

AN ACT

To amend sections 135.341, 135.35, 135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.671, 307.698, 307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18, to amend, for the purpose of adopting new section numbers as indicated in parentheses, sections 321.341 (321.342) and 323.78 (323.79), to enact new sections 321.341 and 323.78 and sections 133.082, 307.781, 321.263, 321.36, 1724.03, 4582.07, 4582.08, 4582.09, 4582.32, 4582.33, 4582.34, and 5722.22 of the Revised Code to authorize the creation of land reutilization corporations to facilitate the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property, to revise the expedited, nonjudicial foreclosure procedure for abandoned lands, to permit certain municipal

corporations and other entities to cooperatively finance certain facilities with lodging tax-supported securities and other means regardless of when the municipal corporation had made a qualifying urban renewal designation, and to require port authorities to adopt plans of improvement.

Be it enacted by the General Assembly of the State of Ohio:

SECTION 1. That sections 135.341, 135.35, 135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.671, 307.698, 307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 321.261, 321.34, 323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26, 715.261, 1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 be amended, sections 321.341 (321.342) and 323.78 (323.79) be amended for the purpose of adopting new section numbers as indicated in parentheses, and new sections 321.341 and 323.78 and sections 133.082, 307.781, 321.263, 321.36, 1724.03, 4582.07, 4582.08, 4582.09, 4582.32, 4582.33, 4582.34, and 5722.22 of the Revised Code be enacted to read as follows:

Sec. 133.082. (A) A board of county commissioners of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code, upon the written request of the county treasurer, may issue securities in anticipation of the collection of the current taxes that are not paid on or before the last day on which such taxes may be paid without penalty or that have become delinquent. The aggregate principal amount of such securities shall not exceed ninety per cent of the difference between the following amounts:

(1) The amount of the current taxes that constitutes current year unpaid taxes or current year delinquent taxes on the date securities under this section are issued;

(2) To the extent ascertainable by the county treasurer, the amount of

current year unpaid taxes or current year delinquent taxes that have been collected during the period commencing on the day immediately following the last day the current year unpaid taxes or current year delinquent taxes could have been paid without penalty and ending with the business day immediately preceding the day on which an agreement for the sale of the securities is executed.

(B) Securities issued under this section shall be issued not later than the first day of December of the year in which such current taxes were not paid when due, and shall mature not later than the thirty-first day of December of the third year following the year in which the current taxes were not paid when due.

(C) Proceeds from the sale of the securities not applied to the payment of any financing costs shall be disbursed by the county treasurer to the taxing authorities that levied the taxes in the same manner as such taxes would have been disbursed had such taxes been paid when due.

(D) The county officers authorized by the county taxing authority shall execute the necessary documents, including, but not limited to, trust agreements and other agreements and certifications, to provide for the pledge, protection, and disposition of the pledged revenues from which debt charges on the securities issued under this section are to be paid.

(E) Anticipation securities issued under this section shall not be general obligations of the county. Anticipation securities issued under this section shall be secured only by a pledge of and lien upon the delinquent real property taxes and assessments, the collection of which is being anticipated by the issuance of the securities in accordance with this section, and any securities issued to fund or refund those securities. The pledge shall be valid and binding from the time the pledge is made, and the tax receipts and proceeds pledged and thereafter received by the county treasurer shall immediately be subject to the lien of that pledge without any physical delivery of those tax receipts or proceeds or further act. The lien of any pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the county, whether or not such parties have notice of the lien. Neither the resolution nor any trust agreement by which a pledge is created or further evidenced need be filed or recorded except in the records of the county taxing authority.

(F) As long as any securities issued under this section, in either original or refunded form, remain outstanding, except as otherwise provided in those documents, the delinquent real property taxes and assessments pledged to the payment of debt charges on the securities shall remain under the control of the county taxing authority and shall not be appropriated other than in

accordance with division (H) of this section.

(G) Sections 9.98 to 9.983 of the Revised Code apply to securities issued under this section, notwithstanding any other provision in this chapter.

(H) The amounts from the collection of the delinquent real property taxes and assessments anticipated by the securities and needed to pay debt charges on the securities issued under this section shall be considered appropriated for that purpose, and other appropriations from those sources by the county taxing authority shall be limited to the balance available after deducting the amount needed to pay those debt charges. The portions of those amounts as received and to be applied to those debt charges shall be deposited and set aside in an account for that purpose in the bond retirement fund in the amounts and at the times required to pay those debt charges as provided for by the authorizing legislation, or as otherwise provided by law.

(I) As used in this section, "current taxes" has the same meaning as in section 323.01 of the Revised Code, and "current year unpaid taxes" and "current year delinquent taxes" have the same meanings as in section 321.341 of the Revised Code.

Sec. 135.341. (A) There shall be a county investment advisory committee consisting of three members: two county commissioners to be designated by the board of county commissioners, and the county treasurer.

Notwithstanding the preceding sentence, the board of county commissioners may declare that all three county commissioners shall serve on the county investment advisory committee. If the board so declares, the county investment advisory committee shall consist of five members: the three county commissioners, the county treasurer, and the clerk of the court of common pleas of the county.

(B) The committee shall elect its own chairperson, and committee members shall receive no additional compensation for the performance of their duties as committee members.

(C) The committee shall establish written county investment policies and shall meet at least once every three months, to review or revise its policies and to advise the investing authority on the county investments in order to ensure the best and safest return of funds available to the county for deposit or investment. Any member of the county investment advisory committee, upon giving five days' notice, may call a meeting of the committee. The committee's policies may establish a limit on the period of time that moneys may be invested in any particular type of investment.

(D) The committee is authorized to retain the services of an investment advisor, provided that the advisor is licensed by the division of securities

under section 1707.141 of the Revised Code or is registered with the securities and exchange commission, and possesses public funds investment management experience, specifically in the area of state and local government investment portfolios, or the advisor is an eligible institution mentioned in section 135.03 of the Revised Code.

(E) The committee shall act as the investing authority in place of the treasurer for purposes of investing county funds and managing the county portfolio when this authority is transferred to it pursuant to divisions (E)(1) and (F)(2) of section 321.46 of the Revised Code or when ordered to do so by a court pursuant to section 321.47 of the Revised Code. For these purposes, the committee shall retain the services of an investment advisor described in division (D) of this section.

(F) Nothing in this section affects the authority of any of the officers mentioned in section 325.27 of the Revised Code to contract for the services of fiscal and management consultants pursuant to section 325.17 of the Revised Code.

(G) The committee of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may enter into a current unpaid or delinquent tax line of credit with the county treasurer for the purposes set forth in section 321.36 of the Revised Code if all of the following apply:

(1) The county treasurer requests in writing that the committee enter into a current unpaid or delinquent tax line of credit with the county treasurer.

(2) The committee approves, by affirmative vote of the two county commissioners designated to sit on the committee, the form of the current unpaid or delinquent tax line of credit and the execution of the current unpaid or delinquent tax line of credit.

(3) The maximum aggregate available amount under the current unpaid or delinquent tax line of credit shall not exceed fifteen per cent of the county's total average portfolio of inactive moneys as of the date of execution and delivery of the line of credit.

(4) The maximum term during which draws on the line of credit can be made shall be five years; provided, however, that nothing in this division prohibits the execution and delivery of another current unpaid or delinquent tax line of credit at the end of the term of a line of credit, if at that time no unreimbursed draws, plus accrued but unpaid interest thereon, have been outstanding beyond the last day of the second year immediately following the year in which the draw was made.

(5) Repayment in full of each draw on the line of credit, plus any

accrued and unpaid interest thereon, shall be made not later than the last day of the second calendar year after the year in which the draw is made.

Sec. 135.35. (A) The investing authority shall deposit or invest any part or all of the county's inactive moneys and shall invest all of the money in the county public library fund when required by section 135.352 of the Revised Code. The following classifications of securities and obligations are eligible for such deposit or investment:

(1) United States treasury bills, notes, bonds, or any other obligation or security issued by the United States treasury, any other obligation guaranteed as to principal or interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States.

Nothing in the classification of eligible securities and obligations set forth in divisions (A)(2) to (11) of this section shall be construed to authorize any investment in stripped principal or interest obligations of such eligible securities and obligations.

(2) Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

(3) Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in any eligible institution mentioned in section 135.32 of the Revised Code;

(4) Bonds and other obligations of this state or the political subdivisions of this state, provided that such political subdivisions are located wholly or partly within the same county as the investing authority;

(5) No-load money market mutual funds consisting exclusively of obligations described in division (A)(1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions mentioned in section 135.32 of the Revised Code;

(6) The Ohio subdivision's fund as provided in section 135.45 of the Revised Code;

(7) Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States government securities dealer meeting the description in

division (J)(1) of this section, under the terms of which agreements the investing authority lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.

Securities and cash received as collateral for a securities lending agreement are not inactive moneys of the county or moneys of a county public library fund. The investment of cash collateral received pursuant to a securities lending agreement may be invested only in instruments specified by the investing authority in the written investment policy described in division (K) of this section.

(8) Up to twenty-five per cent of the county's total average portfolio in either of the following investments:

(a) Commercial paper notes issued by an entity that is defined in division (D) of section 1705.01 of the Revised Code and that has assets exceeding five hundred million dollars, to which notes all of the following apply:

(i) The notes are rated at the time of purchase in the highest classification established by at least two nationally recognized standard rating services.

(ii) The aggregate value of the notes does not exceed ten per cent of the aggregate value of the outstanding commercial paper of the issuing corporation.

(iii) The notes mature not later than two hundred seventy days after purchase.

(b) Bankers acceptances of banks that are insured by the federal deposit insurance corporation and to which both of the following apply:

(i) The obligations are eligible for purchase by the federal reserve system.

(ii) The obligations mature not later than one hundred eighty days after purchase.

No investment shall be made pursuant to division (A)(8) of this section unless the investing authority has completed additional training for making the investments authorized by division (A)(8) of this section. The type and amount of additional training shall be approved by the auditor of state and may be conducted by or provided under the supervision of the auditor of state.

(9) Up to fifteen per cent of the county's total average portfolio in notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States, or by depository institutions that are doing business under authority granted by the United

States or any state and that are operating within the United States, provided both of the following apply:

(a) The notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase.

(b) The notes mature not later than two years after purchase.

(10) No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service and consisting exclusively of obligations described in division (A)(1), (2), or (6) of section 135.143 of the Revised Code;

(11) Debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds. The investments made under division (A)(11) of this section shall not exceed in the aggregate one per cent of a county's total average portfolio.

The investing authority shall invest under division (A)(11) of this section in a debt interest issued by a foreign nation only if the debt interest is backed by the full faith and credit of that foreign nation, there is no prior history of default, and the debt interest matures not later than five years after purchase. For purposes of division (A)(11) of this section, a debt interest is rated in the three highest categories by two nationally recognized standard rating services if either the debt interest itself or the issuer of the debt interest is rated, or is implicitly rated, at the time of purchase in the three highest categories by two nationally recognized standard rating services.

(12) A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied.

(B) Nothing in the classifications of eligible obligations and securities set forth in divisions (A)(1) to (11) of this section shall be construed to authorize investment in a derivative, and no investing authority shall invest any county inactive moneys or any moneys in a county public library fund in a derivative. For purposes of this division, "derivative" means a financial instrument or contract or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instrument, contract, or obligation itself. Any security, obligation, trust account, or other instrument that is created from an issue of the United States treasury or is created from an obligation of a federal agency or

instrumentality or is created from both is considered a derivative instrument. An eligible investment described in this section with a variable interest rate payment, based upon a single interest payment or single index comprised of other eligible investments provided for in division (A)(1) or (2) of this section, is not a derivative, provided that such variable rate investment has a maximum maturity of two years. A treasury inflation-protected security shall not be considered a derivative, provided the security matures not later than five years after purchase.

(C) Except as provided in division (D) of this section, any investment made pursuant to this section must mature within five years from the date of settlement, unless the investment is matched to a specific obligation or debt of the county or to a specific obligation or debt of a political subdivision of this state located wholly or partly within the county, and the investment is specifically approved by the investment advisory committee.

(D) The investing authority may also enter into a written repurchase agreement with any eligible institution mentioned in section 135.32 of the Revised Code or any eligible securities dealer pursuant to division (J) of this section, under the terms of which agreement the investing authority purchases and the eligible institution or dealer agrees unconditionally to repurchase any of the securities listed in divisions (B)(1) to (5), except letters of credit described in division (B)(2), of section 135.18 of the Revised Code. The market value of securities subject to an overnight written repurchase agreement must exceed the principal value of the overnight written repurchase agreement by at least two per cent. A written repurchase agreement must exceed the principal value of the overnight written repurchase agreement, by at least two per cent. A written repurchase agreement shall not exceed thirty days, and the market value of securities subject to a written repurchase agreement must exceed the principal value of the written repurchase agreement by at least two per cent and be marked to market daily. All securities purchased pursuant to this division shall be delivered into the custody of the investing authority or the qualified custodian of the investing authority or an agent designated by the investing authority. A written repurchase agreement with an eligible securities dealer shall be transacted on a delivery versus payment basis. The agreement shall contain the requirement that for each transaction pursuant to the agreement the participating institution shall provide all of the following information:

- (1) The par value of the securities;
- (2) The type, rate, and maturity date of the securities;
- (3) A numerical identifier generally accepted in the securities industry that designates the securities.

No investing authority shall enter into a written repurchase agreement under the terms of which the investing authority agrees to sell securities owned by the county to a purchaser and agrees with that purchaser to unconditionally repurchase those securities.

(E) No investing authority shall make an investment under this section, unless the investing authority, at the time of making the investment, reasonably expects that the investment can be held until its maturity. The investing authority's written investment policy shall specify the conditions under which an investment may be redeemed or sold prior to maturity.

(F) No investing authority shall pay a county's inactive moneys or moneys of a county public library fund into a fund established by another subdivision, treasurer, governing board, or investing authority, if that fund was established by the subdivision, treasurer, governing board, or investing authority for the purpose of investing or depositing the public moneys of other subdivisions. This division does not apply to the payment of public moneys into either of the following:

(1) The Ohio subdivision's fund pursuant to division (A)(6) of this section;

(2) A fund created solely for the purpose of acquiring, constructing, owning, leasing, or operating municipal utilities pursuant to the authority provided under section 715.02 of the Revised Code or Section 4 of Article XVIII, Ohio Constitution.

For purposes of division (F) of this section, "subdivision" includes a county.

(G) The use of leverage, in which the county uses its current investment assets as collateral for the purpose of purchasing other assets, is prohibited. The issuance of taxable notes for the purpose of arbitrage is prohibited. Contracting to sell securities not owned by the county, for the purpose of purchasing such securities on the speculation that bond prices will decline, is prohibited.

(H) Any securities, certificates of deposit, deposit accounts, or any other documents evidencing deposits or investments made under authority of this section shall be issued in the name of the county with the county treasurer or investing authority as the designated payee. If any such deposits or investments are registrable either as to principal or interest, or both, they shall be registered in the name of the treasurer.

(I) The investing authority shall be responsible for the safekeeping of all documents evidencing a deposit or investment acquired under this section, including, but not limited to, safekeeping receipts evidencing securities deposited with a qualified trustee, as provided in section 135.37 of the

Revised Code, and documents confirming the purchase of securities under any repurchase agreement under this section shall be deposited with a qualified trustee, provided, however, that the qualified trustee shall be required to report to the investing authority, auditor of state, or an authorized outside auditor at any time upon request as to the identity, market value, and location of the document evidencing each security, and that if the participating institution is a designated depository of the county for the current period of designation, the securities that are the subject of the repurchase agreement may be delivered to the treasurer or held in trust by the participating institution on behalf of the investing authority.

Upon the expiration of the term of office of an investing authority or in the event of a vacancy in the office for any reason, the officer or the officer's legal representative shall transfer and deliver to the officer's successor all documents mentioned in this division for which the officer has been responsible for safekeeping. For all such documents transferred and delivered, the officer shall be credited with, and the officer's successor shall be charged with, the amount of moneys evidenced by such documents.

(J)(1) All investments, except for investments in securities described in divisions (A)(5) and (6) of this section, shall be made only through a member of the national association of securities dealers, through a bank, savings bank, or savings and loan association regulated by the superintendent of financial institutions, or through an institution regulated by the comptroller of the currency, federal deposit insurance corporation, or board of governors of the federal reserve system.

(2) Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee.

(K)(1) Except as otherwise provided in division (K)(2) of this section, no investing authority shall make an investment or deposit under this section, unless there is on file with the auditor of state a written investment policy approved by the investing authority. The policy shall require that all entities conducting investment business with the investing authority shall sign the investment policy of that investing authority. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, initiating transactions with the investing authority by giving advice or making investment recommendations shall sign the investing authority's investment policy thereby acknowledging their agreement to abide by the

policy's contents. All brokers, dealers, and financial institutions, described in division (J)(1) of this section, executing transactions initiated by the investing authority, having read the policy's contents, shall sign the investment policy thereby acknowledging their comprehension and receipt.

(2) If a written investment policy described in division (K)(1) of this section is not filed on behalf of the county with the auditor of state, the investing authority of that county shall invest the county's inactive moneys and moneys of the county public library fund only in time certificates of deposits or savings or deposit accounts pursuant to division (A)(3) of this section, no-load money market mutual funds pursuant to division (A)(5) of this section, or the Ohio subdivision's fund pursuant to division (A)(6) of this section.

(L)(1) The investing authority shall establish and maintain an inventory of all obligations and securities acquired by the investing authority pursuant to this section. The inventory shall include a description of each obligation or security, including type, cost, par value, maturity date, settlement date, and any coupon rate.

(2) The investing authority shall also keep a complete record of all purchases and sales of the obligations and securities made pursuant to this section.

(3) The investing authority shall maintain a monthly portfolio report and issue a copy of the monthly portfolio report describing such investments to the county investment advisory committee, detailing the current inventory of all obligations and securities, all transactions during the month that affected the inventory, any income received from the obligations and securities, and any investment expenses paid, and stating the names of any persons effecting transactions on behalf of the investing authority.

(4) The monthly portfolio report shall be a public record and available for inspection under section 149.43 of the Revised Code.

(5) The inventory and the monthly portfolio report shall be filed with the board of county commissioners.

(M) An investing authority may enter into a written investment or deposit agreement that includes a provision under which the parties agree to submit to nonbinding arbitration to settle any controversy that may arise out of the agreement, including any controversy pertaining to losses of public moneys resulting from investment or deposit. The arbitration provision shall be set forth entirely in the agreement, and the agreement shall include a conspicuous notice to the parties that any party to the arbitration may apply to the court of common pleas of the county in which the arbitration was held for an order to vacate, modify, or correct the award. Any such party may

also apply to the court for an order to change venue to a court of common pleas located more than one hundred miles from the county in which the investing authority is located.

For purposes of this division, "investment or deposit agreement" means any agreement between an investing authority and a person, under which agreement the person agrees to invest, deposit, or otherwise manage, on behalf of the investing authority, a county's inactive moneys or moneys in a county public library fund, or agrees to provide investment advice to the investing authority.

(N) An investment held in the county portfolio on September 27, 1996, that was a legal investment under the law as it existed before September 27, 1996, may be held until maturity, or if the investment does not have a maturity date the investment may be held until five years from September 27, 1996, regardless of whether the investment would qualify as a legal investment under the terms of this section as amended.

Sec. 135.351. (A) Except as provided in sections 135.352 and 1545.22 of the Revised Code, all interest earned on money included within the county treasury shall be credited to the general fund of the county.

(B) Unless otherwise provided by law, with respect to moneys belonging to another political subdivision, taxing district, or special district that are deposited or invested by the county, the county shall pay and distribute such moneys in accordance with division (B)(1), (2), or (3) of this section, as appropriate:

(1) On or before the tenth day of the month following the month in which the county received such moneys or on or before such later date authorized by the legislative authority or other governing body of the other political subdivision or district, pay and distribute all such moneys to the treasurer or other appropriate officer of the other political subdivision or district.

(2) With respect to moneys due to boards and subdivisions under section 321.31 of the Revised Code, pay and distribute such moneys within five business days after the final date prescribed by law for such settlement, or if the settlement date is lawfully extended, within five business days after the date of such lawful extension.

(3) With respect to moneys for which any advance authorized by section 321.34 or ~~321.341~~ 321.342 of the Revised Code has been requested, pay and distribute such moneys within five business days after the request for the advance is delivered to the county auditor.

(C) If the county fails to make any payment and distribution required by division (B) of this section within the time periods prescribed by that

division, the county shall pay to the appropriate other political subdivision, taxing district, or special district any interest that the county has received or will receive on any moneys or advance described in that division which accrues after the date such moneys or advance should have been distributed, together with the principal amount of such moneys or advance. The county shall make this payment of principal and interest within five business days after the treasurer or other appropriate officer of such other political subdivision or district files a written demand for payment with the county auditor.

Sec. 307.01. (A) A courthouse, jail, public comfort station, offices for county officers, and a county home shall be provided by the board of county commissioners when, in its judgment, any of them are needed. The buildings and offices shall be of such style, dimensions, and expense as the board determines. All new jails and renovations to existing jails shall be designed, and all existing jails shall be operated in such a manner as to comply substantially with the minimum standards for jails in Ohio adopted by the department of rehabilitation and correction. The board shall also provide equipment, stationery, and postage, as it considers reasonably necessary for the proper and convenient conduct of county offices, and such facilities as will result in expeditious and economical administration of such offices, except that, for the purpose of obtaining federal or state reimbursement, the board may impose on the public children services agency reasonable charges, not exceeding the amount for which reimbursement will be made and consistent with cost-allocation standards adopted by the department of job and family services, for the provision of office space, supplies, stationery, utilities, telephone use, postage, and general support services.

The board of county commissioners shall provide all rooms, fireproof and burglarproof vaults, safes, and other means of security in the office of the county treasurer that are necessary for the protection of public moneys and property in the office.

(B) The court of common pleas shall annually submit a written request for an appropriation to the board of county commissioners that shall set forth estimated administrative expenses of the court that the court considers reasonably necessary for its operation. The board shall conduct a public hearing with respect to the written request submitted by the court and shall appropriate the amount of money each year that it determines, after conducting the public hearing and considering the written request of the court, is reasonably necessary to meet all administrative expenses of the court.

If the court considers the appropriation made by the board pursuant to this division insufficient to meet all the administrative expenses of the court, it shall commence an action under Chapter 2731. of the Revised Code in the court of appeals for the judicial district for a determination of the duty of the board of county commissioners to appropriate the amount of money in dispute. The court of appeals shall give priority to the action filed by the court of common pleas over all cases pending on its docket. The burden shall be on the court of common pleas to prove that the appropriation requested is reasonably necessary to meet all its administrative expenses. If, prior to the filing of an action under Chapter 2731. of the Revised Code or during the pendency of the action, any judge of the court exercises the contempt power of the court of common pleas in order to obtain the amount of money in dispute, the judge shall not order the imprisonment of any member of the board of county commissioners notwithstanding sections 2705.02 to 2705.06 of the Revised Code.

(C) Division (B) of this section does not apply to appropriations for the probate court or the juvenile court that are subject to section 2101.11 or 2151.10 of the Revised Code.

(D) The board of county commissioners may provide offices for or lease offices to a county land reutilization corporation organized under Chapter 1724. of the Revised Code and, in connection with such a lease, charge rentals that are at or below the market rentals for such offices, if the board determines that providing offices for or leasing offices to the corporation will promote economic development or the general welfare of the people of the county through a plan of providing affordable housing, land reutilization, and community development.

