any of its agencies at the time of 7892  
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  
a construction contractor for incorporation into a house of 7898  
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 7930  
or to be used principally in interstate or foreign commerce, and 7931  
repairs, alterations, fuel, and lubricants for such ships or 7932  
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 7939  
packages, including material, labels, and parts for packages, 7940  
and of machinery, equipment, and material for use primarily in 7941  
packaging tangible personal property produced for sale, 7942  
including any machinery, equipment, and supplies used to make 7943  
labels or packages, to prepare packages or products for 7944  
labeling, or to label packages or products, by or on the order 7945  
of the person doing the packaging, or sold at retail. "Packages" 7946  
includes bags, baskets, cartons, crates, boxes, cans, bottles, 7947  
bindings, wrappings, and other similar devices and containers, 7948  
but does not include motor vehicles or bulk tanks, trailers, or 7949  
similar devices attached to motor vehicles. "Packaging" means 7950  
placing in a package. Division (B) (15) of this section does not 7951  
apply to persons engaged in highway transportation for hire. 7952

(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. 7957

(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 political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;	7999 8000 8001 8002 8003
(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;	8004 8005 8006
(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.	8007 8008 8009 8010 8011 8012 8013 8014 8015 8016 8017 8018 8019 8020 8021
(25) (a) Sales of water to a consumer for residential use;	8022
(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.	8023 8024 8025 8026
(26) Fees charged for inspection or reinspection of motor	8027



vehicles under section 3704.14 of the Revised Code;	8028
(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:	8029
	8030
	8031
	8032
(a) To prepare food for human consumption for sale;	8033
(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;	8034
	8035
	8036
	8037
(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.	8038
	8039
(28) Sales of animals by nonprofit animal adoption services or county humane societies;	8040
	8041
(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;	8042
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	8045
(30) Sales and installation of agricultural land tile, as defined in division (B) (5) (a) of section 5739.01 of the Revised Code;	8046
	8047
	8048
(31) Sales and erection or installation of portable grain bins, as defined in division (B) (5) (b) of section 5739.01 of the Revised Code;	8049
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	8051
(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway	8052
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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  
telecommunications service vendor, or satellite broadcasting 8064  
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  
will be used in printing advertising material; and of printed 8085

matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B) (35) (a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(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 8174

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 highways. As used in this division, "affiliated group" has the same meaning as in division (B) (3) (e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning as in division (B) (35) of this section.

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B) (7) of section 5739.01 of the Revised Code;

(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

(m) To use tangible personal property to perform a service listed in division (B) (3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

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

formatting, editing, storing, and disseminating data or 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  
impoundments; 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 subsurface wellbore, and tangible personal property directly used in providing such services;	8262 8263 8264
(IV) Casing, tubulars, and float and centralizing equipment;	8265 8266
(V) Trailers to which production equipment is attached;	8267
(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;	8268 8269 8270
(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;	8271 8272 8273
(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;	8274 8275 8276 8277
(IX) Pressure pumping equipment;	8278
(X) Artificial lift systems equipment;	8279
(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;	8280 8281 8282
(XII) Tangible personal property directly used to control production equipment.	8283 8284
(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:	8285 8286 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 storage tanks.	8317 8318
The enumeration of tangible personal property in division (B) (42) (q) (ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B) (42) (q) of this section.	8319 8320 8321 8322 8323
The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B) (42) (q) of this section.	8324 8325 8326 8327
As used in division (B) (42) of this section, "thing" includes all transactions included in divisions (B) (3) (a), (b), and (e) of section 5739.01 of the Revised Code.	8328 8329 8330
(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.	8331 8332 8333 8334 8335 8336 8337
(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.	8338 8339 8340 8341 8342 8343
(45) Sales of telecommunications service that is used	8344

directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48) Sales of feminine hygiene products.

(49) Sales of materials, parts, equipment, or engines used in the repair or maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B) (49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of

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

(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  
operating costs, capital expenditures, and reserves to be paid 8399  
to the eligible county at least once per calendar year. 8400

(II) Upon dissolution and liquidation of the nonprofit 8401  
corporation, all of its net assets are distributable to the 8402

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  
or bowel movements. 8488

(ii) "Incontinence underpad" means an absorbent product, 8489



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

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