Sec. 307.07. (A) The board of county commissioners, by resolution, may create an office of economic development, to develop and promote plans and programs designed to assure that county resources are efficiently used, economic growth is properly balanced, and that county economic development is coordinated with that of the state and other local governments. For this purpose, the board may appropriate moneys from the county general fund, or, pursuant to section 307.64 of the Revised Code, moneys derived from a tax levied pursuant to division (EE) of section 5705.19 of the Revised Code, for the creation and operation of the office for, any economic development purpose of the office, and to provide for the establishment and operation of a program of economic development, including in support of a county land reutilization corporation organized under Chapter 1724. of the Revised Code. The board may hire a director of economic development, who shall be a member of the unclassified civil

service, and fix ~~his~~ the director's compensation; or may do any of the following:

(1) Enter into an agreement with a county planning commission within the county, created under section 713.22 of the Revised Code, or a regional planning commission, created under section 713.21 of the Revised Code, regardless of whether the county is a member of the commission, to carry out all of the functions and duties of a director of economic development under division (B) of this section. Any agreement shall set forth the procedure by which the county or regional planning commission shall gain the approval of the board of county commissioners for any actions, functions, and duties under division (B) of this section. Any agreement may continue in effect for a period of one to three years and may be renewed with the consent of all parties. The civil service status of planning commission staff shall not be affected by any agreement under this division.

(2) Enter into an agreement with the Ohio cooperative extension service, providing for the use of employees hired by the Ohio state university under section 3335.36 of the Revised Code to carry out all of the functions and duties of a director of economic development under division (B) of this section. Any agreement shall set forth the procedure by which the Ohio cooperative extension service shall gain the approval of the board of county commissioners for any actions, functions, and duties under division (B) of this section. Any agreement may continue in effect for a period of one to three years and may be renewed with the consent of all parties. The employment classification of Ohio cooperative extension service employees shall not be affected by any agreement under this division.

Any moneys appropriated by the board of county commissioners to execute an agreement for the provision of services pursuant to this section by the Ohio cooperative extension service shall be paid to the Ohio state university to the credit of the Ohio cooperative extension service fund created under section 3335.35 of the Revised Code.

(3) Enter into an agreement with a public or private nonprofit organization to carry out all of the functions and duties of a director of economic development under division (B) of this section. The agreement shall set forth the procedure by which the nonprofit organization shall gain the approval of the board of county commissioners for any actions, functions, and duties under that division. The agreement may continue in effect for a period of one to three years and may be renewed with the consent of all parties. The employment classification of the nonprofit organization's employees shall not be affected by an agreement under this division.

(B) The director of economic development may:

(1) With the approval of the board, hire such staff and employ such technical and advisory personnel as ~~he~~ the director sees fit to enable ~~him~~ the director to carry out the functions and duties of the office;

(2) With the approval of the board, contract for services necessary to enable ~~him~~ the director to carry out the functions and duties of the office;

(3) With the approval of the board, enter into agreements with federal, state, and local governments and agencies thereof, and with public, private, or nonprofit organizations to carry out the functions and duties of the office;

(4) Maintain membership in development organizations;

(5) With the approval of the board, make loans or grants and provide other forms of financial assistance for the purpose of economic development, including financial assistance for permanent public improvements, in compliance with applicable laws of this state, and fix the rate of interest and charges to be made for such financial assistance;

(6) With the approval of the board, receive and accept grants, gifts, and contributions of money, property, labor, and other things of value, to be held, used, and applied only for the purpose for which they are made, from individuals, private and public corporations, the United States government or any agency thereof, from the state or any agency thereof, or from any political subdivision or any agency thereof, and may agree to repay any contribution of money or return any property contributed or the value thereof in amounts, and on terms and conditions, excluding the payment of interest, as the director determines, and may evidence the obligations by written evidence;

(7) Establish with the board any funds that are necessary for the deposit and disbursement of gifts or contributions of money accepted for economic development purposes;

(8) With the approval of the board, design, implement, monitor, oversee, and evaluate economic development plans, programs, strategies, and policies;

(9) Purchase real property to convey to a county land reutilization corporation to be used in accordance with its public purposes;

~~(10)~~ Perform all acts necessary to fulfill the functions and duties of the office.

(C) The boards of county commissioners of two or more counties, by resolution, may create a joint office of economic development for the purposes set forth in division (A) of this section. The counties participating in a joint office of economic development shall enter into an agreement that sets forth the contribution of funds, services, and property to the joint office

from each participating county; establishes the person, public agency, or nonprofit organization that shall carry out the functions and duties of the office; and discloses any other terms by which the joint office shall operate.

The boards of county commissioners of counties participating in a joint office of economic development may appropriate moneys from their respective county general funds, or, pursuant to section 307.64 of the Revised Code, moneys derived from a tax levied pursuant to division (EE) of section 5705.19 of the Revised Code, for the creation and operation of the joint office, for any economic development purpose of the office, and to provide for the establishment and operation of a program of economic development. The participating counties may hire a director of economic development for the joint office or enter into an agreement with a public agency or nonprofit organization in a manner set forth in division (A) of this section to carry out the functions and duties set forth in division (B) of this section.

Any agreement establishing a joint office of economic development shall set forth the procedure by which the person, public agency, or nonprofit organization carrying out the functions and duties of the office shall gain the approval of the participating boards of county commissioners for any actions, functions, and duties under division (B) of this section.

(D) As used in this section, "economic development" has the same meaning as in section 307.64 of the Revised Code.

Sec. 307.09. (A) If the interests of the county so require, the board of county commissioners may sell any real property belonging to the county and not needed for public use, including all or portions of buildings acquired by the board to house county offices, or may lease or rent the same, but no such lease shall be for a longer term than five years, unless such lease is part of a lease-purchase agreement, in which case the lease may be for a period not exceeding twenty-five years, or unless the lease is to a commercial tenant who uses the property as a retail store room, office, or restaurant, and the leased property is located in a building initially acquired to house county offices or in a parking facility constructed or acquired to serve a building that houses county offices, in which case the lease may be for a period not exceeding twenty years, and may include provision for one or more renewals for lesser periods. In the case of real property used or to be used for the purpose of airports, landing fields, or air navigational facilities, including restaurants, parking lots, motels, gasoline service stations, public recreation facilities, public parks, office buildings, retail stores for merchandising or services, and industrial uses located or to be located thereon, or parts thereof, belonging to the county, the primary term of such

lease shall not exceed twenty-five years and the board of county commissioners may renew such leases for one or more periods of years. The total of such renewal periods, when added to the primary term of such lease, shall not exceed sixty years.

(B) The board may grant leases, rights, and easements to the United States government, to the state or any department or agency thereof, or to municipal corporations or other governmental subdivisions of the state for public purposes, or to privately owned electric light and power companies, or natural gas companies, or telephone or telegraph companies for purposes of rendering their several public utilities services, or to corporations not for profit for hospital, charitable, water, sewer, any of the purposes specified in section 1724.01 of the Revised Code, or recreational purposes, including among other such purposes memorial structures, parks, golf courses, and underground structures, poles, piers, towers, wires, pipelines, underground cables, and manholes, on or in lands owned by the county where such lease, right, or easement is not deemed by the board to be inconsistent with the need of such land for public use by the county. Any such lease, right, or easement granted to the United States government, to the state or any department or agency thereof, or to a municipal corporation or other governmental subdivision of the state, or to privately owned electric light and power companies, or natural gas companies, or telephone or telegraph companies for purposes of rendering their several public utilities services, or to corporations not for profit for hospital, charitable, water, sewer, or recreational purposes, may be for such length of time, upon such terms, for such purposes, and may provide for such renewals thereof as the board deems for the best interests of the county.

(C) In case of the sale of such real property not used for county purposes, and in case of a lease of real property used or to be used for the purpose of airports, landing fields, or air navigational facilities, including restaurants, parking lots, motels, gasoline service stations, public recreation facilities, public parks, office buildings, retail stores for merchandising or services, and industrial uses, and in case of such a grant of lease, right, or easement to the United States government, to the state or any department or agency thereof or to a municipal corporation or other governmental subdivision of the state, or to privately owned electric light and power companies, or natural gas companies, or telephone or telegraph companies for purposes of rendering their several public utilities services, or to corporations not for profit for hospital, charitable, water, sewer, or recreational purposes, all or such part of the proceeds thereof as the board designates may be placed by the board in a separate fund to be used only for

construction, equipment, furnishing, maintenance, or repair of the county buildings and the acquisition of sites therefor, or for the payment of principal of or interest on bonds of the county issued for any county building.

Sec. 307.10. (A) No sale of real property, or lease of real property used or to be used for the purpose of airports, landing fields, or air navigational facilities, or parts thereof, as provided by section 307.09 of the Revised Code shall be made unless it is authorized by a resolution adopted by a majority of the board of county commissioners. When a sale of real property as provided by section 307.09 of the Revised Code is authorized, the board may either deed the property to the highest responsible bidder, after advertisement once a week for four consecutive weeks in a newspaper of general circulation in the county or offer the real property for sale at a public auction, after giving at least thirty days' notice of the auction by publication in a newspaper of general circulation in the county. The board may reject any and all bids. The board may, as it considers best, sell real property pursuant to this section as an entire tract or in parcels. The board, by resolution adopted by a majority of the board, may lease real property, in accordance with division (A) of section 307.09 of the Revised Code, without advertising for bids.

(B) The board, by resolution, may transfer real property in fee simple belonging to the county and not needed for public use to the United States government, to the state or any department or agency thereof, to municipal corporations or other political subdivisions of the state, ~~or~~ to the county board of mental retardation and developmental disabilities, or to a county land reutilization corporation organized under Chapter 1724. of the Revised Code for public purposes upon the terms and in the manner that it may determine to be in the best interests of the county, without advertising for bids. The board shall execute a deed or other proper instrument when such a transfer is approved.

(C) The board, by resolution adopted by a majority of the board, may grant leases, rights, or easements to the United States government, to the state or any department or agency thereof, or to municipal corporations and other political subdivisions of the state, or to privately owned electric light and power companies, natural gas companies, or telephone or telegraph companies for purposes of rendering their several public utilities services, in accordance with division (B) of section 307.09 of the Revised Code, without advertising for bids. When such grant of lease, right, or easement is authorized, a deed or other proper instrument therefor shall be executed by the board.

Sec. 307.12. (A) Except as otherwise provided in divisions (D), (E), and (G) of this section, when the board of county commissioners finds, by resolution, that the county has personal property, including motor vehicles acquired for the use of county officers and departments, and road machinery, equipment, tools, or supplies, that is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, and when the fair market value of the property to be sold or donated under this division is, in the opinion of the board, in excess of two thousand five hundred dollars, the board may do either of the following:

(1) Sell the property at public auction or by sealed bid to the highest bidder. Notice of the time, place, and manner of the sale shall be published in a newspaper of general circulation in the county at least ten days prior to the sale, and a typewritten or printed notice of the time, place, and manner of the sale shall be posted at least ten days before the sale in the offices of the county auditor and the board of county commissioners.

If a board conducts a sale of property by sealed bid, the form of the bid shall be as prescribed by the board, and each bid shall contain the name of the person submitting it. Bids received shall be opened and tabulated at the time stated in the notice. The property shall be sold to the highest bidder, except that the board may reject all bids and hold another sale, by public auction or sealed bid, in the manner prescribed by this section.

(2) Donate any motor vehicle that does not exceed four thousand five hundred dollars in value to a nonprofit organization exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3) for the purpose of meeting the transportation needs of participants in the Ohio works first program established under Chapter 5107. of the Revised Code and participants in the prevention, retention, and contingency program established under Chapter 5108. of the Revised Code.

(B) When the board of county commissioners finds, by resolution, that the county has personal property, including motor vehicles acquired for the use of county officers and departments, and road machinery, equipment, tools, or supplies, that is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, and when the fair market value of the property to be sold or donated under this division is, in the opinion of the board, two thousand five hundred dollars or less, the board may do either of the following:

(1) Sell the property by private sale, without advertisement or public notification;

(2) Donate the property to an eligible nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to

26 U.S.C. 501(a) and (c)(3). Before donating any property under this division, the board shall adopt a resolution expressing its intent to make unneeded, obsolete, or unfit-for-use county personal property available to these organizations. The resolution shall include guidelines and procedures the board considers necessary to implement a donation program under this division and shall indicate whether the county will conduct the donation program or the board will contract with a representative to conduct it. If a representative is known when the resolution is adopted, the resolution shall provide contact information such as the representative's name, address, and telephone number.

The resolution shall include within its procedures a requirement that any nonprofit organization desiring to obtain donated property under this division shall submit a written notice to the board or its representative. The written notice shall include evidence that the organization is a nonprofit organization that is located in this state and is exempt from federal income taxation pursuant to 26 U.S.C. 501(a) and (c)(3); a description of the organization's primary purpose; a description of the type or types of property the organization needs; and the name, address, and telephone number of a person designated by the organization's governing board to receive donated property and to serve as its agent.

After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the county, notice of its intent to donate unneeded, obsolete, or unfit-for-use county personal property to eligible nonprofit organizations. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. The second and any subsequent notice shall be published not less than ten nor more than twenty days after the previous notice. A similar notice also shall be posted continually in a conspicuous place in the offices of the county auditor and the board of county commissioners, and, if the county maintains a web site on the internet, the notice shall be posted continually at that web site.

The board or its representative shall maintain a list of all nonprofit organizations that notify the board or its representative of their desire to obtain donated property under this division and that the board or its representative determines to be eligible, in accordance with the requirements set forth in this section and in the donation program's guidelines and procedures, to receive donated property.

The board or its representatives also shall maintain a list of all county personal property the board finds to be unneeded, obsolete, or unfit for use and to be available for donation under this division. The list shall be posted continually in a conspicuous location in the offices of the county auditor and

the board of county commissioners, and, if the county maintains a web site on the internet, the list shall be posted continually at that web site. An item of property on the list shall be donated to the eligible nonprofit organization that first declares to the board or its representative its desire to obtain the item unless the board previously has established, by resolution, a list of eligible nonprofit organizations that shall be given priority with respect to the item's donation. Priority may be given on the basis that the purposes of a nonprofit organization have a direct relationship to specific public purposes of programs provided or administered by the board. A resolution giving priority to certain nonprofit organizations with respect to the donation of an item of property shall specify the reasons why the organizations are given that priority.

(C) Members of the board of county commissioners shall consult with the Ohio ethics commission, and comply with the provisions of Chapters 102. and 2921. of the Revised Code, with respect to any sale or donation under division (A) or (B) of this section to a nonprofit organization of which a county commissioner, any member of the county commissioner's family, or any business associate of the county commissioner is a trustee, officer, board member, or employee.

(D) Notwithstanding anything to the contrary in division (A), (B), or (E) of this section and regardless of the property's value, the board of county commissioners may sell or donate county personal property, including motor vehicles, to the federal government, the state, ~~or~~ any political subdivision of the state, or a county land reutilization corporation without advertisement or public notification.

(E) Notwithstanding anything to the contrary in division (A), (B), or (G) of this section and regardless of the property's value, the board of county commissioners may sell personal property, including motor vehicles acquired for the use of county officers and departments, and road machinery, equipment, tools, or supplies, that is not needed for public use, is obsolete, or is unfit for the use for which it was acquired, by internet auction. The board shall adopt, during each calendar year, a resolution expressing its intent to sell that property by internet auction. The resolution shall include a description of how the auctions will be conducted and shall specify the number of days for bidding on the property, which shall be no less than ten days, including Saturdays, Sundays, and legal holidays. The resolution shall indicate whether the county will conduct the auction or the board will contract with a representative to conduct the auction and shall establish the general terms and conditions of sale. If a representative is known when the resolution is adopted, the resolution shall provide contact

information such as the representative's name, address, and telephone number.

After adoption of the resolution, the board shall publish, in a newspaper of general circulation in the county, notice of its intent to sell unneeded, obsolete, or unfit-for-use county personal property by internet auction. The notice shall include a summary of the information provided in the resolution and shall be published at least twice. The second and any subsequent notice shall be published not less than ten nor more than twenty days after the previous notice. A similar notice also shall be posted continually throughout the calendar year in a conspicuous place in the offices of the county auditor and the board of county commissioners, and, if the county maintains a web site on the internet, the notice shall be posted continually throughout the calendar year at that web site.

When property is to be sold by internet auction, the board or its representative may establish a minimum price that will be accepted for specific items and may establish any other terms and conditions for the particular sale, including requirements for pick-up or delivery, method of payment, and sales tax. This type of information shall be provided on the internet at the time of the auction and may be provided before that time upon request after the terms and conditions have been determined by the board or its representative.

(F) When a county officer or department head determines that county-owned personal property under the jurisdiction of the officer or department head, including motor vehicles, road machinery, equipment, tools, or supplies, is not of immediate need, the county officer or department head may notify the board of county commissioners, and the board may lease that personal property to any municipal corporation, township, ~~or~~ other political subdivision of the state, or to a county land reutilization corporation. The lease shall require the county to be reimbursed under terms, conditions, and fees established by the board, or under contracts executed by the board.

(G) If the board of county commissioners finds, by resolution, that the county has vehicles, equipment, or machinery that is not needed, or is unfit for public use, and the board desires to sell the vehicles, equipment, or machinery to the person or firm from which it proposes to purchase other vehicles, equipment, or machinery, the board may offer to sell the vehicles, equipment, or machinery to that person or firm, and to have the selling price credited to the person or firm against the purchase price of other vehicles, equipment, or machinery.

(H) If the board of county commissioners advertises for bids for the sale

of new vehicles, equipment, or machinery to the county, it may include in the same advertisement a notice of the willingness of the board to accept bids for the purchase of county-owned vehicles, equipment, or machinery that is obsolete or not needed for public use, and to have the amount of those bids subtracted from the selling price of the other vehicles, equipment, or machinery as a means of determining the lowest responsible bidder.

(I) If a board of county commissioners determines that county personal property is not needed for public use, or is obsolete or unfit for the use for which it was acquired, and that the property has no value, the board may discard or salvage that property.

(J) A county engineer, in the engineer's discretion, may dispose of scrap construction materials on such terms as the engineer determines reasonable, including disposal without recovery of costs, if the total value of the materials does not exceed twenty-five thousand dollars. The engineer shall maintain records of all dispositions made under this division, including identification of the origin of the materials, the final disposition, and copies of all receipts resulting from the dispositions.

As used in division (I) of this section, "scrap construction materials" means construction materials that result from a road or bridge improvement, remain after the improvement is completed, and are not reusable. Construction material that is metal and that results from a road or bridge improvement and remains after the improvement is completed is scrap construction material only if it cannot be used in any other road or bridge improvement or other project in its current state.

Sec. 307.64. The board of county commissioners of any county may appropriate moneys derived from a tax levied pursuant to division (EE) of section 5705.19 of the Revised Code to be expended by the county for the creation and operation of an office or joint office of economic development pursuant to section 307.07 of the Revised Code, for any economic development purpose of the office or joint office, and to otherwise provide for the establishment and operation of a program of economic development. A board of county commissioners may appropriate funds under this section to pay expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code if the board finds that the purposes of the expenses promote economic development in the county. As used in this section, "economic development" means promoting the economic welfare and improving the economic opportunities of the people in the county or in the counties participating in a joint office of economic development by assisting in the establishment or expansion within the county or counties of industrial, commercial, or research facilities and by creating and preserving

job and employment opportunities for the people of the county or counties.

Sec. 307.671. (A) As used in this section:

(1) "Bonds" means, as the context requires: general obligation bonds of the county, or notes in anticipation thereof, described in division (B)(1)(b) of this section; revenue bonds of the port authority described in division (B)(2)(a) of this section; and urban renewal bonds, or notes in anticipation thereof, of the host municipal corporation described in division (B)(3)(a) of this section.

(2) "Corporation" means a nonprofit corporation that is organized under the laws of this state and that includes within the purposes for which it is incorporated the authorization to lease and operate facilities such as a port authority educational and cultural facility.

(3) "Debt service charges" means, for any period or payable at any time, the principal of and interest and any premium due on bonds for that period or payable at that time whether due at maturity or upon mandatory redemption, together with any required deposits to reserves for the payment of principal of and interest on such bonds, and includes any payments required by the port authority to satisfy any of its obligations arising from any guaranty agreements, reimbursement agreements, or other credit enhancement agreements described in division (C) of this section.

(4) "Host municipal corporation" means the municipal corporation within the boundaries of which the port authority educational and cultural facility is located.

(5) "Port authority" means a port authority created pursuant to the authority of section 4582.02 of the Revised Code by a county and a host municipal corporation.

(6) "Port authority educational and cultural facility" means a facility located within an urban renewal area that may consist of a museum, archives, library, hall of fame, center for contemporary music, or other facilities necessary to provide programs of an educational and cultural nature, together with all parking facilities, walkways, and other auxiliary facilities, real and personal property, property rights, easements, and interests that may be appropriate for, or used in connection with, the operation of the facility.

(7) "Urban renewal area" means an area of a host municipal corporation that the legislative authority of the host municipal corporation has, at any time, designated as appropriate for an urban renewal project pursuant to Chapter 725. of the Revised Code.

(B) The board of county commissioners of a county, a port authority, and a host municipal corporation may enter into a cooperative agreement

with a corporation, under which:

(1) The board of county commissioners agrees to do all of the following:

(a) Levy a tax under division (D) of section 5739.09 of the Revised Code exclusively for the purposes described in divisions (B)(1)(c) and (d) of this section;

(b) Issue general obligation bonds of the county, or notes in anticipation thereof, pursuant to Chapter 133. of the Revised Code, for the purpose of acquiring, constructing, and equipping the port authority educational and cultural facility and contribute the proceeds from the issuance to the port authority for such purpose. The cooperative agreement may provide that such proceeds be deposited with and administered by the trustee pursuant to the trust agreement provided for in division (C) of this section.

(c) Following the issuance, sale, and delivery of the port authority revenue bonds provided for in division (B)(2)(a) of this section, and prior to the date certain stated in the cooperative agreement which shall be the date estimated for the completion of construction of the port authority educational and cultural facility, pledge and contribute to the port authority revenue from the tax levied pursuant to division (B)(1)(a) of this section, together with any investment earnings on that revenue, to pay a portion of the costs of acquiring, constructing, and equipping the port authority educational and cultural facility;

(d) Following such date certain, pledge and contribute to the corporation all or such portion as provided for in the cooperative agreement of the revenue from the tax, together with any investment earnings on that revenue, to pay a portion of the costs of the corporation of leasing the port authority educational and cultural facility from the port authority.

(2) The port authority agrees to do all of the following:

(a) Issue revenue bonds of the port authority pursuant to Chapter 4582. of the Revised Code for the purpose of acquiring, constructing, and equipping the port authority educational and cultural facility;

(b) Construct the port authority educational and cultural facility;

(c) Lease the port authority educational and cultural facility to the corporation;

(d) To the extent provided for in the cooperative agreement or the lease to the corporation, authorize the corporation to administer on behalf of the port authority the contracts for acquiring, constructing, or equipping a port authority educational and cultural facility;

(e) Use the revenue derived from the lease of the port authority educational and cultural facility to the corporation solely to pay debt service

charges on the revenue bonds of the port authority described in division (B)(2)(a) of this section.

(3) The host municipal corporation agrees to do both of the following:

(a) Issue urban renewal bonds of the host municipal corporation, or notes in anticipation thereof, pursuant to Chapter 725. of the Revised Code for the purpose of acquiring and constructing the port authority educational and cultural facility and contribute the proceeds from the issuance to the port authority for such purpose. The cooperative agreement may provide that such proceeds be deposited with and administered by the trustee pursuant to the trust agreement provided for in division (C) of this section.

(b) To the extent provided for in the cooperative agreement, contribute to the county, for use by the county to pay debt service charges on the bonds of the county, or notes in anticipation thereof, described in division (B)(1)(b) of this section, any excess urban renewal service payments pledged by the host municipal corporation to the urban renewal bonds described in division (B)(3)(a) of this section and not required on an annual basis to pay debt service charges on the urban renewal bonds.

(4) The corporation agrees to do all of the following:

(a) Lease the port authority educational and cultural facility from the port authority;

(b) Operate and maintain the port authority educational and cultural facility pursuant to the lease;

(c) To the extent provided for in the cooperative agreement or the lease from the port authority, administer on behalf of the port authority the contracts for acquiring, constructing, or equipping a port authority educational and cultural facility.

(C) The pledges and contributions described in divisions (B)(1)(c) and (d) of this section and provided for in the cooperative agreement shall be for the period stated in the cooperative agreement, but shall not be in excess of the period necessary to provide for the final retirement of the port authority revenue bonds provided for in division (B)(2)(a) of this section and any bonds issued by the port authority to refund such bonds, and for the satisfaction by the port authority of any of its obligations arising from any guaranty agreements, reimbursement agreements, or other credit enhancement agreements relating to such bonds or to the revenues pledged to such bonds. The cooperative agreement shall provide for the termination of the cooperative agreement including the pledges and contributions described in divisions (B)(1)(c) and (d) of this section if the port authority revenue bonds provided for in division (B)(2)(a) of this section have not been issued, sold, and delivered within two years of the effective date of the

cooperative agreement.

The cooperative agreement shall provide that any revenue bonds of the port authority shall be secured by a trust agreement between the port authority and a corporate trustee that is a trust company or bank having the powers of a trust company within or outside the state. The county may be a party to such trust agreement for the purpose of securing the pledge by the county of its contribution to the corporation pursuant to division (B)(1)(d) of this section. A tax levied pursuant to division (B)(1)(a) of this section is not subject to diminution by initiative or referendum or diminution by statute, unless provision is made therein for an adequate substitute therefor reasonably satisfactory to the trustee under the trust agreement that secures the revenue bonds of the port authority.

(D) A pledge of money by a county under this section shall not be net indebtedness of the county for purposes of section 133.07 of the Revised Code.

(E) If the terms of the cooperative agreement so provide, any contract for the acquisition, construction, or equipping of a port authority educational and cultural facility shall be made in such manner as is determined by the board of directors of the port authority, and unless the cooperative agreement provides otherwise, such a contract is not subject to division (A) of section 4582.12 of the Revised Code. The port authority may take the assignment of and assume any contracts for the acquisition, construction, and equipping of a port authority educational and cultural facility that previously have been authorized by either or both the host municipal corporation or the corporation. Such contracts likewise are not subject to division (A) of section 4582.12 of the Revised Code.

Any contract for the acquisition, construction, or equipping of a port authority educational and cultural facility entered into, assigned, or assumed pursuant to this division shall provide that all laborers and mechanics employed for the acquisition, construction, or equipping of the port authority educational and cultural facility shall be paid at the prevailing rates of wages of laborers and mechanics for the class of work called for by the port authority educational and cultural facility, which wages shall be determined in accordance with the requirements of Chapter 4115. of the Revised Code for the determination of prevailing wage rates.

Sec. 307.698. The board of county commissioners may spend moneys from the general fund for housing purposes, including the housing purposes of a county land reutilization corporation organized under Chapter 1724. of the Revised Code.

Sec. 307.78. (A) The board of county commissioners of any county may

make contributions of moneys, supplies, equipment, office facilities, and other personal property or services to any community improvement corporation organized pursuant to Chapter 1724. of the Revised Code to defray the expenses of the corporation. The community improvement corporation may use the board's contributions for any of its functions under Chapter 1724. of the Revised Code.

(B) Any moneys contributed by the board for such purposes shall be drawn from the general fund of the county not otherwise appropriated. The board may anticipate the contributions of money for such purposes and enter the amount of such contributions in its annual statement to the county budget commission for inclusion in the budget upon which rates of taxation are based.

(C) The board of county commissioners of any county may pledge, as security for the repayment of moneys borrowed by a community improvement corporation under division (A) of section 1724.02 of the Revised Code, revenue appropriated to a county treasurer under section 321.261 of the Revised Code, subject to annual appropriation of specific amounts of such revenues, and any other specified revenue lawfully available for the purposes for which such a corporation is organized.

Sec. 307.781. (A) As used in this section:

(1) "Current year unpaid taxes" and "current year delinquent taxes" have the same meanings as in section 321.341 of the Revised Code.

(2) "Collection year" means the year in which current taxes are payable under section 323.12 of the Revised Code, including any extension under section 323.17 of the Revised Code.

(3) "Current unpaid or delinquent tax line of credit" means a line of credit under which the county treasurer is authorized to make one or more draws for the purpose of making advance payments to the taxing authorities of the county in anticipation of the collection of current year unpaid taxes and current year delinquent taxes as prescribed by this section.

(B) Upon the written request of the county treasurer, the board of county commissioners of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may enter into a current unpaid or delinquent tax line of credit with a public depository, as defined in section 135.01 of the Revised Code, for the purpose of making advance payment of current year unpaid taxes or current year delinquent taxes under section 321.341 of the Revised Code in the current collection year, provided that all of the following apply:

(1) The board approves the terms and execution and delivery of the current unpaid or delinquent tax line of credit by majority vote and the

county prosecuting attorney approves its form.

(2) The maximum aggregate available amount under the current unpaid or delinquent tax line of credit does not exceed ninety per cent of the amount of the current year unpaid taxes or current year delinquent taxes for the current collection year.

(3) The maximum term for repayment of draws on the line of credit shall be five years.

(4) Repayment in full of each draw on the line of credit, plus any accrued and unpaid interest thereon, shall be required to be made not later than the last day of the term of the line of credit.

(C) A board of county commissioners may enter into a new current unpaid or delinquent tax line of credit for a collection year if, at that time, there are no unreimbursed draws, including any accrued interest on the draws, outstanding from a prior line of credit after the termination date thereof.

(D) The general terms of the current unpaid or delinquent tax line of credit shall be set forth in the resolution of the board of county commissioners authorizing the execution and delivery of the line of credit, or a form of the current unpaid or delinquent tax line of credit and ancillary agreement, if any, providing for the terms and conditions governing the line of credit shall be attached as an exhibit to the resolution. Except as otherwise provided in this section, a resolution authorizing the execution and delivery of a line of credit may include other provisions approved by the board in the resolution and the exhibits.

(E) The reimbursement of draws under a current unpaid or delinquent tax line of credit, together with interest, shall be secured by a pledge of and security interest in the current year unpaid or current year delinquent taxes, or both, and may be secured by such other legally available sources as the board in its discretion determines in its authorizing resolution. The board of county commissioners shall, by resolution, make a pledge of and grant a security interest in the applicable current year unpaid taxes or current year delinquent taxes and any other legally available resources. The current year unpaid taxes or current year delinquent taxes and any other sources pledged or subject to a security interest, which shall be collectively referred to in this section as the "pledged receipts," and thereafter received by the county treasurer or otherwise received, are immediately subject to the pledge and security interest without any physical delivery or further act. The pledge and security interest are valid, binding, and enforceable against all parties having claims of any kind against the county or the county treasurer, whether or not such parties have notice. The pledge shall create a perfected security interest

for all purposes of Chapter 1309. of the Revised Code, without the necessity for separation, delivery, or possession of the pledged receipts, or for the filing or recording of the authorizing resolution by which the pledge and security interest are created, or any certificate, statement, or other related document. The pledge of receipts and the security interest are effective, and the money from them may be applied to the purposes for which it is pledged, without requiring an appropriation.

(F) A current unpaid or delinquent tax line of credit is not a general obligation of the county and is not subject to Chapter 133. of the Revised Code.

Sec. 307.806. The county microfilming board may enter into a contract with the legislative authorities of any municipal corporation, township, port authority, water or sewer district, school district, library district, county law library association, health district, park district, soil and water conservation district, conservancy district, other taxing district, regional council established pursuant to Chapter 167. of the Revised Code, or otherwise, county land reutilization corporation organized under Chapter 1724. of the Revised Code, or with the board of county commissioners or the microfilming board of any other county, or with any other federal or state governmental agency, and such authorities may enter into contracts with the county microfilming board, to provide microfilming services to any of them. The board shall establish a schedule of charges upon which the cost of providing such services shall be based. All moneys collected by the board for services rendered pursuant to contracts entered into under this section shall be deposited in the county general fund; however, such moneys may be segregated into a special fund in the county treasury until the end of the calendar year. County offices may also be charged for such services and the appropriation so charged and the appropriation of the board so credited.

Sec. 307.846. The county automatic data processing board may enter into a contract with the legislative authorities of any municipal corporation, township, port authority, water or sewer district, school district, library district, county law library association, health district, park district, soil and water conservation district, conservancy district, other taxing district, regional council established pursuant to Chapter 167. of the Revised Code, county land reutilization corporation organized under Chapter 1724. of the Revised Code, or otherwise or with the board of county commissioners or the automatic data processing board of any other county, or with any other federal or state governmental agency, and such authorities or entities may enter into contracts with the county automatic data processing board, to provide automatic data processing services to any of them. The board shall

establish a schedule of charges upon which the cost of providing such services shall be based. All moneys collected by the board for services rendered pursuant to contracts entered into under this section shall be deposited in the county general fund; however, such moneys may be segregated into a special fund in the county treasury until the end of the calendar year. County offices may also be charged for such services and the appropriation so charged and the appropriation of the board so credited.

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

Whenever a part only of a tract or lot of real estate has been transferred by the auditor and the tract or lot bears unpaid taxes, penalties, interest, or special assessments, the unpaid taxes, penalties, interest, or special assessments shall immediately be apportioned, upon demand or request by the transferee or remaining owner, in the following manner:

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

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

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

Whenever the state acquires an entire parcel or a part only of a parcel of real property in fee simple, the county auditor, upon application of the grantor or property owner or the state, which application shall contain a description of the property as it appears on the tax list and the date of transfer of ownership, shall prepare an estimate of the taxes that are a lien on the property, but have not been determined, assessed, and levied for the year in which the property was acquired. The county auditor shall thereupon apportion the estimated taxes proportionately between the grantor and the state for the period of the lien year that each had or shall have had ownership or possession of the property, whichever is earlier. The county treasurer shall accept payment from the state for estimated taxes at the time that the real property is acquired. If the state has paid in full in the year in which the property is acquired that proportion of the estimated taxes that the tax commissioner determines are not subject to remission by the county auditor for such year under division (D) of section 5713.08 of the Revised Code, the estimated taxes paid shall be considered the tax liability on the exempted property for that year.

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

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

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

Sec. 319.201. Whenever the state or any political subdivision thereof acquires an easement, right, title, or interest in a parcel or part of a parcel of real property, either by deed of purchase or by order of a court or a county board of revision, upon which parcel of real property the lien for taxes has attached under section 323.11 or 5727.06 of the Revised Code, the state agency or political subdivision acquiring such real property shall file evidence of title, by purchase or by order of a court ~~order~~ or a board of

revision, with the county auditor of the county in which such property is located. Such evidence of title shall contain a reference to the volume and page of the recording of the next preceding recorded instrument by or through which the grantor or previous property owner acquired or claims title. Such evidence of title shall be endorsed by the county auditor as provided in section 317.22 of the Revised Code, and recorded as other instruments of conveyance are recorded. Any evidence of title to real property that the state or an agency of the state files pursuant to this section shall identify the agency of the state that has the use and benefit of the property as specified in section 5301.012 of the Revised Code.

All taxes appearing on the current tax duplicate as owing on such transferred parcel or part of such parcel of real property shall be due and payable as of the date of transfer or acquisition of easement, right, or interest, whichever is later.

Whenever said easement, right, or interest has been acquired in a parcel or part of a parcel of real property after the lien for taxes has attached and the taxes for said tax lien year have not been determined, assessed, and levied for that year, the county auditor, upon application of the grantee or the grantor or property owner, shall make an estimate of the taxes that will be assessed and levied against said parcel for the tax lien year.

If the grantor or property owner has transferred only a part of the parcel by easement, right, or interest in or to such part of the parcel of real property to the state or a political subdivision thereof, the county auditor shall apportion the tax valuation of the parcel of real property proportionately between the part acquired by the state or the political subdivision and the residue remaining with the grantor. If such tax valuation of the residue remaining with the property owner is sufficient to support the taxes that are a lien or that are due and payable, the lien for taxes shall attach to the residue part of the parcel. If such apportioned assessed valuation of the part of the parcel remaining with the grantor or property owner is not sufficient to support the taxes on the parcel that are due and payable and the proportionate amount of the estimated taxes that are a lien but not determined, assessed, and levied, such taxes shall immediately be due and payable; provided, that the grantor or property owner shall be liable only for that portion of the estimated taxes, for the period of the tax lien year preceding the transfer or conveyance of the property to the state or the political subdivision.

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

treasurer.

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

Upon presentation of the executed instrument of conveyance of an easement or the order of court conveying or granting such an easement for highway purposes together with evidence or proof showing that the proportionate amount of taxes, penalties, and interest charged against the part of the whole parcel over which the easement attaches and the proportionate amount of estimated taxes to be levied and assessed against the part of the parcel acquired for highway purposes have been paid or provision made for the payment thereof, the county auditor shall reduce the tax valuation of the parcel to reflect the value of the part or portion used or occupied as a public highway in accordance with section 5713.04 of the Revised Code.

The lien for taxes shall thereupon be extinguished as to that part or portion acquired and used for public highway purposes.

Any instrument by which real property is acquired pursuant to this section shall identify the agency of the state that has the use and benefit of the real property as specified in section 5301.012 of the Revised Code.

Sec. 319.30. (A) After receiving from officers and authorities empowered to determine the rates or amounts of taxes to be levied for the various purposes authorized by law, statements of the rates and sums to be levied for the current year, the county auditor shall proceed to determine the sums to be levied upon each tract and lot of real property, adding, except as provided under section 319.48 of the Revised Code for tracts and lots on the real property tax suspension list, the taxes of any previous year that have been omitted or that are delinquent, including the penalties and interest thereon, and upon the amount of public utility property listed on the general tax list and duplicate in the county, in the name of each public utility, which shall be assessed equally on all property subject to such taxes, and entered in one or more columns, in such manner and form as the tax commissioner prescribes. The auditor shall enter as separate items any interest required to be so entered under division (B)(1) ~~or~~, (2), or (3) of section 323.121 of the Revised Code.

(B) If a taxing authority or unit has not certified the necessary levies to the county auditor by the time prescribed by section 5705.34 of the Revised Code and an appeal of an action of the budget commission with respect to the tax rate of that authority or unit has been initiated under section 5705.341 or 5705.37 of the Revised Code but a final determination has not been made, the county auditor, in order to avoid a delay in the preparation of

the tax list and duplicate, may proceed under division (A) of this section, using in lieu of the rate of tax to be levied for such authority or unit for any levy that has not been so certified, the estimated rate certified to the taxing authority or unit under section 5705.34 of the Revised Code. If as a result of the appeal the tax rate certified to the county auditor is not the same as the estimated rate used to determine the sums to be levied, the auditor shall proceed in the manner prescribed by this section and sections 319.301 and 319.302 of the Revised Code to determine the correct amount of taxes to be levied, charged, and payable for the year. If the correct amount of taxes charged and payable after the determination is complete is greater than or less than the taxes charged and payable as shown on the tax list and duplicate, a clerical error shall be deemed to have occurred in the preparation of the tax list and duplicate, and the auditor shall proceed in the manner prescribed by section 319.35 of the Revised Code.

(C) Notwithstanding section 2723.01 of the Revised Code, when any taxing district or the county auditor or county treasurer is involved in litigation, no court shall, with respect to such litigation, enjoin the collection of any taxes on real property, except assessments, for the current tax year, on or after the fifteenth day of November of that year. Any such injunction issued prior to that date shall expire on the fifteenth day of November of that year, and the county auditor and county treasurer shall proceed to levy and collect taxes for that year as required by law, in the following manner:

(1) Each tax that is a subject of the litigation and that was approved and authorized by the county budget commission pursuant to section 5705.31 of the Revised Code shall be levied by the county auditor at the rate approved and authorized by the budget commission.

(2) With respect to any other matter that was the subject of any order, determination, or certification required by law to be made by the tax commissioner, or is the subject of any rule, opinion, order, or instruction issued by the commissioner pursuant to section 5715.28, 5715.29, or 5715.30 of the Revised Code, the county auditor shall proceed in accordance with such authority.

The court shall attempt to decide the litigation prior to the first day of May, so that, absent an appeal, the county auditor may adjust the amount of taxes to be collected at the second-half collection in accordance with the order of the court. In such a case the adjustment shall be treated as the correction of a clerical error pursuant to section 319.35 of the Revised Code.

Sec. 319.43. (A) On or before the fifteenth day of February and on or before the tenth day of August of each year, the county auditor shall attend at ~~his~~ the auditor's office to make settlement with the county treasurer and

ascertain the amount of real property taxes and assessments and public utility property taxes with which such treasurer is to stand charged. At each August settlement the auditor shall take from the duplicate previously put into the hands of the treasurer for collection a list of all such taxes and assessments as the treasurer has been unable to collect, describing in such list the property on which the delinquent taxes and assessments are charged as described on the duplicate, and note on the list, in a marginal column, the several reasons assigned by the treasurer why such taxes and assessments should not be collected. Such list shall be signed by the treasurer, who shall testify to its correctness, under oath to be administered by the auditor.

(B) When making a settlement required by this section, if the county treasurer, under division (A) or (B) of section 321.341 of the Revised Code, has made advance payments to the several taxing districts of the current year unpaid taxes or current year delinquent taxes by means of a current unpaid or delinquent tax line of credit or by means of any other type of borrowing, the county auditor shall not apportion the current year unpaid taxes or current year delinquent taxes thereafter collected if the distribution of the taxes and assessments was made by means of such borrowing. The county treasurer shall apply the current year unpaid taxes or current year delinquent taxes, as applicable and upon collection, to repayment or reimbursement of the source from which the money to make the advance payments was borrowed. The county auditor shall not apportion the penalties and interest on such current year unpaid taxes and current year delinquent taxes collected thereafter to the several subdivisions. The county treasurer shall retain the penalties and interest in the county treasury and shall credit the penalties and interest to the county land reutilization corporation fund established under section 321.263 of the Revised Code pending appropriation to and for the benefit of a county land reutilization corporation organized under Chapter 1724. of the Revised Code.

Sec. 319.45. (A) In making the settlement required by sections 319.43 and 319.44 of the Revised Code, the county auditor shall carefully examine the tax duplicate and ascertain, from the entries of taxes, interest, and penalty paid in whole or in part, and from such other sources of information as are within the auditor's reach, the true amount collected by the county treasurer on account of each of the several taxes charged on such duplicate, the amount remaining in the hands of the treasurer payable to each fund, and shall give to the treasurer separate certificates, in duplicate, of the separate sums found to have been collected by the treasurer.

(B) In making each of those settlements, the county auditor, except as provided in division (B) of section 319.43 of the Revised Code, shall

apportion any delinquent taxes, penalties, and interest among the several taxing districts in the same proportions that the amount of real and public utility property taxes levied by each district in the preceding tax year bears to the amount of real and public utility property taxes levied by all such districts in the preceding tax year.

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

- (1) On the first one hundred thousand dollars, two and one-half per cent;
- (2) On the next two million dollars, eight thousand three hundred eighteen ten-thousandths of one per cent;
- (3) On the next two million dollars, six thousand six hundred fifty-five ten-thousandths of one per cent;
- (4) On all further sums, one thousand six hundred sixty-three ten-thousandths of one per cent.

If any settlement is not made on or before the date prescribed by law for such settlement or any lawful extension of such date, the aggregate compensation allowed to the auditor shall be reduced one per cent for each day such settlement is delayed after the prescribed date. No penalty shall apply if the auditor and treasurer grant all requests for advances up to ninety per cent of the settlement pursuant to section 321.34 of the Revised Code. The compensation allowed in accordance with this section on settlements made before the dates prescribed by law, or the reduced compensation allowed in accordance with this section on settlements made after the date prescribed by law or any lawful extension of such date, 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.

(B) For the purpose of reimbursing county auditors for the expenses associated with the increased number of applications for reductions in real property taxes under sections 323.152 and 4503.065 of the Revised Code that results from the amendment of those sections by Am. Sub. H.B. 119 of the 127th general assembly, on the first day of August of each year there shall be paid from the state's general revenue fund to the county treasury to the credit of the real estate assessment fund created by section 325.31 of the Revised Code an amount equal to one per cent of the total annual amount of

property tax relief reimbursement paid to that county under sections 323.156 and 4503.068 of the Revised Code for the preceding tax year.

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

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

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

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

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

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

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

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

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

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

(c) On amounts exceeding ten million five hundred thousand dollars, three-fourths of one per cent.

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.

(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.

(E) On all estate tax moneys collected by the county treasurer, the county auditor, on settlement semiannually with the tax commissioner, shall be allowed, as compensation for the auditor's services under Chapter 5731. of the Revised Code, the following percentages:

(1) Four per cent on the first one hundred thousand dollars;

(2) One-half of one per cent on all additional sums.

Such percentages shall be computed upon the amount collected and reported at each semiannual settlement, and shall be for the use of the general fund of the county.

(F) On all cigarette license moneys collected by the county treasurer, the

county auditor, on settlement semiannually with the treasurer, shall be allowed as compensation for the auditor's services in the issuing of such licenses one-half of one per cent of such moneys, to be apportioned ratably and deducted from the shares of the revenue payable to the county and subdivisions, for the use of the general fund of the county.

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

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

(2) For the transfer or entry of land, lot, or part of lot, or the transfer or entry on or after January 1, 2000, of a used manufactured home or mobile home as defined in section 5739.0210 of the Revised Code, fifty cents for each transfer or entry, to be paid by the person requiring it;

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

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

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

(c) To confirm or correct a deed previously executed and recorded or when a current owner on the general tax list of real and public utility property and the general duplicate of real and public utility property is a peace officer, parole officer, prosecuting attorney, assistant prosecuting attorney, correctional employee, youth services employee, firefighter, or EMT and is changing the current owner name listed on the general tax list of real and public utility property and the general duplicate of real and public utility property to the initials of the current owner as prescribed in division (B)(1) of section 319.28 of the Revised Code;

(d) To evidence a gift, in trust or otherwise and whether revocable or irrevocable, between husband and wife, or parent and child or the spouse of either;

(e) On sale for delinquent taxes or assessments;

(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;

(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;

(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;

(i) By lease, whether or not it extends to mineral or mineral rights, unless the lease is for a term of years renewable forever;

(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;

(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;

(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 manufactured or mobile home to others;

(m) To or from a person when no money or other valuable and tangible consideration readily convertible into money is paid or to be paid for the real estate or manufactured or mobile home and the transaction is not a gift;

(n) Pursuant to division (B) of section 317.22 of the Revised Code, or section 2113.61 of the Revised Code, between spouses or to a surviving spouse pursuant to section 5302.17 of the Revised Code as it existed prior to April 4, 1985, between persons pursuant to section 5302.17 or 5302.18 of the Revised Code on or after April 4, 1985, to a person who is a surviving, survivorship tenant pursuant to section 5302.17 of the Revised Code on or after April 4, 1985, or pursuant to section 5309.45 of the Revised Code;

(o) To a trustee acting on behalf of minor children of the deceased;

(p) Of an easement or right-of-way when the value of the interest conveyed does not exceed one thousand dollars;

(q) Of property sold to a surviving spouse pursuant to section 2106.16 of the Revised Code;

(r) To or from an organization exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended, provided such transfer is without consideration and is in furtherance of the charitable or public purposes of such organization;

(s) Among the heirs at law or devisees, including a surviving spouse, of a common decedent, when no consideration in money is paid or to be paid

for the real property or manufactured or mobile home;

(t) To a trustee of a trust, when the grantor of the trust has reserved an unlimited power to revoke the trust;

(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;

(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;

(w) To a corporation for incorporation into a sports facility constructed pursuant to section 307.696 of the Revised Code;

(x) Between persons pursuant to section 5302.18 of the Revised Code;

(y) From a county land reutilization corporation organized under Chapter 1724. of the Revised Code to a third party.

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 daily to the credit of the general fund of the county, except that fees charged and received under division (G)(3) of this section for a transfer of real property to a county land reutilization corporation shall be credited to the county land reutilization corporation fund established under section 321.263 of the Revised Code.

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

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

Sec. 321.24. (A) On or before the fifteenth day of February, in each year, the county treasurer shall settle with the county auditor for all taxes and assessments that the treasurer has collected on the general duplicate of real and public utility property at the time of making the settlement. If the county treasurer has made or will make advance payments to the several taxing districts of current year unpaid taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under this division.

(B) On or before the thirtieth day of June, in each year, the treasurer

shall settle with the auditor for all advance payments of general personal and classified property taxes that the treasurer has received at the time of making the settlement.

(C) On or before the tenth day of August, in each year, the treasurer shall settle with the auditor for all taxes and assessments that the treasurer has collected on the general duplicates of real and public utility property at the time of making such settlement, not included in the preceding February settlement. If the county treasurer has made or will make advance payments to the several taxing districts of the current year delinquent taxes under section 321.341 of the Revised Code before collecting them, the county treasurer shall take the advance payments into account for purposes of the settlement with the county auditor under this division.

(D) On or before the thirty-first day of October, in each year, the treasurer shall settle with the auditor for all taxes that the treasurer has collected on the general personal and classified property duplicates, and for all advance payments of general personal and classified property taxes, not included in the preceding June settlement, that the treasurer has received at the time of making such settlement.

(E) In the event the time for the payment of taxes is extended, pursuant to section 323.17 of the Revised Code, the date on or before which settlement for the taxes so extended must be made, as herein prescribed, shall be deemed to be extended for a like period of time. At each such settlement, the auditor shall allow to the treasurer, on the moneys received or collected and accounted for by the treasurer, the treasurer's fees, at the rate or percentage allowed by law, at a full settlement of the treasurer.

(F) Within thirty days after the day of each settlement of taxes required under divisions (A) and (C) of this section, the treasurer shall certify to the tax commissioner any adjustments that have been made to the amount certified previously pursuant to section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the preceding tax year under section 319.302 of the Revised Code, less one-half of the amount computed for all taxing districts in that county for the current fiscal year under section 5703.80 of the Revised Code for crediting to the property tax administration fund. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges which the auditor and treasurer would have been authorized to receive had such section not

been in effect and that amount had been levied and collected as taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as real property taxes. The amount distributed to each taxing district shall be reduced by the total of the amounts computed for the district under section 5703.80 of the Revised Code, but the reduction shall not exceed the amount that otherwise would be distributed to the taxing district under this division. The tax commissioner shall make available to taxing districts such information as is sufficient for a taxing district to be able to determine the amount of the reduction in its distribution under this section.

(G)(1) Within thirty days after the day of the settlement required in division (D) of this section, the county treasurer shall notify the tax commissioner that the settlement has been completed. Upon receipt of that notification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to the amount certified under former section 319.311 of the Revised Code and paid in the state's fiscal year 2003 multiplied by the percentage specified in division (G)(2) of this section. The payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall distribute the amount thereof among the various taxing districts of the county as if it had been levied, collected, and settled as personal property taxes. The amount received by a taxing district under this division shall be apportioned among its funds in the same proportion as the current year's personal property taxes are apportioned.

(2) Payments required under division (G)(1) of this section shall be made at the following percentages of the amount certified under former section 319.311 of the Revised Code and paid under division (G)(1) of this section in the state's fiscal year 2003:

- (a) In fiscal year 2004, ninety per cent;
- (b) In fiscal year 2005, eighty per cent;
- (c) In fiscal year 2006, sixty-four per cent;
- (d) In fiscal year 2007, forty per cent;
- (e) In fiscal year 2008, thirty-two per cent;
- (f) In fiscal year 2009, sixteen per cent.

After fiscal year 2009, no payments shall be made under division (G)(1) of this section.

(H)(1) On or before the fifteenth day of April each year, the county treasurer shall settle with the county auditor for all manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(2) On or before the fifteenth day of September each year, the county treasurer shall settle with the county auditor for all remaining manufactured home taxes that the county treasurer has collected on the manufactured home tax duplicate at the time of making the settlement.

(3) If the time for payment of such taxes is extended under section 4503.06 of the Revised Code, the time for making the settlement as prescribed by divisions (H)(1) and (2) of this section is extended for a like period of time.

(I) Within thirty days after the day of each settlement of taxes required under division (H) of this section, the county treasurer shall certify to the tax commissioner any adjustments that have been made to the amount certified previously pursuant to section 319.302 of the Revised Code and that the settlement has been completed. Upon receipt of such certification, the commissioner shall provide for payment to the county treasurer from the general revenue fund of an amount equal to one-half of the amount certified by the treasurer in the current tax year under section 319.302 of the Revised Code. Such payment shall be credited upon receipt to the county's undivided income tax fund, and the county auditor shall transfer to the county general fund from the amount thereof the total amount of all fees and charges that the auditor and treasurer would have been authorized to receive had such section not been in effect and that amount had been levied and collected as taxes. The county auditor shall distribute the amount remaining among the various taxing districts in the county as if it had been levied, collected, and settled as manufactured home taxes.

Sec. 321.261. (A) Five per cent of all delinquent real property, personal property, and manufactured and mobile home taxes and assessments collected by the county treasurer shall be deposited in the delinquent tax and assessment collection fund, which shall be created in the county treasury. Except as otherwise provided in division ~~(B)~~(D) of this section, the moneys in the fund, one-half of which shall be appropriated by the board of county commissioners to the treasurer and one-half of which shall be appropriated to the county prosecuting attorney, shall be used ~~solely~~ only for the following purposes:

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

(2) With respect to any portion of the amount appropriated to the county treasurer for the benefit of the county land reutilization corporation

organized under Chapter 1724. of the Revised Code, whether by transfer to or other application on behalf of, the county land reutilization corporation. Upon the deposit of amounts in the delinquent tax and assessment collection fund of the county, any amounts allocated at the direction of the treasurer to the support of the county land reutilization corporation shall be paid out of such fund to the corporation upon a warrant of the county auditor.

(B) During the period of time that a county land reutilization corporation is functioning as such on behalf of a county, the board of county commissioners, upon the request of the county treasurer, may designate by resolution that an additional amount, not exceeding five per cent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes and assessments, shall be deposited in the delinquent tax and assessment collection fund and be available for appropriation by the board for the use of the corporation. Any such amounts so deposited and appropriated under this division shall be paid out of the delinquent tax and assessment collection fund to the corporation upon a warrant of the county auditor.

Annually by the first day of December, the treasurer and the prosecuting attorney each shall submit a report to the board regarding the use of the moneys appropriated to their respective offices from the delinquent tax and assessment collection fund. Each report shall specify the amount appropriated to the office during the current calendar year, an estimate of the amount so appropriated that will be expended by the end of the year, a summary of how the amount appropriated has been expended in connection with delinquent tax collection activities or land reutilization, and an estimate of the amount that will be credited to the fund during the ensuing calendar year.

(B) 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 delinquent tax and assessment collection fund of the county.

(C) In a county having a population of more than one hundred thousand according to the department of development's 2006 census estimate, if the county treasurer or prosecuting attorney determines that the amount appropriated to the office from the county's delinquent tax and assessment collection fund under division (A) of this section exceeds the amount required to be used as prescribed by that division, the county treasurer or prosecuting attorney may expend the excess to assist townships or municipal corporations located in the county as provided in this division, provided that the combined amount so expended each year in a county shall not exceed

three million dollars. Upon application for the funds by a township or municipal corporation, the county treasurer and prosecuting attorney may assist the township or municipal corporation in abating foreclosed residential nuisances, including paying the costs of securing such buildings, lot maintenance, and demolition. At the prosecuting attorney's discretion, the prosecuting attorney also may apply the funds to costs of prosecuting alleged violations of criminal and civil laws governing real estate and related transactions, including fraud and abuse.

Sec. 321.263. A county land reutilization fund shall be established in the county treasury of each county in which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code and in which the county treasurer has made advance payments under section 321.341 of the Revised Code. The county treasurer shall credit all penalties and interest on the current year unpaid taxes and the current year delinquent taxes advanced to the fund as provided under section 321.341 of the Revised Code when the current year unpaid taxes and current year delinquent taxes are collected.

Any amount in the county land reutilization corporation fund appropriated by a board of county commissioners shall be paid to the corporation, upon its written request, by the county treasurer upon the warrant of the county auditor. At the end of the year immediately following the year in which an amount was deposited in the county land reutilization corporation fund, any balance of that amount remaining in the fund shall be encumbered for the repayment of any borrowed money, and interest accrued thereon, that was used to make an advance payment under section 321.341 of the Revised Code, and that has not yet been repaid. The balance remaining in the fund from any amount deposited in the fund shall be determined as if all amounts deposited into the fund are drawn from the fund on a first-in, first-out basis. The amount encumbered shall not exceed the county's aggregate liability for the borrowed money and interest, and shall be determined as if the liability were to be discharged on the termination or maturity date of the instrument under which the money was borrowed. If the balance is not or will not be reserved for appropriation or reappropriation to the corporation in a succeeding fiscal year, it shall be transferred by the county treasurer to the undivided general tax fund of the county. Such amounts shall be apportioned and distributed to the appropriate taxing districts in the same manner as the distribution of delinquent taxes and assessments.

Sec. 321.34. (A)(1) When the local authorities by resolution so request, the county auditor shall pay township fiscal officers, treasurers of municipal

corporations, the treasurer of any board of education, and the treasurer of any other political subdivision or taxing district whose funds derived from taxes or other sources are payable by law to the county treasurer, any money that may be in the county treasury to the accounts of the local authorities, respectively, and lawfully applicable to the purpose of the current fiscal year in which the request is made. The auditor and county treasurer shall retain any amounts needed to make the payments of obligations of local political subdivisions or taxing districts as are required by law to be paid directly by the county authorities.

(2)(a) For purposes of this section, in addition to the moneys payable under division (A)(1) of this section, money in the county treasury to the account of a board of education that is to be included in the settlement required under division (C) of section 321.24 of the Revised Code shall be paid to the treasurer when the board of education, by resolution, so requests.

(b) The money becomes lawfully applicable to the purposes of the fiscal year in which the request is made upon the adoption of the resolution making the request if that resolution specifies the board's intent to use the money for the purposes of the fiscal year in which the request is made.

(B) The auditor, in making the advance payment, shall draw separate warrants for the payments for that part of the funds allocated to the general fund of the subdivision and the part allocated to service the debt charges of the subdivision. That part of the advance payment allocated to the servicing of debt charges shall be payable to the officer, board of trustees, or commission of the subdivision charged with the payment and retirement of the bonds and notes of such subdivision, and shall be used for no other purpose. Any officer, board, or commission receiving the advance payment shall return a certificate, in the form prescribed by the tax commissioner, to the auditor that the funds so advanced and received have been paid into the bond retirement fund.

(C) Upon the request, in like form, of any board of public library trustees or board of township park commissioners for which a share of the undivided classified property taxes collected in the county has been allowed and fixed by the budget commission, the auditor may, prior to the first day of April, in any year, pay to the treasurer of the board, from any undivided tax funds in the county treasury, an amount not exceeding twenty-five per cent of the board's share of the undivided classified property taxes; but the auditor and county treasurer shall retain an amount sufficient to meet all other requests for payments which have been made under this section or can be reasonably anticipated prior to such first day of April. On or after the first day of April, all amounts paid out of undivided tax funds shall be

reimbursed to the funds from which they have been paid and charged against the share of the board of library trustees or board of township park commissioners in the undivided classified property tax fund.

(D) The request of a local authority for payment or advance payment under this section of any money in the county treasury to the accounts of the local authorities in no way abrogates the right of a county treasurer to advance payment of current year unpaid taxes or current year delinquent taxes under section 321.341 of the Revised Code, and to retain the penalties and interest on those taxes upon their collection as authorized by that section. Nothing in this section prohibits a county treasurer from making an advance payment to a local authority under section 321.341 of the Revised Code, notwithstanding that a local authority has not requested advance payment by resolution as otherwise provided in this section.

Sec. 321.341. (A) Within one hundred twenty days after the last day on which the first installment of current taxes may be paid without penalty, the county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code, in the treasurer's sole discretion, may advance the payment of current year unpaid taxes that are due and payable to any of the taxing districts, upon presentation of the warrant by the county auditor. The treasurer may make advance payment of the current year unpaid taxes from one or more of the following:

(1) Collections of taxes and assessments during the one-hundred-twenty-day period;

(2) A line of credit established under section 307.781 or sections 135.341 and 321.36 of the Revised Code, or both;

(3) Proceeds from the issuance of notes under section 133.082 of the Revised Code;

(4) Any other source of funds lawfully available for that purpose.

(B) Within one hundred twenty days after the last day on which the second installment of current taxes may be paid without penalty, the county treasurer, in the treasurer's sole discretion, may advance the payment of current year delinquent taxes to any of the taxing districts, upon presentation of the warrant by the county auditor. The treasurer may make advance payment of the current year delinquent taxes from one or more of the following:

(1) Collections of taxes and assessments during the one-hundred-twenty-day period;

(2) A line of credit established under section 307.781 or sections 135.341 and 321.36 of the Revised Code, or both;

(3) Proceeds from the issuance of notes under section 133.082 of the

Revised Code:

(4) Any other source of funds lawfully available for that purpose.

(C) All advance payments made under this section shall be made in the same manner provided for advance payments under section 321.34 of the Revised Code. The county treasurer shall give notice by electronic or other means to a taxing district any time an advance payment is made to the district under this section. Upon the collection of the current year unpaid taxes and current year delinquent taxes upon which advances were made under this section from sources other than their collection, the treasurer shall deposit those current year unpaid taxes and current year delinquent taxes into a special account and shall apply them to the repayment of any moneys borrowed for the purpose of making those advance payments, including, but not limited to, delinquent tax anticipation notes issued under section 133.082 of the Revised Code, including the interest thereon; or the reimbursement of draws under a line of credit and the payment of the interest due thereon, that funded the advance payment in either or both cases. The treasurer shall be entitled to retain, upon collection, any penalty and interest that was or will be charged on the current year unpaid taxes and the current year delinquent taxes advanced under this section. The treasurer shall deposit all such penalties and interest collected in the county land reutilization corporation fund established under section 321.263 of the Revised Code. No taxing district receiving advance payment under division (A) or (B) of this section shall be entitled to receive payment of penalties or interest when penalties or interest are collected by the treasurer on those current year unpaid taxes and current year delinquent taxes so advanced.

(D) As used in the section:

(1) "Current taxes" has the same meaning as in section 323.01 of the Revised Code.

(2) "Current year unpaid taxes" means the aggregate amount of the first installment of current taxes that remain unpaid after the last day on which the first installment of such taxes may be paid without penalty.

(3) "Current year delinquent taxes" means the aggregate amount of current taxes that remain unpaid after the last day on which the second installment of such taxes may be paid without penalty.

Sec. ~~321.341~~ 321.342. Immediately upon receipt of payment for any taxes due under Chapter 5731. of the Revised Code, the county treasurer shall notify the taxing authority of the township or municipal corporation entitled to share in the proceeds thereof. The notice shall identify the estate for which the tax was paid and the portion of the estate's total tax credited to that subdivision in the undivided estate tax fund. At any time prior to a

settlement under section 5731.46 of the Revised Code, the fiscal officer of a municipal corporation or a township may request the county auditor to make payment to such subdivision from the fund of an amount not to exceed seventy-five per cent of taxes paid into such fund and standing to the credit of the subdivision, including both taxes with respect to which a final determination has been made under section 5731.27 of the Revised Code and taxes subject to review and final determination under section 5731.26 of the Revised Code. Within five days of the receipt of such request the auditor shall draw a warrant in such amount upon such fund, payable to the subdivision.

Sec. 321.36. The county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may enter into a current unpaid or delinquent tax line of credit with the county investment advisory committee for the purpose of borrowing money from the county treasury to make advance payment of the current year unpaid taxes or the current year delinquent taxes, or both, to the several taxing districts in accordance with section 321.341 of the Revised Code. The current unpaid or delinquent tax line of credit shall conform to the requirements of division (G) of section 135.341 of the Revised Code, and the county treasurer is hereby authorized to do all things necessary and appropriate for the execution and delivery of the line of credit under that division.

Sec. 323.121. (A)(1) Except as otherwise provided in division (A)(2) of this section, if one-half of the current taxes charged against an entry of real estate together with the full amount of any delinquent taxes are not paid on or before the thirty-first day of December in that year or on or before the last day for payment as extended pursuant to section 323.17 of the Revised Code, a penalty of ten per cent shall be charged against the unpaid balance of such half of the current taxes on the duplicate. If the total amount of all the taxes is not paid on or before the twentieth day of June, next thereafter, or on or before the last day for payment as extended pursuant to section 323.17 of the Revised Code, a like penalty shall be charged on the balance of the total amount of such unpaid current taxes.

(2) After a valid delinquent or omitted tax contract that includes unpaid current taxes from a first-half collection period described in section 323.12 of the Revised Code has been entered into under section 323.31 or 5713.20 of the Revised Code, no ten per cent penalty shall be charged against such taxes after the second-half collection period while the delinquent or omitted tax contract remains in effect. On the day a delinquent or omitted tax contract becomes void, the ten per cent penalty shall be charged against such

taxes and shall equal the amount of penalty that would have been charged against unpaid current taxes outstanding on the date on which the second-half penalty would have been charged thereon under division (A)(1) of this section if the contract had not been in effect.

(B)(1) On the first day of the month following the last day the second installment of taxes may be paid without penalty, interest shall be charged against and computed on all delinquent taxes other than the current taxes that became delinquent taxes at the close of the last day such second installment could be paid without penalty. The charge shall be for interest that accrued during the period that began on the preceding first day of December and ended on the last day of the month that included the last date such second installment could be paid without penalty. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the date on which the interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

(2) In a county on behalf of which a county land reutilization corporation has been organized under Chapter 1724. of the Revised Code, on the first day of the first month following the month in which interest otherwise would be charged in accordance with division (B)(1) of this section, and each subsequent month, interest shall be charged against and computed on all delinquent taxes remaining delinquent on the last day of the preceding month at a rate of one per cent per month. If interest is charged under division (B)(2) of this section, interest shall not be charged under division (B)(1) or (3) of this section.

(3) On the first day of December, the interest shall be charged against and computed on all delinquent taxes. The charge shall be for interest that accrued during the period that began on the first day of the month following the last date prescribed for the payment of the second installment of taxes in the current year and ended on the immediately preceding last day of November. The interest shall be computed at the rate per annum prescribed by section 5703.47 of the Revised Code and shall be entered as a separate item on the tax list and duplicate compiled under section 319.28 or 5721.011 of the Revised Code, whichever list and duplicate are first compiled after the

date on which the interest is computed and charged. However, for tracts and lots on the real property tax suspension list under section 319.48 of the Revised Code, the interest shall not be entered on the tax list and duplicate compiled under section 319.28 of the Revised Code, but shall be entered on the first tax list and duplicate compiled under section 5721.011 of the Revised Code after the date on which the interest is computed and charged.

~~(3)~~(4) After a valid delinquent tax contract has been entered into for the payment of any delinquent taxes, no interest shall be charged against such delinquent taxes while the delinquent tax contract remains in effect in compliance with section 323.31 of the Revised Code. If a valid delinquent tax contract becomes void, interest shall be charged against the delinquent taxes for the periods that interest was not permitted to be charged while the delinquent tax contract was in effect. The interest shall be charged on the day the delinquent tax contract becomes void and shall equal the amount of interest that would have been charged against the unpaid delinquent taxes outstanding on the dates on which interest would have been charged thereon under divisions (B)(1) ~~and~~, (2), and (3) of this section had the delinquent tax contract not been in effect.

(C) If the full amount of the taxes due at either of the times prescribed by division (A) of this section is paid within ten days after such time, the county treasurer shall waive the collection of and the county auditor shall remit one-half of the penalty provided for in that division for failure to make that payment by the prescribed time.

(D) The county treasurer shall compile and deliver to the county auditor a list of all tax payments the treasurer has received as provided in division (C) of this section. The list shall include any information required by the auditor for the remission of the penalties waived by the treasurer. The taxes so collected shall be included in the settlement next succeeding the settlement then in process.

Sec. 323.132. If one-half of the current taxes charged against an entry of real estate is not paid on or before the thirty-first day of December of the year for which they are charged or on or before the last day for such payment as extended pursuant to section 323.17 of the Revised Code, that amount, together with the penalty charged under division (A)(1) of section 323.121 of the Revised Code and all delinquent taxes or installment thereof, charged against such entry may be paid at any time prior to the date on which tax bills for the second half collection are mailed and delivered, without at the same time requiring payment of the second half of such taxes.

If the total amount of such current taxes, delinquent taxes, and all installment payments due under section 323.31 of the Revised Code are not

paid on or before the twentieth day of June, next thereafter, or on or before the last day for that payment as extended pursuant to section 323.17 of the Revised Code, the balance of the amount of such taxes, plus all penalties and interest imposed by section 323.121 of the Revised Code, constitutes the delinquent taxes on such entry, which shall be placed on the delinquent land list and duplicate pursuant to section 5721.011 of the Revised Code and shall be collected in the manner prescribed by law, unless the property against which such taxes are charged is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.

A taxpayer may tender, and the treasurer shall accept, the full amount of delinquent taxes charged against an entry of real estate without having to tender at the same time the payment of any current taxes that are due and payable.

A county treasurer may accept partial payments of taxes. Any overpayment shall be refunded by the treasurer in the manner most convenient to the treasurer. When the amount tendered and accepted is less than the amount due, the unpaid balance shall be treated as other unpaid taxes, and, except when the unpaid amount is the penalty or interest and charges on the unpaid taxes, the treasurer shall notify the taxpayer of such deficiency.

If the taxpayer files with the payment of taxes a copy of an application to the tax commissioner for remission of penalty, or the payment is received within ten days after the last day the taxes may be paid without penalty, the county treasurer shall accept a partial payment in which the only unpaid amount is the penalty for late payment.

If, at any time, and having been provided such documentation as may be found acceptable by the county treasurer, the county treasurer determines that due to a clerical error, a taxpayer has overpaid either the first one-half or second one-half payment of current taxes as charged on the tax list and duplicate, the treasurer may refund the amount of the overpayment to the taxpayer in the manner most convenient to the treasurer.

Sec. 323.15. The county treasurer may accept payment of less than the full amount of taxes charged and payable for all purposes on real estate at the times provided by sections 323.12 and 323.17 of the Revised Code in such amounts as the county treasurer considers reasonable. Except as otherwise provided by sections 323.133, 323.31, and 5715.19 of the Revised Code, and when the collection of a particular tax is legally enjoined, interest and penalties shall accrue on the unpaid amount as prescribed by section 323.121 of the Revised Code. A person claiming to be the owner of an undivided interest in any real estate may present to the county auditor the

recorded evidence of the existence and fractional extent of such interest; and the auditor may note the existence and extent of such interest, as ascertained by the auditor, on the margin of the tax list in the name of such person and give a certificate of the interest to the county treasurer, who shall enter it on the margin of the tax duplicate. Any person claiming to be entitled to or in any way interested in such interest may pay, and the treasurer may receive that proportion of the full amount of the taxes charged and payable for all purposes on the real estate affected, which is represented by the fraction expressing the extent of such interest. The payment so made and received shall be entered on the duplicate, shall be credited by the treasurer at the time of the next succeeding settlement of real estate taxes, and shall have the effect of relieving the undivided interest in such real estate, so entered on the margin of the tax list and duplicate, from the lien of the taxes charged on such duplicate against the real estate. Thereafter, in making up the tax list and duplicate, the auditor shall enter such interest and the proportional value of it separately from the other interests in such land, and shall adjust the value of the latter accordingly.

Sec. 323.25. When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 of the Revised Code, in the court of common pleas of the county, in a municipal court with jurisdiction, or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code. After the civil action has been instituted, but before the ~~filing of an entry of confirmation of sale or transfer pursuant to the action~~ expiration of the applicable redemption period, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court or board of revision, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in the civil action, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

If the delinquent land duplicate lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights to minerals by civil action, in the treasurer's official capacity as

treasurer, in the manner prescribed by this section, or proceed as provided under section 5721.46 of the Revised Code.

If service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication. The county treasurer shall not enforce the lien for taxes against real property to which any of the following applies:

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

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

(C) A tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code; provided, however, that nothing in this division shall prohibit the county treasurer or the county prosecuting attorney from enforcing the lien of the state and its political subdivisions for taxes against a certificate parcel with respect to any or all of such taxes that at the time of enforcement of such lien are not the subject of a tax certificate.

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

Sec. 323.26. Having made the proper parties in a suit under section 323.25 of the Revised Code, it shall be sufficient for the county treasurer to allege in ~~his~~ the treasurer's petition that the taxes are charged on the tax duplicate against lands, lots, or parcels thereof, the amount of the taxes, and that the taxes are unpaid, and ~~he~~ the treasurer shall not be required to set forth in the petition any other or further special matter relating to such taxes. A certified copy of the entry on the tax duplicate shall be prima-facie evidence of such allegations and the validity of the taxes. In the petition, the county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may invoke the alternative redemption period provided under section 323.78 of the Revised Code. Notwithstanding the provisions for sale of property foreclosed under Chapters 323. and 5721. of the Revised Code, if the treasurer's petition

invokes the alternative redemption period, upon the expiration of the alternative redemption period, title to the parcels may be transferred by deed to a municipal corporation, county, township, school district, or a county land reutilization corporation in accordance with section 323.78 of the Revised Code.

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

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

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

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

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

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

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

(C) If the county treasurer's estimate of the amount of the finding under division (A) of this section exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually 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 officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code, and shall not be deemed satisfied and discharged pursuant to division (B) of this section.

(D) Premises ordered to be sold under this section but remaining unsold for want of bidders after being offered for sale on two separate occasions, not less than two weeks apart, shall be forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to section 5723.01 of the Revised Code, and shall be disposed of pursuant to

Chapter 5723. of the Revised Code.

(E) Notwithstanding section 5722.03 of the Revised Code, if the complaint alleges that the property is delinquent vacant land as defined in section 5721.01 of the Revised Code, abandoned lands as defined in section 323.65 of the Revised Code, or lands described in division (E) of section 5722.01 of the Revised Code, and the value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's fair market value of the parcel, then the court or board of revision having jurisdiction over the matter on motion of the plaintiff, or on the court's or board's own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision as defined in division (A) of section 5722.01 of the Revised Code. For purposes of determining whether the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the actual fair market value of the parcel, the auditor's most current valuation shall be rebuttably presumed to be, and constitute prima-facie evidence of, the fair market value of the parcel. In such case, the filing for journalization of a decree of foreclosure ordering that direct transfer without appraisal or sale shall constitute confirmation of the transfer and thereby terminate any further statutory or common law right of redemption.

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

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

(2) The treasurer may enter into a delinquent tax contract in accordance with division (A) of this section with an owner or vendee of real property,

other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

(3) The delinquent tax contract described in division (A) of this section may be entered into at any time prior to ~~the commencement~~ an adjudication of foreclosure pursuant to proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 or 323.65 to 323.79 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, ~~the commencement~~ adjudication of foreclosure pursuant to proceedings by a private attorney pursuant to section 5721.37 of the Revised Code, the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code, or the commencement of collection proceedings pursuant to division (H) of section 4503.06 of the Revised Code by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts, master list of delinquent vacant tracts, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent manufactured home tax list, prior to delivering it to the county treasurer under division (H)(2) of section 4503.06 of the Revised Code. If the delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney.

(4) A delinquent tax contract entered into under division (A) of this section shall provide for the payment of any delinquent or unpaid current taxes, or both, in installments over a period not to exceed five years after the date of the first payment made under the contract; however, a person entering into a delinquent tax contract who owns and occupies residential real property may request, and the treasurer shall allow, a delinquent tax contract providing for payment in installments over a period of no fewer than two years after the date of the first payment made under the contract.

(5) For each delinquent tax contract entered into under division (A) of this section, the county treasurer shall determine and shall specify in the delinquent tax contract the number of installments, the amount of each installment, and the schedule for payment of the installments. ~~The~~ Except as otherwise provided for taxes, penalties, and interest under division (B) of section 319.43 of the Revised Code, the part of each installment payment

representing taxes and penalties and interest thereon shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the entry in the preceding tax year bears to the taxes levied by all such districts against the entry in the preceding tax year. The part of each payment representing assessments and other charges shall be credited to those items in the order in which they became due. Each payment made to a taxing district shall be apportioned among the taxing district's several funds for which taxes or assessments have been levied.

(6) When an installment payment is not received by the treasurer when due under a delinquent tax contract entered into under division (A) of this section or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

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

(B) If there is an outstanding tax certificate respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code.

(C) As used in this section, "unpaid current taxes" means any current

taxes charged on the general tax list and duplicate of real and public utility property or the manufactured home tax list and duplicate that remain unpaid after the last day prescribed for payment of the first installment of such taxes without penalty, and any penalties associated with such taxes.

Sec. 323.47. (A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate at the time the deed is transferred following the sale, be discharged out of the proceeds of such sale or election. For purposes of determining such amount, the county treasurer shall estimate the amount of taxes, assessments, interest, and penalties that will be payable at the time the deed of the property is transferred to the purchaser. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, and penalties actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(B)(1) If real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes and assessments the lien for which attaches before the confirmation of sale but that are not yet determined, assessed, and levied for the year in which confirmation occurs, apportioned pro rata to the part of that year that precedes confirmation, and any penalties and interest on those taxes and assessments;

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

(2) Upon the request of the officer who conducted the sale, the county treasurer shall estimate the amount in division (B)(1)(a) of this section. If the county treasurer's estimate exceeds that amount, the officer who conducted the sale shall refund to the purchaser the difference between the

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

Sec. 323.49. (A) In addition to all other means provided by law for collecting taxes and assessments charged upon real estate specifically as such and penalties and interest charged on any tax list and duplicate or delinquent land list in any county against any entry of real estate, the county treasurer at any time after any installment of such taxes and assessments has been delinquent for more than six months and remains due and unpaid shall apply by petition to the court of common pleas to be appointed receiver ex officio of the rents, issues, and income of the real property against which such taxes and assessments are charged, for the purpose of satisfying out of such rents, issues, and income the taxes and assessments upon such real property, together with the penalties, interest, and costs charged or thereafter becoming chargeable on any tax list and duplicate, or otherwise collectible in respect thereof, and such costs and expenses of the receivership as are allowed by the court.

(B) If the proper parties are before the court, it shall be sufficient for the treasurer to allege in such petition the description of such real property that appears on the tax list and duplicate, that the money appearing to be due and unpaid by the tax list and duplicate or by the delinquent land list has been due and unpaid for more than six months, and that the treasurer believes that collection thereof can be made by applying the rents, issues, and income of such real property thereto, without setting forth in the petition any other or special matter relating thereto. The prayer of the petition shall be that the court make an order that the rents, issues, and income of such real property be applied to the payment of the amount set forth in the petition, and if a penalty is otherwise chargeable by law on all or any part of such amount, to the payment of such penalty to the date of final entry in such action, and that the plaintiff be appointed receiver ex officio of such rents, issues, and income for that purpose.

(C) In such proceedings the treasurer may join in one action any number of lots or lands, but the decree and any orders shall be rendered separately, and any proceedings may be severed in the decision of the court for the purpose of trial or appeal, where an appeal is allowed, and the court shall make such order for payment of costs as it deems equitable.

(D) The tax duplicate or the delinquent land tax certificate or master list

of delinquent tracts filed by the auditor with the prosecuting attorney shall be prima-facie evidence on the trial of such action of the amount and validity of the taxes, assessments, and charges appearing due and unpaid thereon and of the nonpayment thereof. The petition of the treasurer shall be verified and shall be prima-facie evidence of all other facts therein stated.

(E) This section does not apply to any of the following:

(1) Real property entirely used and occupied in good faith by the owner thereof as a private residence;

(2) The collection of delinquent taxes and assessments charged against real property, the payment of which is subject to a delinquent tax contract entered into pursuant to section 323.31 of the Revised Code, so long as the delinquent tax contract remains in effect;

(3) The collection of delinquent taxes charged against real property that is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.

(F) A county treasurer appointed under this section as receiver ex officio of the rents, issues, and income of the real property against which the delinquent taxes, assessments, penalties, interest, and charges are charged, with the consent of the court, may enter into a written agreement with a county land reutilization corporation organized under Chapter 1724. of the Revised Code for the corporation, acting as the treasurer's agent, to exercise all powers granted to the treasurer under this section and the order of appointment as receiver ex officio.

Sec. 323.50. In proceedings brought under section 323.49 of the Revised Code, a finding shall be entered of the amount of taxes and assessments found due and unpaid, of the penalty, interest, costs, and charges, and of the probable annual amount of the rents, issues, and income of such real property, together with the probable costs and expenses of the receivership. If such real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court of common pleas shall find the annual rental value thereof, which shall be considered as rents, issues, and income of such real property for the purposes of this section. If the court finds that the amount due and unpaid, together with penalty, interest, costs, and other charges, and the costs and expenses of the receivership applied for can be so collected, the court shall order the same to be satisfied out of the rents, issues, and income of such property and, shall appoint the county treasurer receiver ex officio thereof, and may consent to the agency of a county land reutilization corporation if requested by the treasurer in a petition filed under division (F) of section 323.49 of the Revised Code; provided that if the court

finds that the aggregate probable annual amount of the rents, issues, and income of such real property joined in any one such action is less than two thousand dollars, it shall be conclusively presumed that the amount due and unpaid, together with penalty, interest, costs, and other charges, cannot be collected, and in such event no such order shall be made and the proceedings shall be dismissed, but the court in such event shall adjudge the costs of the proceedings against the defendant unless it is found that the action was improvidently filed, in which event the costs may be adjudged against the treasurer, and the treasurer shall pay the same from an appropriation made for such purposes by the board of county commissioners. Such receiver or the receiver's agent shall not be required to give bond other than ~~his~~ the treasurer's official bond. Upon application of any proper party, the court shall, after a full hearing, order the receiver or the receiver's agent to pay out of the rents, issues, and income collected by ~~him~~ the receiver or the receiver's agent from such property such expenses in connection with the maintenance and operation of the property as the court finds necessary to secure the greatest income from such property, and shall from such rents, issues, and income order the payment of premiums for fire, windstorm, and public liability insurance. If the real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court shall order such owner to pay to the receiver or the receiver's agent in equal monthly installments, in advance, the annual rental value of such real property, as found by the court, until the amount for the satisfaction of which such appointment was made, together with costs and expenses of the receivership have been paid in full. If any such installment of rent is not paid when due, such order shall have the effect of a writ authorizing the receiver or the receiver's agent summarily to evict such owner from such real property and to exclude such owner from the use and occupation thereof until such order is complied with. Whenever the amount for the satisfaction of which such appointment has been made, has been fully satisfied out of the rents, issues, and income collected by the receiver or the receiver's agent from such property, and the discharge of the receiver or the receiver's agent has been decreed by the court, the proceedings shall be dismissed, and the owner or any person interested in the real property may upon presentation of a certified copy of the final decree of the court to the treasurer receive receipted tax bills for the payment of the taxes so satisfied.

Sec. 323.65. As used in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code:

(A) "Abandoned land" means delinquent lands or delinquent vacant

lands, including any improvements on the lands, that are unoccupied and that first appeared on the ~~abandoned-land~~ list compiled under division (C) of section 323.67 of the Revised Code, or the delinquent tax list or delinquent vacant land tax list compiled under section 5721.03 of the Revised Code, at whichever of the following times is applicable:

(1) In the case of lands other than agricultural lands, at any time after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code;

(2) In the case of agricultural lands, at any time after two years after the county auditor makes the certification of the delinquent land list under section 5721.011 of the Revised Code.

(B) "Agricultural land" means lands on the agricultural land tax list maintained under section 5713.33 of the Revised Code.

(C) "Clerk of court" means the clerk of the court of common pleas of the county in which specified abandoned land is located.

(D) "Delinquent lands" has the same meaning as in section 5721.01 of the Revised Code.

(E) "Delinquent vacant lands" means all lands that are delinquent lands and that are unimproved by any structure.

(F) "Impositions" means delinquent taxes, assessments, penalties, interest, costs, reasonable attorney's fees of a certificate holder, applicable and permissible costs of the prosecuting attorney of a county, and other permissible charges against abandoned land.

(G)(1) "Unoccupied," with respect to a parcel of abandoned land, means any of the following:

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

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

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

(d) In the case of delinquent vacant land, there is no permanent structure or improvement affixed on the land.

(2) For purposes of division (G)(1) of this section, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county

board of revision that abandoned land is unoccupied if, at the time the county auditor makes the certification under section 5721.011 of the Revised Code, the abandoned land is not agricultural land, and two or more of the following apply:

(a) At the time of the inspection of the abandoned land by ~~the~~ a county, municipal corporation, or township in which the abandoned land is located, no person, trade, or business inhabits, or is visibly present from an exterior inspection of, the abandoned land.

(b) No utility connections, including, but not limited to, water, sewer, natural gas, or electric connections, service the abandoned land, ~~and~~ or no such utility connections are actively being billed by any utility provider regarding the abandoned land.

(c) The abandoned land is boarded up or otherwise sealed because, immediately prior to being boarded up or sealed, it was deemed by a political subdivision pursuant to its municipal, county, state, or federal authority to be open, vacant, or vandalized.

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

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

(2) As of the time the county auditor makes the certification under section 5721.011 of the Revised Code, the organization has received from the county, municipal corporation, or township in which abandoned land is located official authority or agreement by a duly authorized officer of that county, municipal corporation, or township to accept the owner's fee simple interest in the abandoned land and to the abandoned land being foreclosed, and that official authority or agreement had been ~~filed with~~ delivered to the county treasurer or county board of revision in a form that will reasonably confirm the county's, municipal corporation's, or township's assent to transfer the land to that community development organization under section 323.74 of the Revised Code. No such official authority or agreement by a duly authorized officer of a county, municipal corporation, or township must be received if a county land reutilization corporation is authorized to receive tax-foreclosed property under its articles of incorporation, regulations, or Chapter 1724. of the Revised Code.

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

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

(K) "Alternative redemption period," in any action to foreclose the state's lien for unpaid delinquent taxes, assessments, charges, penalties, interest, and costs on a parcel of real property pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, means forty-five days after an adjudication of foreclosure of the parcel is journalized by a court or county board of revision having jurisdiction over the foreclosure proceedings. Upon the expiration of the alternative redemption period, the right and equity of redemption of any owner or party shall terminate without further order of the court or board of revision. As used in any section of the Revised Code and for any proceeding under this chapter or section 5721.18 of the Revised Code, for purposes of determining the alternative redemption period, the period commences on the day immediately following the adjudication of foreclosure and ends on and includes the forty-fifth day thereafter.

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

Sec. 323.66. (A) In lieu of utilizing the judicial foreclosure proceedings and other procedures and remedies available under sections 323.25 to 323.28 or under Chapter 5721., 5722., or 5723. of the Revised Code, a county board of revision created under section 5715.01 of the Revised Code, upon the board's initiative, expressed by resolution, may foreclose the state's lien for real estate taxes upon abandoned land in the county and, upon the complaint of a certificate holder or county land reutilization corporation, foreclose the lien of the state or the certificate holder held under sections 5721.30 to 5721.43 of the Revised Code. The board shall dispose or disposition of the abandoned land by public auction or by other conveyance in the manner prescribed by sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(B)(1) A county board of revision may adopt rules as are necessary to administer cases subject to its jurisdiction under Chapter 5715. or adjudicated under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, as long as the rules are consistent with rules adopted by the tax commissioner under Chapter 5715. of the Revised Code. Rules adopted by a board shall be limited to rules relating to hearing procedure, the scheduling and location of proceedings, case management, and practice forms.

(2) A county board of revision, upon any adjudication of foreclosure

under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, may prepare final orders of sale and deeds. For such purposes, the board may create its own order of sale and deed forms. The sheriff or clerk of court shall execute and deliver any forms prepared under this division in the manner prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(C) In addition to all other duties and functions provided by law, under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code the clerk of court, in the same manner as in civil actions, shall provide summons and notice of hearings, maintain an official case file, docket all proceedings, and tax as costs all necessary actions in connection therewith in furtherance of the foreclosure of abandoned land under those sections. The county board of revision shall file with the clerk of court all ~~resolutions~~ orders and adjudications of the board, and the clerk shall docket, as needed, and journalize all ~~resolutions~~ orders and adjudications so filed by the board. The clerk may utilize the court's existing journal or maintain a separate journal for purposes of sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~The resolutions~~ Other than notices of hearings, the orders and adjudications of the board shall not become effective until journalized by the clerk. Staff of the board of revision may schedule and execute, and file with the clerk of courts, notices of hearings.

(D) For the purpose of efficiently and promptly implementing sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the prosecuting attorney of the county, the county treasurer, the clerk of court of the county, the county auditor, and the sheriff of the county may promulgate rules, not inconsistent with sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, regarding practice forms, forms of notice for hearings and notice to parties, forms of orders and adjudications, fees, publication, and other procedures customarily within their official purview and respective duties.

Sec. 323.67. (A) The county treasurer, county auditor, a county land reutilization corporation, or a certificate holder, from the list compiled under division (C) of this section or the delinquent tax list or delinquent vacant land tax list compiled under section 5721.03 of the Revised Code, may identify and compile a list of the parcels in the county that the treasurer, auditor, corporation, or certificate holder determines to be abandoned lands suitable for disposition under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. ~~Those parcels may be identified in an affidavit directed to the county treasurer and executed by a duly authorized officer of the municipal corporation or township in which the parcel is located~~ The list may contain one or more parcels and may be transmitted to the board of revision in such a form and manner that allows the board to reasonably discern that the

parcels constitute abandoned lands.

~~(B)(1) If a county treasurer compiles a list of parcels compiled under division (A) of this section that the treasurer determines to be abandoned lands suitable for disposition under sections 323.65 to 323.78 of the Revised Code, the county treasurer may declare by resolution that or prosecuting attorney, for purposes of collecting the delinquent taxes, interest, penalties, and charges levied on the abandoned lands on the list are uncollected, that the restoration of the abandoned lands those parcels and expeditiously restoring them to the tax list is of sufficient public interest to justify the expeditious foreclosure of the state's lien for the delinquent taxes, and that the abandoned lands, for those reasons, shall be offered for sale by public auction or otherwise conveyed pursuant to, may proceed to foreclose the lien for those impositions in the manner prescribed by sections 323.65 to 323.78 323.79 of the Revised Code. The treasurer shall certify a copy of the resolution to the prosecuting attorney of the county served by the treasurer.~~

(2) If a certificate holder or county land reutilization corporation compiles a list of parcels under division (A) of this section that the certificate holder determines to be abandoned lands suitable for disposition under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the certificate holder or corporation may proceed under sections 323.68 and 323.69 of the Revised Code.

(C) For purposes of sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the county auditor or county treasurer may compile or certify ~~an abandoned land~~ a list of abandoned lands in any manner and at such times as will give effect to the expedited foreclosure of abandoned land.

Sec. 323.68. (A)(1) ~~If a county treasurer adopts a resolution under division (B) of section 323.67 of the Revised Code and certifies a copy of the resolution to the prosecuting attorney~~ For each parcel subject to foreclosure under sections 323.65 to 323.79 of the Revised Code, the prosecuting attorney shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons having a legal or equitable ownership interest or other security interest of record in such abandoned land appearing on the list compiled under division (A) of that section.

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

interest of record in the abandoned land appearing on the list.

(B) Notwithstanding section 5301.252 of the Revised Code, an affidavit of a type described in that section shall not be considered a lien or encumbrance on the abandoned land, and the recording of an affidavit of a type described in that section shall not serve in any way to impede the bona fide purchaser status of the purchaser of any abandoned land sold at public auction under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code or of any other recipient of abandoned land transferred under those sections. However, any affiant who records an affidavit pursuant to section 5301.252 of the Revised Code shall be given notice and summons under sections 323.69 to ~~323.78~~ 323.79 of the Revised Code in the same manner as any lienholder.

Sec. 323.69. (A) Upon the completion of the title search required by section 323.68 of the Revised Code, the prosecuting attorney, representing the county treasurer, the county land reutilization corporation, or the certificate holder may file with the clerk of court a complaint for the foreclosure of each parcel of abandoned land appearing on the abandoned land list compiled under division (A) of section 323.67 of the Revised Code, and for the equity of redemption on each parcel. The complaint shall name all parties having any interest of record in the abandoned land that was discovered in the title search.

(B)(1) In accordance with Civil Rule 4, the clerk of court promptly shall serve notice of the summons and the complaint filed under division (A) of this section to the last known address of the record owner of the abandoned land and to the last known address of each lienholder or other person having a legal or equitable ownership interest or security interest of record identified by the title search. The notice shall inform the addressee that delinquent taxes stand charged against the abandoned land; that the land will be sold at public auction or otherwise disposed of if not redeemed by the owner or other addressee; that the sale or transfer will occur at a date, time, and place, and in the manner prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code; that the owner or other addressee may redeem the land by paying the total of the impositions against the land ~~within thirty days after the date on which service of process is perfected in accordance with Civil Rule 4, or may file within thirty days after that date a petition with the county board of revision requesting a hearing on the foreclosure at any time before confirmation of sale or transfer of the parcel as prescribed in sections 323.65 to 323.79 of the Revised Code or before the expiration of the alternative redemption period, as may be applicable to the proceeding~~; that the case is being prosecuted by the prosecuting attorney of the county in the

name of the county treasurer for the county in which the abandoned land is located or by a certificate holder, whichever is applicable; of the name, address, and telephone number of the county board of revision before which the action is pending; of the board case number for the action, which shall be maintained in the official file and docket of the clerk of court; and that all subsequent pleadings, petitions, and papers associated with the case and filed by any interested party must be filed with the clerk of court and will become part of the case file for the board of revision.

(2) The notice required by division (B)(1) of this section also shall inform the addressee that ~~the addressee~~ any owner of record may, at any time on or before the twentieth day after service of process is perfected, file a ~~petition~~ pleading with the ~~county board of revision~~ clerk of court requesting that the board dismiss the complaint and order that the abandoned land identified in the notice be removed from the abandoned land list ~~compiled under division (A) of section 323.67 of the Revised Code~~. The notice shall further inform the addressee that, upon filing such a ~~petition~~ pleading to remove the abandoned land from that list, the abandoned land will be removed from the list and cannot thereafter be disposed of under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, until the record owner of the abandoned land who is provided notice under division (B)(1) of this section sells or otherwise conveys the owner's ownership interest, and that any future attempts to collect delinquent taxes, interest, penalties, and charges owed with respect to that land and appearing on the delinquent tax list or delinquent vacant land tax list, whichever the case may be, will be conducted in accordance with the judicial foreclosure proceedings and other remedies and procedures prescribed under sections 323.25 to 323.28 or under Chapters 5721., 5722., and 5723. of the Revised Code until the record owner sells or otherwise conveys the owner's ownership interest.

(C) Subsequent pleadings, ~~petitions~~ motions, or papers associated with the case and filed with the clerk of court shall be served upon all parties of record in accordance with Civil Rules 4 and 5, except that service by publication in any case requiring such service shall require that any such publication shall be advertised in the manner, and for the time periods and frequency, prescribed in section 5721.18 of the Revised Code. A party that fails to appear after being served with notice of a final or interim hearing, by publication or otherwise, shall be deemed to be in default, and no further service as to any subsequent proceedings is required on such a party. Any inadvertent noncompliance with those rules does not serve to defeat or terminate the case, or subject the case to dismissal, as long as actual notice or service of filed papers is shown by a preponderance of the evidence or is

acknowledged by the party charged with notice or service, including by having made an appearance or filing in relation to the case. The county board of revision may conduct evidentiary hearings on the sufficiency of process, service of process, or sufficiency of service of papers in any proceeding arising from a complaint filed under this section. Other than the notice and service provisions contained in Civil Rules 4 and 5, the Rules of Civil Procedure shall not be applicable to the proceedings of the board. The board of revision may utilize procedures contained in the Rules of Civil Procedure to the extent that such use facilitates the needs of the proceedings, such as vacating orders, correcting clerical mistakes, and providing notice to parties. To the extent not otherwise provided in sections 323.65 to 323.79 of the Revised Code, the board may apply the procedures prescribed by sections 323.25 to 323.28 or Chapters 5721., 5722., and 5723. of the Revised Code. Board practice shall be in accordance with the practice and rules, if any, of the board that are promulgated by the board under section 323.66 of the Revised Code and are not inconsistent with sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(D) At any time after a foreclosure action is filed under this section, the county board of revision may, upon its own motion, dismiss the case without prejudice if it determines that, given the complexity of the case or other circumstances, a court would be a more appropriate forum for the action.

Sec. 323.70. (A) Subject to this section and to sections 323.71 and 323.72 of the Revised Code, a county board of revision shall conduct a final hearing on the merits of a complaint filed under section 323.69 of the Revised Code, including the validity or amount of any impositions alleged in the complaint, not sooner than thirty days ~~nor later than one hundred eighty days~~ after the service of notice of summons and complaint has been perfected ~~in accordance with Civil Rule 4.~~ If, after a hearing, the board finds that the validity or amount of all or a portion of the impositions is not supported by a preponderance of the evidence, the board may order the county auditor to remove from the tax list and duplicate amounts the board finds invalid or not supported by a preponderance of the evidence. The auditor shall remove all such amounts from the tax list and duplicate as ordered by the board of revision, including any impositions asserted under sections 715.26 and 715.261 of the Revised Code.

(B) If, on or before the twentieth day after service of process is perfected under division (B) of section 323.69 of the Revised Code, ~~the a~~ record owner; or ~~a lienholder or other person having a legal or equitable ownership interest or security interest of record in abandoned land,~~ the

United States government files with the clerk of court a petition with motion requesting that the county board of revision requesting that the board order that the complaint to be dismissed and that the abandoned land be removed from the abandoned land list compiled under division (A) of section 323.67 of the Revised Code, the board shall, without conducting a hearing on the matter, immediately promptly dismiss the complaint for foreclosure of that land and order that the land to be removed from the list. Thereafter, until the record owner sells or otherwise conveys the owner's ownership interest, any attempts to collect delinquent taxes, interest, penalties, and charges owed with respect to that land and appearing on the delinquent tax list or delinquent vacant land tax list, whichever the case may be, shall be conducted in accordance with the judicial foreclosure proceedings and other remedies and procedures prescribed under sections 323.25 to 323.28 or under Chapters 5721., 5722., and 5723. of the Revised Code.

Sec. 323.71. (A)(1) If the county board of revision, upon its own motion or pursuant to a hearing under division (A)(2) of this section, determines that the impositions against a parcel of abandoned land that is the subject of a complaint filed under section 323.69 of the Revised Code exceed the fair market value of that parcel as currently shown by the latest valuation by the auditor of the county in which the land is located, then the prosecuting attorney or the certificate holder, whichever is applicable, may notify the county board of revision in writing by filing a notice with the clerk of court that, in the prosecuting attorney's or certificate holder's opinion, based on the auditor's then current valuation of the parcel of abandoned land, the impositions against that parcel exceed the fair market value of that parcel. The prosecuting attorney or certificate holder shall file this notice not later than fourteen days before the final hearing is conducted pursuant to section 323.70 of the Revised Code. After the clerk's receipt of the notice, the board shall schedule a hearing on the question of the valuation of the abandoned land, as prescribed in this section. The board shall give notice of the hearing in accordance with section 323.69 of the Revised Code. In addition to determining the valuation of the abandoned land at the hearing, the board also may adjudicate the ultimate disposition of the case pursuant to section 323.72 of the Revised Code, if the notice of the hearing specifies that the hearing may adjudicate that ultimate disposition board may proceed to hear and adjudicate the case as provided under sections 323.70 and 323.72 of the Revised Code. Upon entry of an order of foreclosure, the parcel may be disposed of as prescribed by division (G) of section 323.73 of the Revised Code.

If the board of revision, upon its own motion or pursuant to a hearing

under division (A)(2) of this section, determines that the impositions against a parcel do not exceed the fair market value of the parcel as shown by the county auditor's then-current valuation of the parcel, the parcel shall not be disposed of as prescribed by division (G) of section 323.73 of the Revised Code, but may be disposed of as otherwise provided in section 323.73, 323.74, 323.75, 323.77, or 323.78 of the Revised Code.

~~(2) A By a motion filed not later than seven days before a final hearing on a complaint is held under section 323.70 of the Revised Code, an owner or lienholder may file with the county board of revision a good faith appraisal of the parcel of abandoned land from a licensed professional appraiser and request a hearing under division (A)(1) of this section. If the lienholder shows by a preponderance of the evidence that to determine whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of that parcel as determined shown by the auditor's then-current valuation of that parcel, then the board may dismiss the complaint and may remove that abandoned land from the list compiled under division (A) of section 323.67 of the Revised Code.~~

~~(3) The county. If the motion is timely filed, the board of revision shall conduct a valuation hearing as provided in this section and shall make a factual finding as to whether the impositions against the parcel of abandoned land exceed or do not exceed the fair market value of that parcel as determined shown by the auditor's then-current valuation of that parcel. An owner or lienholder must show by a preponderance of the evidence that the impositions against the parcel do not exceed the auditor's then-current valuation of the parcel in order to preclude the application of division (G) of section 323.73 of the Revised Code. If the board finds that the impositions do not exceed the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, then the board shall determine whether the restoration of the abandoned land to the tax duplicate remains of sufficient public interest to justify adjudicating the case under sections 323.65 to 323.78 of the Revised Code. In making its determination under this division, the board may consider any of the following:~~

- ~~(a) The period of time in which the parcel has been tax delinquent;~~
- ~~(b) The likelihood of payment of the tax delinquency;~~
- ~~(c) The interest in the parcel by, or the input of, any affected municipal corporation, county, township, or community development organization;~~
- ~~(d) The existence of any land reutilization program authorized under Chapter 5722. of the Revised Code;~~
- ~~(e) Any other factors or testimony that the board determines will more expeditiously cause the abandoned land to be restored to the tax duplicate.~~

~~(4) If the county board of revision determines at a hearing held under division (A) of this section that the impositions against the parcel do not exceed the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, the board may, but is not required to, order that the complaint be dismissed and that the parcel be removed from the list compiled under division (A) of section 323.67 of the Revised Code, provided that, if the lienholder requests a hearing under division (A)(2) of this section and either does not appear at the hearing or does not supply the board with a good faith appraisal within the time and in the manner prescribed in this section, the complaint shall not be dismissed and the parcel shall not be removed from the list.~~

~~(5) If the county board of revision determines at the hearing held under division (A) of this section that the impositions against the parcel exceed the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, or that the restoration of the abandoned land to the tax duplicate remains of sufficient public interest to justify adjudicating the case under sections 323.65 to 323.78 of the Revised Code, the board shall not dismiss the complaint nor order that the parcel be removed from the list compiled under division (A) of section 323.67 of the Revised Code and may proceed to hear and adjudicate the case pursuant to section 323.72 of the Revised Code.~~

(B) Any parcel of abandoned land for which the complaint is not dismissed and that is not removed from the abandoned land list compiled under division (A) of section 323.67 of the Revised Code in accordance with division (A)(2) ~~or (4)~~ of this section; or pursuant to a dismissal petition filed under division (B) of section 323.70 of the Revised Code shall be disposed of as prescribed in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(C) Notwithstanding sections 323.65 to ~~323.78~~ 323.79 of the Revised Code to the contrary, for purposes of determining in any proceeding under those sections whether the total of the impositions against the abandoned land exceed the fair market value of the abandoned land, it is prima-facie evidence and a rebuttable presumption that may be rebutted to the county board of revision that the auditor's then-current valuation of that abandoned land is the fair market value of the land, regardless of whether an independent appraisal has been performed.

Sec. 323.72. (A) ~~Within thirty days after service of process has been perfected pursuant to (1) At any time after a complaint is filed under section 323.69 of the Revised Code, in the answer to a complaint filed under that section:~~

~~(1) The and before a decree of foreclosure is entered, the record owner~~

or another person having a legal or equitable ownership interest in the abandoned land may plead only that the impositions shown by the notice to be due and outstanding have been paid in full or are invalid or inapplicable in whole or in part, and may raise issues pertaining to service of process and the parcel's status as abandoned land.

(2) ~~A~~ At any time before confirmation of sale or transfer of abandoned land or before the expiration of the alternative redemption period, a lienholder or another person having a security interest of record in the abandoned land may plead that the impositions shown by the notice to be due and outstanding have been paid in full or, subject to division (C) of this section, that in order to preserve the lienholder's or other person's security interest of record in the land, the complaint should be dismissed and the abandoned land should be removed from the abandoned land list compiled under division (A) of section 323.67 of the Revised Code and not disposed of as provided in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(B) If the record owner or another person having a legal or equitable ownership interest in a parcel of abandoned land ~~timely files an answer a~~ pleading with the county board of revision under division (A)(1) of this section, or if a lienholder or another person having a security interest of record in the abandoned land ~~timely files an answer a~~ pleading with the board under division (A)(2) of this section that asserts that the impositions have been paid in full, the board shall schedule a hearing for a date not sooner than thirty days, and not later than ninety days, after the board receives the ~~answer pleading~~. Upon scheduling the hearing, the board shall notify the person that filed the ~~answer pleading~~ and all interested parties, other than parties in default, of the date, time, and place of the hearing, and shall conduct the hearing. The only questions to be considered at the hearing are the amount and validity of all or a portion of the impositions, whether those impositions have in fact been paid in full, and, under division (A)(1) of this section, whether valid issues pertaining to service of process and the parcel's status as abandoned land have been raised. If the record owner, lienholder, or other person shows by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall dismiss the complaint and remove the parcel of abandoned land from the abandoned land list compiled under division (A) of section 323.67 of the Revised Code, and that land shall not be offered for sale or otherwise conveyed under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. If the record owner, lienholder, or other person fails to appear, or appears and fails to show by a preponderance of the evidence that all impositions against the parcel have been paid, the board shall proceed in the manner prescribed in section

323.73 of the Revised Code. A hearing under this division may be consolidated with any final hearing on the matter under section 323.70 of the Revised Code.

If the board determines that the impositions have been paid, then the board, on its own motion, may dismiss the case without a hearing.

(C) If a lienholder or another person having a security interest of record in the abandoned land, other than the owner, timely files ~~an answer a~~ pleading under division (A)(2) of this section ~~and requests requesting~~ that the complaint be dismissed and the parcel of land be removed from the ~~abandoned land list compiled under division (A) of section 323.67 of the Revised Code~~ and not disposed of as provided in sections 323.65 to ~~323.78~~ 323.79 of the Revised Code in order to preserve the lienholder's or other person's security interest, the county board of revision may approve the request if the board finds that the sale or other conveyance of the parcel of land under those sections would unreasonably jeopardize the lienholder's or other person's ability to enforce the security interest or to otherwise preserve the lienholder's or other person's security interest. The board may ~~approve the request, by board order, without conducting~~ conduct a hearing, ~~but shall not disapprove the request unless and until a hearing is held on the request and the board makes~~ make a ruling based on the available and submitted evidence of the parties. If the board approves the request without a hearing, the board shall file the decision with the clerk of court, and the clerk shall send a notice of the decision to the lienholder or other person by ordinary mail. In order for a lienholder or other person having a security interest to show for purposes of this division that the parcel of abandoned land should be removed from the list in order "to preserve the lienholder's or other person's security interest," the lienholder or other person must make a minimum showing by a preponderance of the evidence pursuant to section 323.71 of the Revised Code that the impositions against the parcel of abandoned land do not exceed the fair market value of the abandoned land as determined by the auditor's then-current valuation of that parcel, which valuation is presumed, subject to rebuttal, to be the fair market value of the land.

(D) If ~~an answer a~~ pleading as described in division (B) or (C) of this section is filed and the county board of revision approves a request made under those divisions, regardless of whether a hearing is conducted under division (C) of this section, the board shall ~~send notice of its approval to the prosecuting attorney or the certificate holder that filed the complaint for foreclosure, and shall~~ dismiss the complaint ~~and remove the abandoned land from the list compiled under division (A) of section 323.67 of the Revised~~

~~Code. Thereafter, the land shall not be disposed of by sale or otherwise conveyed pursuant to sections 323.65 to 323.78 of the Revised Code unless the record owner, lienholder, or other person who filed the answer first consents to proceedings under those sections by filing written notice with the board. If a record owner, lienholder, or other person so consents, the proceedings may recommence as provided in sections 323.65 to 323.78 of the Revised Code with the reentry of the land on the list and the conducting of a new title search.~~

If the county board of revision does not, ~~under division (A)(2) or (4) of section 323.71 of the Revised Code~~, dismiss the complaint and remove the abandoned land from the list compiled under division (A) of section 323.67 of the Revised Code or does not approve a request as described in division (B) or (C) of this section after conducting a hearing, the board shall proceed with the final hearing prescribed in section 323.70 of the Revised Code and file its decision on the complaint for foreclosure with the clerk of court. The clerk shall send written notice of the decision to the parties by ordinary mail or by certified mail, return receipt requested. If the board renders a decision ordering the foreclosure and forfeiture of the parcel of abandoned land, the parcel shall be disposed of under section 323.73 of the Revised Code.

Sec. 323.73. (A) Except as provided in division (G) of this section or section 323.78 of the Revised Code, a parcel of abandoned land that is to be disposed of under this section shall be disposed of at a public auction scheduled and conducted as described in this section. At least twenty-one days prior to the date of the public auction, the clerk of court or sheriff of the county shall advertise the public auction in a newspaper of general circulation in the county in which the land is located. The advertisement shall include the ~~street address, if available, of the abandoned land to be sold at the public auction,~~ the date, time, and place of the auction, the permanent parcel number of the land if a permanent parcel number system is in effect in the county as provided in section 319.28 of the Revised Code or, if a permanent parcel number system is not in effect, any other means of identifying the parcel, and a notice stating that the abandoned land is to be sold subject to the terms of sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(B) The sheriff of the county or a designee of the sheriff shall conduct the public auction at which the abandoned land will be offered for sale. To qualify as a bidder, a person shall file with the sheriff on a form provided by the sheriff a written acknowledgment that the abandoned land being offered for sale is to be conveyed in fee simple to the successful bidder. At the auction, the sheriff of the county or a designee of the sheriff shall begin the

bidding at an amount equal to the total of the impositions against the abandoned land, plus the costs apportioned to the land under section 323.75 of the Revised Code. The abandoned land shall be sold to the highest bidder. The county sheriff or designee may reject any and all bids not meeting the minimum bid requirements specified in this division.

(C) Except as otherwise permitted under section 323.74 of the Revised Code, the successful bidder at a public auction conducted under this section shall pay the sheriff of the county or a designee of the sheriff a deposit of at least ten per cent of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the purchase price ~~to the county treasurer~~ within thirty days after the day on which the auction was held. Notwithstanding section 321.261 of the Revised Code, with respect to ~~abandoned land foreclosed~~ any proceedings initiated pursuant to sections 323.65 to 323.78 323.79 of the Revised Code, from the total proceeds arising from the sale, transfer, or redemption of that abandoned land, the greater of twenty per cent of such proceeds, or the amount necessary under division (B) of section 323.75 of the Revised Code to reimburse the delinquent tax and assessment collection fund for the costs paid from the fund with respect to the abandoned land sold at the public auction, shall be deposited to the credit of that the delinquent tax and assessment collection fund to reimburse the fund for costs paid from the fund for the transfer, redemption, or sale of abandoned land at public auction. Not more than one-half of the twenty per cent may be used by the treasurer for community development, nuisance abatement, foreclosure prevention, demolition, and related services or distributed by the treasurer to a land reutilization corporation. The balance of the proceeds, if any, shall be distributed to the appropriate political subdivisions and other taxing units in proportion to their respective claims for taxes, assessments, interest, and penalties on the land. Upon the sale of foreclosed lands, the clerk of court shall hold any surplus proceeds in excess of the impositions until the clerk receives an order of priority and amount of distribution of the surplus that are adjudicated by a court of competent jurisdiction or receives a certified copy of an agreement between the parties entitled to a share of the surplus providing for the priority and distribution of the surplus. Any party to the action claiming a right to distribution of surplus shall have a separate cause of action in the county or municipal court of the jurisdiction in which the land reposes, provided the board confirms the transfer or regularity of the sale. Any dispute over the distribution of the surplus shall not affect or revive the equity of redemption after the board confirms the transfer or sale.

(D) Upon the sale or transfer of abandoned land pursuant to this section,

the owner's fee simple interest in the land shall be conveyed to the purchaser. A conveyance under this division is free and clear of any liens and encumbrances of the parties named in the complaint for foreclosure attaching before the sale or transfer, and free and clear of any liens for taxes, except for federal tax liens and covenants and easements of record attaching before the sale.

(E) The county board of revision shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of taxes levied by or pursuant to Chapter 307., 322., 324., 5737., 5739., 5741., or 5743. of the Revised Code or any real property taxing provision of the Revised Code. The board also shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of property taxes on any parcel in the county, or to a member of any of the following classes of parties connected to that person:

- (1) A member of that person's immediate family;
- (2) Any other person with a power of attorney appointed by that person;
- (3) A sole proprietorship owned by that person or a member of that person's immediate family;
- (4) A partnership, trust, business trust, corporation, association, or other entity in which that person or a member of that person's immediate family owns or controls directly or indirectly any beneficial or legal interest.

(F) If the purchase of abandoned land sold pursuant to this section or section 323.74 of the Revised Code is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under division (A) of section 323.75 of the Revised Code, then, upon the sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

(G) If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or county land reutilization corporation that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable, as provided in section 323.74 of the Revised Code, except that no deed shall be transferred to a county land reutilization corporation after

two years following the filing of its articles of incorporation by the secretary of state. Upon a transfer under this division, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

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

(B) The abandoned land offered for sale at a public auction as described in section 323.73 of the Revised Code, but not sold at the auction, may be offered, ~~at the discretion of the county board of revision, at a subsequent public auction occurring within sixty days after the public auction at which it first was offered~~ for sale in any usual and customary manner by the sheriff as otherwise provided by law. The subsequent public auction ~~shall~~ may be held in the same manner as the public auction was held under section 323.73 of the Revised Code, but the minimum bid at an auction held under this division shall be the lesser of fifty per cent of fair market value of the abandoned land as currently shown by the county auditor's latest valuation, or the sum of the impositions against the abandoned land plus the costs apportioned to the land under section 323.75 of the Revised Code. Notice of any subsequent sale pursuant to this section may be given in the original notice of sale listing the time, date, and place of the subsequent sale.

(C) Upon certification from the sheriff that abandoned land was offered for sale at a public auction as described in section 323.73 of the Revised Code but was not purchased, a community development organization or any school district, municipal corporation, county, or township in which the land is located may ~~file a petition with the county board of revision for transfer of the~~ request that title to the land be transferred to the community development organization, school district, municipal corporation, county, or township at the time described in this division. The ~~board must receive the petition~~ request shall be delivered to the board of revision at any time from the date the complaint for foreclosure is filed under section 323.69 of the Revised Code, but not later than sixty days after the date on which the land was first offered for sale. A county land reutilization corporation may not submit such a request, and the board of revision shall not accept such a request submitted, after two years following the filing of the corporation's articles of incorporation by the secretary of state. The ~~petition~~ request shall include a representation that the ~~petitioner will commence~~ organization,

district, or political subdivision, not later than thirty days after receiving legal title to the abandoned land, will begin basic exterior improvements that will protect the land from further unreasonable deterioration. The improvements shall include, but are not limited to, the removal of trash and refuse from the exterior of the premises and the securing of open, vacant, or vandalized areas on the exterior of the premises. The representation shall be deemed to have been given if the notice is supplied by an electing subdivision as defined in section 5722.01 of the Revised Code.

(D) The county board of revision, ~~by resolution, may certify to the sheriff that it has entered an~~ upon any adjudication of foreclosure and forfeiture against the abandoned land ~~and, may~~ order the sheriff to dispose of the abandoned land as prescribed in ~~this division~~ sections 323.65 to 323.79 of the Revised Code, except that no interest in such abandoned lands shall be transferred to a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state. The order by the board shall include instructions to the sheriff to transfer the land to the specified community development organization, school district, municipal corporation, county, or township after payment of the costs of disposing of the abandoned land pursuant to section 323.75 of the Revised Code or, if any negotiated price has been agreed to between the county treasurer and the community development organization, school district, municipal corporation, county, or township, after payment of that negotiated price as certified by the board to the sheriff.

(E) Upon receipt of ~~a certification and~~ payment under this section, the sheriff shall convey by sheriff's deed the ~~owner's~~ fee simple interest in, and to, the abandoned land. If the abandoned land is transferred pursuant to division (D) of this section and the county treasurer reasonably determines that the transfer will result in the property being occupied, the county treasurer may waive, but is not required to waive, some or all of the impositions against the abandoned land or costs apportioned to the land under section 323.75 of the Revised Code ~~if the county treasurer determines, in the treasurer's reasonable discretion, that the transfer of the abandoned property will result in the property being occupied.~~

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

(G) Any parcel that has been advertised and offered for sale pursuant to foreclosure proceedings and has not sold for want of bidders or been

otherwise transferred under sections 323.65 to 323.79 of the Revised Code shall be forfeited or otherwise disposed of in the same manner as lands under section 323.25 or 5721.18 or Chapter 5723. of the Revised Code.

Sec. 323.75. (A) The county treasurer ~~or county prosecuting attorney~~ shall apportion the costs of the proceedings with respect to abandoned lands offered for sale at a public auction held pursuant to section 323.73 or 323.74 of the Revised Code among those lands ~~either~~ according to actual identified costs, equally, or in proportion to the fair market values of the lands. The costs of the proceedings include the costs of conducting the title search, notifying record owners or other persons required to be notified of the pending sale, advertising the sale, and any other costs incurred by the county board of revision, county treasurer, county auditor, clerk of court, prosecuting attorney, or county sheriff in performing their duties under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code.

(B) All costs assessed in connection with proceedings under sections 323.65 to ~~323.78~~ 323.79 of the Revised Code may be paid ~~as~~ after they are incurred, as follows:

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

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

(a) ~~From~~ At the discretion of the county treasurer, in whole or in part from the delinquent tax and assessment collection fund created under section 321.261 of the Revised Code, in which case the amount shall be a prior charge to the fund before its equal allocation between the county treasurer and prosecuting attorney;

(b) ~~In the reasonable discretion of the county treasurer, from~~ From the community development organization, school district, municipal corporation, county, or township, whichever is applicable, ~~by mutual agreement between the organization, municipal corporation, county, or township and the treasurer.~~

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

(C) If a parcel of abandoned land is sold or otherwise transferred pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code, the officer who conducted the sale or made the transfer, the prosecuting attorney, or the county treasurer may collect a recording fee from the purchaser or transferee of the parcel at the time of the sale or transfer and

shall prepare the deed conveying title to the parcel or execute the deed prepared by the board for that purpose. That officer or the prosecuting attorney or treasurer is authorized to record on behalf of that purchaser or transferee the deed conveying title to the parcel, notwithstanding that the deed may not actually have been delivered to the purchaser or transferee prior to the recording of the deed. Receiving title to a parcel under sections 323.65 to 323.79 of the Revised Code constitutes the transferee's consent to an officer, prosecuting attorney, or county treasurer to file the deed to the parcel for recording. Nothing in this division shall be construed to require an officer, prosecuting attorney, or treasurer to file a deed or to relieve a transferee's obligation to file a deed. Upon confirmation of that sale or transfer, the deed shall be deemed delivered to the purchaser or transferee of the parcel.

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 organization, school district, municipal corporation, county, or township ~~pursuant to division (D) of~~ under section 323.74 of the Revised Code, any common law or statutory right of redemption shall forever terminate upon the occurrence of whichever of the following is applicable:

(A) In the case of a sale of the land at public auction, upon the order of confirmation of the sale by ~~resolution of~~ the county board of revision and the filing of ~~a copy of the resolution~~ such order with the clerk of court, who shall enter it upon the journal of the court or a separate journal;

(B) In the case of a transfer of the land to a community development organization, school district, municipal corporation, county, or township ~~pursuant to division (D) of~~ under section 323.74 of the Revised Code, upon the filing with the clerk of court ~~of a copy of the resolution of an order to transfer the parcel based on the adjudication of foreclosure by the county board of revision certifying the entry of an adjudication of foreclosure and forfeiture of the land and of the order to~~ ordering the sheriff to transfer the land in fee simple to the community development organization, school district, municipal corporation, county, or township pursuant to such adjudication, which the clerk shall enter upon the journal of the court or a separate journal;

(C)(1) In the case of a transfer of the land to a certificate holder or county land reutilization corporation pursuant to division (G) of section 323.73 of the Revised Code, upon the filing with the clerk of court ~~of a copy of~~ the county board of revision's order to the sheriff to execute a deed to the certificate holder or corporation based on the adjudication of foreclosure,

which the clerk shall enter upon the journal of the court or a separate journal:

(2) In the case of an adjudication of foreclosure in which a court or board of revision has included in its adjudication decree that the alternative redemption period authorized in section 323.78 of the Revised Code applies, then upon the expiration of such alternative redemption period.

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

(B) At any time from the date the complaint for foreclosure is filed under section 323.69 of the Revised Code, but not later than sixty days after the date on which the land was first offered for sale, an electing subdivision or a county land reutilization corporation may give the county treasurer, prosecuting attorney, or board of revision notice in writing that it seeks to acquire any parcel of abandoned land, identified by parcel number, from the abandoned land list compiled by the county treasurer pursuant to division (A) of section 323.67 of the Revised Code. If any such parcel of abandoned land identified under this section is offered for sale pursuant to section 323.73 of the Revised Code, but is not sold for want of a minimum bid, the electing subdivision or a county land reutilization corporation that identified that parcel of abandoned land shall be deemed to have appeared at the sale and submitted the winning bid at the auction, and the parcel of abandoned land shall be sold to the electing subdivision or corporation for no consideration other than the costs prescribed in section 323.75 of the Revised Code or those costs to which the electing subdivision or corporation and the county treasurer mutually agree. No interest in such abandoned lands shall be transferred to a county land reutilization corporation under this section after two years following the filing of its articles of incorporation by the secretary of state. The conveyance shall be confirmed, and any common law or statutory right of redemption forever terminated, upon the filing with the clerk of court of a copy of the resolution of the order of confirmation based on the adjudication of foreclosure by the county board of revision certifying the entry of an adjudication of foreclosure and forfeiture of the land and the order to the sheriff to convey the land in fee simple to the electing subdivision, which the clerk shall enter upon the journal of the court or a separate journal.

If a county land reutilization corporation and an electing subdivision both request to acquire the parcel, the electing subdivision shall have priority to acquire the parcel. Notwithstanding its prior notice to the county treasurer under this section that it seeks to acquire the parcel of abandoned land, if a county land reutilization corporation has also requested to acquire

the parcel, the electing subdivision may withdraw the notice before confirmation of the conveyance, in which case the parcel shall be conveyed to the county land reutilization corporation.

Sec. 323.78. Notwithstanding anything in Chapters 323., 5721., and 5723. of the Revised Code, if the county treasurer of a county having a population of more than one million two hundred thousand as of the most recent decennial census, in any petition for foreclosure of abandoned lands, elects to invoke the alternative redemption period, then upon any adjudication of foreclosure by any court or the board of revision in any proceeding under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, the following apply:

(A) Unless otherwise ordered by a motion of the court or board of revision, the petition shall assert, and any notice of final hearing shall include, that upon foreclosure of the parcel, the equity of redemption in any parcel by its owner shall be forever terminated after the expiration of the alternative redemption period, that the parcel thereafter may be sold at sheriff's sale either by itself or together with other parcels as permitted by law; or that the parcel may, by order of the court or board of revision, be transferred directly to a municipal corporation, township, county, school district, or county land reutilization corporation without appraisal and without a sale, free and clear of all impositions and any other liens on the property, which shall be deemed forever satisfied and discharged.

(B) After the expiration of the alternative redemption period following an adjudication of foreclosure, by order of the court or board of revision, any equity of redemption is forever extinguished, and the parcel may be transferred individually or in lots with other tax-foreclosed properties to a municipal corporation, township, county, school district, or county land reutilization corporation without appraisal and without a sale, upon which all impositions and any other liens subordinate to liens for impositions due at the time the deed to the property is conveyed to a purchaser or transferred to a community development organization, county land reutilization corporation, municipal corporation, county, township, or school district, shall be deemed satisfied and discharged. Other than the order of the court or board of revision so ordering the transfer of the parcel, no further act of confirmation or other order shall be required for such a transfer, or for the extinguishment of any right of redemption. No such parcel shall be transferred to a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state.

(C) Upon the expiration of the alternative redemption period in cases to which the alternative redemption period has been ordered, if no community

development organization, county land reutilization corporation, municipal corporation, county, township, or school district has requested title to the parcel, the court or board of revision may order the property sold as otherwise provided in Chapters 323. and 5721. of the Revised Code, and, failing any bid at any such sale, the parcel shall be forfeited to the state and otherwise disposed of pursuant to Chapter 5723. of the Revised Code.

Sec. ~~323.78~~ 323.79. Any party to any proceeding instituted pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code who is aggrieved in any of the proceedings of the county board of revision under those sections may file an appeal in the court of common pleas pursuant to Chapters 2505. and 2506. of the Revised Code upon a final order of foreclosure and forfeiture by the board. A final order of foreclosure and forfeiture occurs upon confirmation of any sale or upon confirmation of any conveyance or transfer to a certificate holder, community development organization, county land reutilization corporation organized under Chapter 1724. of the Revised Code, municipal corporation, county, or township pursuant to sections 323.65 to ~~323.78~~ 323.79 of the Revised Code. An appeal as provided in this section shall proceed as an appeal de novo and may include issues raised or adjudicated in the proceedings before the county board of revision, as well as other issues that are raised for the first time on appeal and that are pertinent to the abandoned land that is the subject of those proceedings.

An appeal shall be filed not later than fourteen days after the date on which the order of confirmation of the sale or of the conveyance or transfer to a certificate holder, community development organization, county land reutilization corporation, municipal corporation, county, or township is filed with and journalized by the clerk of court. The court does not have jurisdiction to hear any appeal filed after the expiration of that fourteen-day period. If the fourteenth day after the date on which the confirmation is filed with the clerk of court falls upon a weekend or official holiday during which the court is closed, then the filing shall be made on the next day the court is open for business.

Sec. 715.26. Any municipal corporation may:

(A) Regulate the erection of buildings or other structures and the sanitary condition thereof, the repair of, alteration in, and addition to buildings or other structures;

(B) Provide for the inspection of buildings or other structures and for the removal and repair of insecure, unsafe, or structurally defective buildings or other structures under this section or section 715.261 of the Revised Code. At least thirty days prior to the removal or repair of any

insecure, unsafe, or structurally defective building, the municipal corporation, or its agent pursuant to an agreement entered into under division (E) of section 715.261 of the Revised Code, shall give notice by certified mail of its intention with respect to such removal or repair to the holders of legal or equitable liens of record upon the real property on which such building is located and to owners of record of such property. The owners of record of such property or the holders of liens of record upon such property may enter into an agreement with the municipal corporation, or a county land reutilization corporation organized under Chapter 1724. of the Revised Code that is serving as the municipal corporation's agent, to perform the removal or repair of the insecure, unsafe, or structurally defective building. If an emergency exists, as determined by the municipal corporation, notice may be given other than by certified mail and less than thirty days prior to such removal or repair. If for any reason notice is not given, the lien provided for in section 715.261 of the Revised Code as a result of such removal or repair is valid but shall be subordinate to any liens of prior record. If notice is provided in accordance with this section, a lien under section 715.261 of the Revised Code for such removal or repair is effective on the date the municipal corporation or county land reutilization corporation incurred expenses in such removal or repair.

(C) Require, regulate, and provide for the numbering and renumbering of buildings by the owners or occupants thereof or at the expense of such municipal corporation;

(D) Provide for the construction, erection, operation of, and placing of elevators, stairways, and fire escapes in and upon buildings;

(E) Contract for the services of an electrical safety inspector, as defined in section 3783.01 of the Revised Code, to conduct inspections of electrical installations within the municipal corporation;

(F) Whenever a policy or policies of insurance are in force providing coverage against the peril of fire on a building or structure and the loss agreed to between the named insured or insureds and the company or companies is more than five thousand dollars and equals or exceeds sixty per cent of the aggregate limits of liability on all fire policies covering the building or structure on the property, accept security payments and follow the procedures of divisions (C) and (D) of section 3929.86 of the Revised Code.

Sec. 715.261. (A) As used in this section, "total cost" means any costs incurred due to the use of employees, materials, or equipment of the municipal corporation or its agent pursuant to division (E) of this section, any costs arising out of contracts for labor, materials, or equipment, and

costs of service of notice or publication required under this section.

(B) A municipal corporation or its agent pursuant to division (E) of this section may collect the total cost of removing, repairing, or securing insecure, unsafe, structurally defective, abandoned, deserted, or open and vacant buildings or other structures, of making emergency corrections of hazardous conditions, or of abating any nuisance by any of the following methods:

(1) The clerk of the legislative authority of the municipal corporation or its agent pursuant to division (E) of this section may certify the total costs, together with a proper description of the lands, to the county auditor who shall place the costs upon the tax list and duplicate. The costs are a lien upon such lands from and after the date ~~of entry~~ the costs were incurred. The costs shall be collected as other taxes and returned to the municipal corporation or its agent pursuant to division (E) of this section, as directed by the clerk of the legislative authority in the certification of the total costs or in an affidavit from the agent delivered to the county auditor or county treasurer. The placement of the costs on the tax list and duplicate relates back to, and is effective in priority, as of the date the costs were incurred, provided that the municipal corporation or its agent pursuant to division (E) of this section certifies the total costs within one year from the date the costs were incurred.

(2) The municipal corporation or its agent pursuant to division (E) of this section may commence a civil action to recover the total costs from the owner.

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

(D) A municipal corporation or its agent pursuant to division (E) of this section shall not certify to the county auditor for placement upon the tax list and duplicate the cost of any action that it takes under division (B) of this section if the action is taken on land that has been forfeited to this state for delinquent taxes, unless the owner of record redeems the land.

(E) A municipal corporation may enter into an agreement with a county land reutilization corporation organized under Chapter 1724. of the Revised Code wherein the county land reutilization corporation agrees to act as the agent of the municipal corporation in connection with removing, repairing, or securing insecure, unsafe, structurally defective, abandoned, deserted, or open and vacant buildings or other structures, making emergency corrections of hazardous conditions, or abating any nuisance, including high

weeds, overgrown brush, and trash and debris from vacant lots. The total costs of such actions may be collected by the corporation pursuant to division (B) of this section, and shall be paid to the corporation if it paid or incurred such costs and has not been reimbursed.

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

(G) A county land reutilization corporation acting as an agent of a municipal corporation under an agreement under this section may, with the county treasurer's consent, petition the court or board of revision with jurisdiction over an action undertaken under division (F) of this section pleading that the lien of the corporation, as agent, for the total costs shall be superior to the lien for the taxes, assessments, charges, costs, penalties, and interest. If the court or board of revision determines that the lien is for total costs paid or incurred by the corporation as such an agent, and that subordinating the lien for such taxes and other impositions to the lien of the corporation promotes the expeditious abatement of public nuisances, the court or board may order the lien for the taxes and other impositions to be subordinate to the corporation's lien. The court or board may not subordinate the lien for taxes and other such impositions to any other liens.

Sec. 1724.01. (A) As used in this chapter:

(1) "Community improvement corporation" means an economic development corporation or a county land reutilization corporation.

(2) "Economic development corporation" means a corporation organized for the purposes described in division (B)(1) of this section.

(3) "County land reutilization corporation" means a corporation organized under section 1724.04 of the Revised Code for the purposes

described in division (B)(2) of this section.

(B) A corporation not for profit may be organized in the manner provided in section 1702.04 of the Revised Code, and as provided in sections 1724.01 to 1724.09, inclusive, of the Revised Code, for the sole purpose of advancing purposes of:

(1) Advancing, encouraging, and promoting the industrial, economic, commercial, and civic development of a community or area; or

(2)(a) Facilitating the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the county for whose benefit the corporation is being organized, but not limited to the purposes described in division (B)(2) of this section;

(b) Efficiently holding and managing vacant, abandoned, or tax-foreclosed real property pending its reclamation, rehabilitation, and reutilization;

(c) Assisting governmental entities and other nonprofit or for-profit persons to assemble, clear, and clear the title of property described in this division in a coordinated manner; or

(d) Promoting economic and housing development in the county or region.

Sec. 1724.02. In furtherance of the purposes set forth in section 1724.01 of the Revised Code, ~~the~~ a community improvement corporation shall have the following powers:

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

(2) If the community improvement corporation is a county land reutilization corporation, the corporation may request, by resolution:

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

(b)(i) If the land subject to reutilization is located within an unincorporated area of the county, that the board of county commissioners issue notes under section 307.082 of the Revised Code for the purpose of constructing public infrastructure improvements and take other actions as the board determines are in the interest of the county and are authorized

under sections 5709.78 to 5709.81 of the Revised Code or bonds or notes under section 5709.81 of the Revised Code for the refunding purposes set forth in that section; or

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

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

(C) To purchase, receive, hold, manage, lease, lease-purchase, or otherwise acquire and to sell, convey, transfer, lease, sublease, or otherwise dispose of real and personal property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, including but not restricted to, any real or personal property acquired by the community improvement corporation from time to time in the satisfaction of debts or enforcement of obligations; and to enter into contracts with third parties, including the federal government, the state, any political subdivision, or any other entity. A county land reutilization corporation shall not acquire an interest in real property if such acquisition causes the percentage of unoccupied real property held by the corporation to become less than seventy-five per cent of all real property held by the corporation for reutilization, reclamation, or rehabilitation. For the purposes of this division, "unoccupied" has the same meaning as in section 323.65 of the Revised Code. No interest in real property shall be acquired by a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state.

(D) To acquire the good will, business, rights, real and personal property, and other assets, or any part thereof, or interest therein, of any persons, firms, partnerships, corporations, joint stock companies,

associations, or trusts, and to assume, undertake, or pay the obligations, debts, and liabilities of any such person, firm, partnership, corporation, joint stock company, association, or trust; to acquire, reclaim, manage, or contract for the management of improved or unimproved and underutilized real estate for the purpose of constructing industrial plants ~~or~~, other business establishments, or housing thereon, or causing the same to occur, for the purpose of assembling and enhancing utilization of the real estate, or for the purpose of disposing of such real estate to others in whole or in part for the construction of industrial plants ~~or~~, other business establishments, or housing; and to acquire, reclaim, manage, contract for the management of, construct or reconstruct, alter, repair, maintain, operate, sell, convey, transfer, lease, sublease, or otherwise dispose of industrial plants ~~or~~, business establishments, or housing. No interest in real property shall be acquired by a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state.

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

(F) To mortgage, pledge, or otherwise encumber any property acquired pursuant to the powers contained in divisions (C), (D), or (E) of this section;

(G) Nothing in this section shall limit the right of a community improvement corporation to become a member of or a stockholder in ~~an improvement~~ a corporation formed under Chapter 1726. of the Revised Code;

(H) To serve as an agent for grant applications and for the administration of grants; or to make applications as principal for grants for county land reutilization corporations.

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

(J) To engage in code enforcement and nuisance abatement, including, but not limited to, cutting grass and weeds, boarding up vacant or abandoned structures, and demolishing condemned structures on properties that are subject to a delinquent tax or assessment lien, or property for which

a municipal corporation or township has contracted with a county land reutilization corporation to provide code enforcement or nuisance abatement assistance.

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

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

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

(N) To be assigned a mortgage on real property from a mortgagee in lieu of acquiring such real property subject to a mortgage. No mortgage shall be transferred or assigned to a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state.

(O) To do all acts and things necessary or convenient to carry out the purposes of section 1724.01 of the Revised Code and the powers especially created for a community improvement corporation in Chapter 1724. of the Revised Code, including, but not limited to, contracting with the federal government, the state or any political subdivision, and any other party, whether nonprofit or for-profit.

The powers enumerated in this chapter shall not be construed to limit the general powers of a community improvement corporation. The powers granted under this chapter are in addition to those powers granted by any other chapter of the Revised Code, but, as to a county land reutilization corporation, shall be used only for the purposes enumerated under division (B)(2) of section 1724.01 of the Revised Code. Notwithstanding any other provision in the Revised Code granting such authority, a county land reutilization corporation may not acquire any interest in real property after two years following the filing of its articles of incorporation by the secretary of state.

Sec. 1724.03. (A) After the articles of incorporation have been filed, and at the first meeting of the board of directors of a county land reutilization corporation, the board shall adopt regulations for the government of the

corporation, the conduct of its affairs, and the management of its property, consistent with law and the articles. The content of the regulations shall be governed by section 1702.11 of the Revised Code to the extent not inconsistent with this chapter.

(B) The board of directors of a county land reutilization corporation shall be composed of at least five members, including the county treasurer, at least two of the members of the board of county commissioners, and two members selected by the treasurer and the county commissioners who are members of the corporation's board and approved by a majority of the chief executive officers of all municipal corporations the majority of the territory of which is located in the county. The treasurer and county commissioners who are members of the board of directors shall establish the process by which such approval shall be obtained. The failure, refusal, or inability of any chief executive officer to respond in writing to any request for approval of the members selected by the treasurer and county commissioners within fourteen days shall be deemed an approval by the chief executive officer. Any such failure, refusal, or inability to respond shall not prevent the corporation from exercising its powers and authority under this chapter. A county treasurer and the county commissioners may appoint a representative, as a director of the corporation, to act for the officer at any of the meetings of the corporation. Except as may otherwise be authorized by the regulations of the corporation, all members of the board of directors shall serve without compensation, but shall be reimbursed for actual and necessary expenses.

Sec. 1724.04. ~~When~~ A county having a population of more than one million two hundred thousand as of the most recent decennial census that elects under section 5722.02 of the Revised Code to adopt and implement the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code may organize a county land reutilization corporation under this chapter and Chapter 1702. of the Revised Code for the purpose of exercising the powers granted to a county under Chapter 5722. of the Revised Code. The county treasurer of the county for the benefit of which the corporation is being organized shall be the incorporator of the county land reutilization corporation. The form of the articles of incorporation of the corporation shall be approved by resolution of the board of county commissioners of the county. A county land reutilization corporation may not be organized under this chapter after the day that is one year after the effective date of the amendment of this section by S.B. 353 of the 127th General Assembly.

When the articles of incorporation of any community improvement corporation, or any amendment, amended articles, merger, or consolidation

which provides for the creation of such a corporation, are deposited for filing and recording in the office of the secretary of state, the secretary of state shall submit them to the attorney general for examination. If such articles, amendment, amended articles, merger, or consolidation, are found by the attorney general to be in accordance with Chapter 1724. of the Revised Code, and not inconsistent with the constitution and laws of the United States and of this state, ~~he~~ the attorney general shall endorse thereon ~~his~~ the attorney general's approval and deliver them to the secretary of state, who shall file and record them pursuant to section 1702.07 of the Revised Code.

Sec. 1724.05. Each community improvement corporation shall prepare an annual financial report that conforms to rules prescribed by the auditor of state pursuant to section 117.20 of the Revised Code, that is prepared according to generally accepted accounting principles, and that is certified by the board of ~~trustees~~ directors of the corporation or its treasurer or other chief fiscal officer to the best knowledge and belief of those persons certifying the report. The financial report shall be filed with the auditor of state within one hundred twenty days following the last day of the corporation's fiscal year, unless the auditor of state extends that deadline. The auditor of state may establish terms and conditions for granting any extension of that deadline.

Each community improvement corporation shall submit to audits by the auditor of state, the scope and frequency of which shall be in accordance with section 117.11 of the Revised Code as if the corporation were a public office subject to that section. However, a community improvement corporation may request in accordance with section 115.56 of the Revised Code, as if the corporation were a public office subject to that section, the performance of any of those audits by an independent certified public accountant or firm of certified public accountants.

The auditor of state is authorized to receive and file the annual financial reports required by this section and the reports of all audits performed in accordance with this section. The auditor of state shall analyze those annual financial reports and the reports of those audits to determine whether the activities of ~~the~~ a community improvement corporation involved are in accordance with this chapter.

Sec. 1724.07. In the event of any voluntary or involuntary dissolution, liquidation, or failure to reinstate the articles after cancellation of the community improvement corporation, any remaining assets shall be applied as follows:

(A) In the case of an economic development corporation, to such civic

projects or public charitable purposes in the community or area as may be determined by the ~~trustees~~ directors with the approval of the court of common pleas of the county wherein the corporation has its principal place of business;

(B) In the case of a county land reutilization corporation, as determined by the board of county commissioners with the written approval of the county treasurer. Pending the determination, the remaining assets shall be transferred to the general fund of the county to be held and accounted for in a separate account until applied as determined by the board.

Sec. 1724.10. (A) A community improvement corporation may be designated ~~by~~:

(1) By a county, one or more townships, one or more municipal corporations, two or more adjoining counties, or any combination of the foregoing as the agency of each such political subdivision for the industrial, commercial, distribution, and research development in such political subdivision when the legislative authority of such political subdivision has determined that the policy of the political subdivision is to promote the health, safety, morals, and general welfare of its inhabitants through the designation of a community improvement corporation as such agency;

(2) Solely by a county as the agency for the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the county;

(3) By any political subdivision as the agency for the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the political subdivision if the subdivision enters into an agreement with the community improvement corporation that is the agency of a county, under division (A)(2) of this section, designating the corporation as the agency of the political subdivision. ~~Such designation~~

(B) Designations under this section shall be made by the legislative authority of the political subdivision by resolution or ordinance. Any political subdivision which has designated a community improvement corporation as such agency under this section may enter into an agreement with it to provide any one or more of the following:

~~(A)(1)~~ That the community improvement corporation shall prepare a plan for the political subdivision of industrial, commercial, distribution, and research development, or of reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property, and such plan shall provide therein the extent to which the community improvement corporation shall participate as the agency of the political subdivision in carrying out such plan. Such plan shall be confirmed by the legislative

authority of the political subdivision. A community improvement corporation may insure mortgage payments required by a first mortgage on any industrial, economic, commercial, or civic property for which funds have been loaned by any person, corporation, bank, or financial or lending institution upon such terms and conditions as the community improvement corporation may prescribe. A community improvement corporation may incur debt, mortgage its property acquired under this section or otherwise, and issue its obligations, for the purpose of acquiring, constructing, improving, and equipping buildings, structures, and other properties, and acquiring sites therefor, for lease or sale by the community improvement corporation in order to carry out its participation in such plan. Any Except as provided for in division (C) of section 307.78 of the Revised Code, any such debt shall be solely that of the corporation and shall not be secured by the pledge of any moneys received or to be received from any political subdivision. All revenue bonds issued under sections 1724.02 and 1724.10 of the Revised Code are lawful investments of banks, savings and loan associations, deposit guarantee associations, trust companies, trustees, fiduciaries, trustees or other officers having charge of sinking or bond retirement funds of municipal corporations and other subdivisions of the state, and of domestic insurance companies notwithstanding sections 3907.14 and 3925.08 of the Revised Code. Not less than two-fifths of the governing board of any ~~community improvement~~ economic development corporation designated as the agency of one or more political subdivisions shall be composed of mayors, members of municipal legislative authorities, members of boards of township trustees, members of boards of county commissioners, or any other appointed or elected officers of such political subdivisions, provided that at least one officer from each political subdivision shall be a member of the governing board. Membership on the governing board of a community improvement corporation does not constitute the holding of a public office or employment within the meaning of sections 731.02 and 731.12 of the Revised Code or any other section of the Revised Code. The board of directors of a county land reutilization corporation shall be composed of the members set forth in section 1724.03 of the Revised Code. Membership on such governing boards shall not constitute an interest, either direct or indirect, in a contract or expenditure of money by any municipal corporation, township, county, or other political subdivision. No member of such governing boards shall be disqualified from holding any public office or employment, nor shall such member forfeit any such office or employment, by reason of ~~his~~ membership on the governing board of a community improvement corporation notwithstanding any law to

the contrary.

Actions taken under this section shall be in accordance with any applicable planning or zoning regulations.

Any agreement entered into under this section may be amended or supplemented from time to time by the parties thereto.

~~A community improvement~~ An economic development corporation designated as the agency of a political subdivision under this section shall promote and encourage the establishment and growth in such subdivision of industrial, commercial, distribution, and research facilities. A county land reutilization corporation designated as the agency of a political subdivision in an agreement between a political subdivision and a corporation shall promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision.

~~(B)(2)~~ Authorization for the community improvement corporation to sell or to lease any lands or interests in lands owned by the political subdivision determined from time to time by the legislative authority thereof not to be required by such political subdivision for its purposes, for uses determined by the legislative authority as those that will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, ~~and~~ assist in the development of industrial, commercial, distribution, and research activities to the benefit of the people of the political subdivision ~~and~~, will provide additional opportunities for their gainful employment, or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property within the subdivision. The legislative authority shall specify the consideration for such sale or lease and any other terms thereof. Any determinations made by the legislative authority under this division shall be conclusive. The community improvement corporation acting through its officers and on behalf and as agent of the political subdivision shall execute the necessary instruments, including deeds conveying the title of the political subdivision or leases, to accomplish such sale or lease. Such conveyance or lease shall be made without advertising and receipt of bids. A copy of such agreement shall be recorded in the office of the county recorder of any county in which lands or interests in lands to be sold or leased are situated prior to the recording of a deed or lease executed pursuant to such agreement. The county recorder shall not charge the same a county land reutilization corporation a fee as otherwise provided in section 317.32 of the Revised Code for the recording, indexing, or making of a certified copy thereof as provided in section 317.32 of the Revised Code or for the filing of any instrument by a county land reutilization corporation

consistent with its public purposes.

~~(C)~~(3) That the political subdivision executing the agreement will convey to the community improvement corporation lands and interests in lands owned by the political subdivision and determined by the legislative authority thereof not to be required by the political subdivision for its purposes and that such conveyance of such land or interests in land will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, ~~and~~ assist in the development of industrial, commercial, distribution, and research activities to the benefit of the people of the political subdivision ~~and~~, provide additional opportunities for their gainful employment or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision, for the consideration and upon the terms established in the agreement, and further that as the agency for development or land reutilization the community improvement corporation may acquire from others additional lands or interests in lands, and any lands or interests in land so conveyed by it for uses that will promote the welfare of the people of the political subdivision, stabilize the economy, provide employment, ~~and~~ assist in the development of industrial, commercial, distribution, and research activities required for the people of the political subdivision and for their gainful employment or will promote the reclamation, rehabilitation, and reutilization of vacant, abandoned, tax-foreclosed, or other real property in the subdivision. Any conveyance or lease by the political subdivision to the community improvement corporation shall be made without advertising and receipt of bids. If any lands or interests in land conveyed by a political subdivision under this division are sold by the community improvement corporation at a price in excess of the consideration received by the political subdivision from the community improvement corporation, such excess shall be paid to such political subdivision after deducting, to the extent and in the manner provided in the agreement, the costs of such acquisition and sale, taxes, assessments, costs of maintenance, costs of improvements to the land by the community improvement corporation, service fees, and any debt service charges of the corporation attributable to such land or interests.

Sec. 1724.11. (A) When a community improvement corporation is acting as an agent of a political subdivision designated pursuant to section 1724.10 of the Revised Code and at all times as a county land reutilization corporation, both of the following apply:

(1) Any financial and proprietary information, including trade secrets, submitted by or on behalf of an entity to the community improvement corporation in connection with the relocation, location, expansion,

improvement, or preservation of the business of that entity, or in the pursuit of any one or more of the purposes under division (B) of section 1724.01 of the Revised Code for which a county land reutilization corporation is organized, held or kept by the community improvement corporation, or by any political subdivision for which the community improvement corporation is acting as agent, is confidential information and is not a public record subject to section 149.43 of the Revised Code.

(2) Any other information submitted by or on behalf of an entity to the community improvement corporation in connection with the relocation, location, expansion, improvement, or preservation of the business of that entity held or kept by the community improvement corporation, or by any political subdivision for which the community improvement corporation is acting as agent, is confidential information and is not a public record subject to section 149.43 of the Revised Code, until the entity commits in writing to proceed with the relocation, location, expansion, improvement, ~~or~~ preservation of its business, or other purpose under division (B) of section 1724.01 of the Revised Code.

(B)(1) When the board of ~~trustees~~ directors of a community improvement corporation or any committee or subcommittee of such a board meets to consider information that is not a public record pursuant to division (A) of this section, the board, committee, or subcommittee, by ~~unanimous~~ majority vote of all members present, may close the meeting during consideration of the confidential information. The board, committee, or subcommittee shall consider no other information during the closed session.

(2) Any meeting at which a decision or determination of the board is ~~made~~ required in connection with the relocation, location, expansion, improvement, or preservation of the business of the entity or is required in pursuit of any purpose under division (B) of section 1724.01 of the Revised Code for which a county land reutilization corporation is organized shall be open to the public.

Sec. 4582.07. The board of directors of a port authority shall prepare or cause to be prepared a plan for the future development, construction, and improvement of the port and its facilities, including such maps, profiles, and other data and descriptions as may be necessary to set forth the location and character of the work to be undertaken by the port authority. The plan also shall contain a description of any and all financing under bonds, leases, or otherwise, and a description of any and all tax abatements, tax credits, tax increment financing, emoluments, subsidies, grants, loans and financial participation related to such plan or that has been proposed by the port

authority and its public and private affiliates for such plan. Upon the completion of such plan the board of directors shall cause notice by publication as provided in section 4582.01 of the Revised Code to be given in each county in which there is a political subdivision participating in the creation of the port authority, and shall likewise cause notice to be served upon the owners of the uplands contiguous to any submerged lands affected by such plan in the manner provided by law for service of notice in the levy of special assessments by municipal corporations, and shall permit the inspection of the plan at their office by all persons interested. The notice shall fix the time and place for the hearing of all objections to the plan, which shall be not less than thirty nor more than sixty days after the last publication of the notice and after service of notice upon the owners of such uplands. Any interested person may file written objections to the plan, provided the objections are filed with the secretary of the board of directors at the secretary's office not less than five days prior to the date fixed for the hearing. After the hearing the board of directors may adopt the plan with any modifications or amendments to it as the official plan of the port authority.

Sec. 4582.08. The board of directors, from time to time after the adoption of an official plan, shall have the power to modify, amend or extend the plan, provided that upon the making of any modification, amendment or extension of the plan, the board shall cause notice to be given and shall conduct a hearing, all as provided in section 4582.07 of the Revised Code, and shall not adopt any modification, amendment, or extension until the notice has been given and the hearing held as provided in this section. The board, from time to time after the adoption of an official plan, also shall have the power to consider, implement, modify, amend, or extend any proposal for any type of financing related to the plan as described in section 4582.07 of the Revised Code, provided that the board shall first cause notice to be given and shall conduct a hearing on the proposal, all as provided in section 4582.07 of the Revised Code.

Sec. 4582.09. The plan and any modification, amendment or extension of the plan, when adopted by the board of directors after notice and hearing shall be final and conclusive and its validity shall be conclusively presumed.

Sec. 4582.32. The board of directors of a port authority shall prepare, or cause to be prepared, a plan for the future development, construction, and improvement of the port authority and its facilities, including such maps, profiles, and other data and descriptions as may be necessary to set forth the location and character of the work to be undertaken by the port authority. The plan also shall contain a description of any and all financing under

bonds, leases, or otherwise, and a description of any and all tax abatements, tax credits, tax increment financing, emoluments, subsidies, grants, loans and financial participation related to such plan or that has been proposed by the port authority and its public and private affiliates for such plan. Upon the completion of such plan the board of directors shall cause notice by publication to be given in each county in which there is a political subdivision participating in the creation of the port authority, and, in the case of a water port, shall likewise cause notice to be served upon the owners of the uplands contiguous to any submerged lands affected by such plan in the manner provided by law for service of notice in the levy of special assessments by municipal corporations, and shall permit the inspection of the plan at their office by all persons interested. The notice shall fix the time and place for the hearing of all objections to the plan, which shall be not less than thirty nor more than sixty days after the last publication of the notice and after service of notice upon the owners of such uplands. Any interested person may file written objections to the plan, provided the objections are filed with the secretary of the board of directors at the secretary's office not less than five days prior to the date fixed for the hearing. After the hearing the board of directors may adopt the plan with any modifications or amendments thereto as the official plan of the port authority.

Sec. 4582.33. The board of directors, from time to time after the adoption of an official plan under section 4582.32 of the Revised Code, shall have the power to modify, amend, or extend the plan, provided that upon the making of any modification, amendment, or extension of the plan, the board shall cause notice to be given and shall conduct a hearing, all as provided in section 4582.32 of the Revised Code, and shall not adopt any modification, amendment, or extension until the notice has been given and the hearing held as provided in this section. The board, from time to time after the adoption of an official plan, also shall have the power to consider, implement, modify, amend, or extend any proposal for any type of financing related to the plan as described in section 4582.07 of the Revised Code, provided that the board shall first cause notice to be given and shall conduct a hearing on the proposal, all as provided in section 4582.07 of the Revised Code.

Sec. 4582.34. A plan and any modification, amendment or extension of the plan, when adopted by the board of directors after notice and hearing under section 4582.32 or 4582.33 of the Revised Code shall be final and conclusive and its validity shall be conclusively presumed.

Sec. 5705.05. The purpose and intent of the general levy for current

expenses is to provide one general operating fund derived from taxation from which any expenditures for current expenses of any kind may be made, and the taxing authority of a political subdivision may include in such levy the amounts required for carrying into effect any of the general or special powers granted by law to such subdivision, including the acquisition or construction of permanent improvements and the payment of judgments, but excluding the construction, reconstruction, resurfacing, or repair of roads and bridges in counties and townships and the payment of debt charges. The power to include in the general levy for current expenses additional amounts for purposes for which a special tax is authorized shall not affect the right or obligation to levy such special tax. Without prejudice to the generality of the authority to levy a general tax for any current expense, such general levy shall include:

(A) The amounts certified to be necessary for the payment of final judgments;

(B) The amounts necessary for general, special, and primary elections;

(C) The amounts necessary for boards and commissioners of health, and other special or district appropriating authorities deriving their revenue in whole or part from the subdivision;

(D) In the case of municipal corporations, the amounts necessary for the maintenance, operation, and repair of public buildings, wharves, bridges, parks, and streets, for the prevention, control, and abatement of air pollution, and for a sanitary fund;

(E) In the case of counties, the amounts necessary for the maintenance, operation, and repair of public buildings, for providing or maintaining senior citizens services or facilities, for the relief and support of the poor, for the relief of needy blind, for the support of mental health, mental retardation, or developmental disability services, for the relief of honorably discharged soldiers, indigent soldiers, sailors, and marines, for the operation and maintenance and the acquisition, construction, or improvement of permanent improvements, including, without limitation, the acquisition and improvement of land and buildings owned or used by a county land reutilization corporation organized under Chapter 1724. of the Revised Code, for mothers' pension fund, support of soil and water conservation districts, watershed conservancy districts, and educational television, for the prevention, control, and abatement of air pollution, and for the county's share of the compensation paid judges;

(F) In the case of a school district, the amounts necessary for tuition, the state teachers retirement system, and the maintenance, operation, and repair of schools;

(G) In the case of a township, the amounts necessary for the relief of the poor and for the prevention, control, and abatement of air pollution. This section does not require the inclusion within the general levy of amounts for any purpose for which a special levy is authorized by section 5705.06 of the Revised Code.

Sec. 5705.19. This section does not apply to school districts or county school financing districts.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than seventy-five days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2151.65 and 2152.41 of the Revised Code shall not exceed four mills;

(B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;

(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;

(E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;

(F) For the construction or acquisition of any specific permanent improvement or class of improvements that the taxing authority of the subdivision may include in a single bond issue;

(G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;

(H) For parks and recreational purposes;

(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire

alarm telegraph, or the payment of permanent, part-time, or volunteer firefighters or firefighting companies to operate the same, including the payment of the firefighter employers' contribution required under section 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent police personnel, including the payment of the police officer employers' contribution required under section 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;

(P) For maintaining and operating sewage disposal plants and facilities;

(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(S) For the prevention, control, and abatement of air pollution;

(T) For maintaining and operating cemeteries;

(U) For providing ambulance service, emergency medical service, or both;

(V) For providing for the collection and disposal of garbage or refuse, including yard waste;

(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;

(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;

(AA) For the maintenance and operation of a free public museum of art, science, or history;

(BB) For the establishment and operation of a 9-1-1 system, as defined in section 4931.40 of the Revised Code;

(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.

(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;

(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;

(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;

(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised

Code in order to pay all or any part of the cost of constructing, maintaining, repairing, or operating a water supply improvement;

(HH) For a board of township trustees to acquire, other than by appropriation, an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, not for purposes of recreation, but for the purposes of protecting and preserving the natural, scenic, open, or wooded condition of the land, water, or wetlands against modification or encroachment resulting from occupation, development, or other use, which may be styled as protecting or preserving "greenspace" in the resolution, notice of election, or ballot form. Except as otherwise provided in this division, land is not acquired for purposes of recreation, even if the land is used for recreational purposes, so long as no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. Except as otherwise provided in this division, land that previously has been acquired in a township for these greenspace purposes may subsequently be used for recreational purposes if the board of township trustees adopts a resolution approving that use and no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. The authorization to use greenspace land for recreational use does not apply to land located in a township that had a population, at the time it passed its first greenspace levy, of more than thirty-eight thousand within a county that had a population, at that time, of at least eight hundred sixty thousand.

(II) For the support by a county of a crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under section 307.62 of the Revised Code;

(JJ) For any or all of the purposes set forth in divisions (I) and (J) of this section. This division applies only to a township.

(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.

(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;

(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold agricultural fairs. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing

improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.

The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.

(5) When the additional rate is for the purpose described in division (Z) of this section, the increased rate shall be for any number of years not exceeding ten.

A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.

The resolution shall go into immediate effect upon its passage, and no

publication of the resolution is necessary other than that provided for in the notice of election.

When the electors of a subdivision have approved a tax levy under this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

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

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

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

nonresidential purposes is not exempt from taxation.

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

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

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

(2) Division (D)(2) of this section does not apply to real property exempted from taxation under this section and division (A)(3) of section 5709.121 of the Revised Code and belonging to a nonprofit corporation described in division (D)(1) of this section that has received a grant under

the Thomas Alva Edison grant program authorized by division (C) of section 122.33 of the Revised Code during any of the tax years the property was exempted from taxation.

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

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

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

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

assessed, and levied for the tax year in which title is transferred to the organization shall be remitted by the county auditor for each day of the year that title is held by the organization.

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

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

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

(F) Real property held by a county land reutilization corporation organized under Chapter 1724. of the Revised Code shall be exempt from taxation. Notwithstanding section 5715.27 of the Revised Code, a county land reutilization corporation is not required to apply to any county or state agency in order to qualify for the exemption.

The exemption shall commence on the day title to the property is transferred to the corporation and shall continue to the end of the tax year in which the instrument transferring title from the corporation to another owner

is recorded, if the use to which the other owner puts the property does not qualify for an exemption under this section or any other section of the Revised Code. If the title to the property is transferred to the corporation and from the corporation in the same tax year, the exemption shall continue to the end of that tax year. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the tax year in which title is transferred to the corporation shall be remitted by the county auditor for each day of the year that title is held by the corporation.

Upon transferring the title to another person, the corporation shall file with the county auditor an affidavit affirming that the title was transferred to such other person and shall identify the transferee by name. If the corporation transfers title to the property to anyone that does not qualify or the use to which the property is put does not qualify the property for an exemption under this section or any other section of the Revised Code, the exemption, if it has not previously expired, shall terminate, and the property shall be restored to the tax list for the year following the year of the transfer. A charge shall be levied against the property in an amount equal to the amount of additional taxes that would have been levied if such property had not been exempt from taxation. The charge constitutes a lien of the state upon such property as of the first day of January of the tax year in which the charge is levied and continues until discharged as provided by law.

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

Sec. 5721.01. (A) As used in this chapter:

(1) "Delinquent lands" means all lands upon which delinquent taxes, as defined in section 323.01 of the Revised Code, remain unpaid at the time a settlement is made between the county treasurer and auditor pursuant to division (C) of section 321.24 of the Revised Code.

(2) "Delinquent vacant lands" means all lands that have been delinquent lands for at least ~~two years~~ one year and that are unimproved by any dwelling.

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

(B) As used in sections 5719.04, 5721.03, and 5721.31 of the Revised Code and in any other sections of the Revised Code to which those sections are applicable, a newspaper or newspaper of general circulation shall be a

publication bearing a title or name, regularly issued as frequently as once a week for a definite price or consideration paid for by not less than fifty per cent of those to whom distribution is made, having a second class mailing privilege, being not less than four pages, published continuously during the immediately preceding one-year period, and circulated generally in the political subdivision in which it is published. Such publication shall be of a type to which the general public resorts for passing events of a political, religious, commercial, and social nature, current happenings, announcements, miscellaneous reading matter, advertisements, and other notices.

Sec. 5721.011. Immediately after each settlement required by division (C) of section 321.24 of the Revised Code, each county auditor shall compile, in substantially the same form as the list and duplicate prepared pursuant to section 319.28 of the Revised Code, a list and duplicate of all delinquent lands in ~~his~~ the auditor's county. In any such list there may be included lands that have been omitted from a prior list. Lands on which the only unpaid taxes are amounts claimed in good faith not to be due in complaints pending under section 5715.19 of the Revised Code and lands that are the subject of an application for exemption from taxation under section 5715.27 of the Revised Code shall not be included in the list. The delinquent land list and duplicate shall contain the description of the property and the name of the person in whose name it is listed as they appear on the tax list of the previous tax year and the total amount of all taxes, assessments, recoupment charges, penalties, and interest due and unpaid against the entry at the settlement and shall set forth as separate items any interest required to be so entered under ~~division~~ divisions (B)(1) ~~or~~ (2), and (3) of section 323.121 of the Revised Code. The original list shall be kept in the office of the auditor, and the duplicate shall be certified and delivered to the county treasurer within thirty days after the settlement required by division (C) of section 321.24 of the Revised Code.

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

The delinquent tax list, and the delinquent vacant land tax list if one is compiled, shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list or the delinquent vacant land tax list shall be the name of the person the auditor's records show as the person in whose name the property currently is listed.

Lands that have been included in a previously published delinquent tax list shall not be included in the delinquent tax list so long as taxes have remained delinquent on such lands for the entire intervening time.

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

(B)(1) The auditor shall cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer, in a newspaper of general circulation in the county. The publication shall be printed in the English language.

The auditor shall insert display notices of the forthcoming publication of the delinquent tax list and, if it is to be published, the delinquent vacant land tax list once a week for two consecutive weeks in a newspaper of general circulation in the county. The display notices shall contain the times and methods of payment of taxes provided by law, including information concerning installment payments made in accordance with a written delinquent tax contract. The display notice for the delinquent tax list also shall include a notice that an interest charge will accrue on accounts remaining unpaid after the last day of November unless the taxpayer enters into a written delinquent tax contract to pay such taxes in installments. The display notice for the delinquent vacant land tax list if it is to be published also shall include a notice that delinquent vacant lands in the list are lands on which taxes have remained unpaid for ~~two years~~ one year after being certified delinquent, and that they are subject to foreclosure proceedings as provided in section 323.25, ~~sections 323.65 to 323.79,~~ or section 5721.18 of the Revised Code, or foreclosure and forfeiture proceedings as provided in section 5721.14 of the Revised Code. Each display notice also shall state that the lands are subject to a tax certificate sale under section 5721.32 or

5721.33 of the Revised Code or assignment to a county land reutilization corporation, as the case may be, and shall include any other information that the auditor considers pertinent to the purpose of the notice. The display notices shall be furnished by the auditor to the newspapers selected to publish the lists at least ten days before their first publication.

(2) Publication of the list or lists may be made by a newspaper in installments, provided the complete publication of each list is made twice during the sixty-day period.

(3) There shall be attached to the delinquent tax list a notice that the delinquent lands will be certified for foreclosure by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid. There shall be attached to the delinquent vacant land tax list, if it is to be published, a notice that delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the auditor unless the taxes, assessments, interest, and penalties due and owing on them are paid within twenty-eight days after the final publication of the notice.

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

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

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

"DELINQUENT LAND TAX NOTICE

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

Notice is hereby given that the whole of such several lands, lots, or parts of lots will be certified for foreclosure by the county auditor pursuant to law unless the whole of the delinquent taxes, assessments, interest, and penalties are paid within one year or unless a tax certificate with respect to the parcel is sold under section 5721.32 or 5721.33 of the Revised Code. The names of

persons who have entered into a written delinquent tax contract with the county treasurer to discharge the delinquency are designated by an asterisk or have been stricken from the list."

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

"Notice also is hereby given that a tax certificate may be offered for sale or assigned under section 5721.32 or 5721.33 of the Revised Code with respect to those parcels shown on this list. If a tax certificate on a parcel is purchased, the purchaser of the tax certificate acquires the state's or its taxing district's first lien against the property, and an additional interest charge of up to eighteen per cent per annum shall be assessed against the parcel. In addition, failure by the owner of the parcel to redeem the tax certificate may result in foreclosure proceedings against the parcel. No tax certificate shall be offered for sale if the owner of the parcel has either discharged the lien by paying to the county treasurer in cash the amount of delinquent taxes, assessments, penalties, interest, and charges charged against the property, or has entered into a valid delinquent tax contract pursuant to section 323.31 of the Revised Code to pay those amounts in installments."

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

"DELINQUENT VACANT LAND TAX NOTICE

The delinquent vacant lands, returned delinquent by the county treasurer of..... county, with the taxes assessments, interest, and penalties charged against them according to law, and remaining delinquent for ~~two~~ years one year, are contained and described in the following list: (here insert the list with the names of the owners of the respective tracts of land as designated on the delinquent vacant land tax list. If, prior to seven days before the publication of the list, a delinquent tax contract has been entered into under section 323.31 of the Revised Code, the owner's name may be stricken from the list or designated by an asterisk shown in the margin next to the owner's name.)

Notice is hereby given that these delinquent vacant lands will be certified for foreclosure or foreclosure and forfeiture by the county auditor pursuant to law unless the whole of the delinquent taxes, assessments,

interest, and penalties are paid within twenty-eight days after the final publication of this notice. The names of persons who have entered into a written delinquent tax contract with the county treasurer to discharge the delinquency are designated by an asterisk or have been stricken from the list."

Sec. 5721.10. Except as otherwise provided under sections 5721.30 to 5721.43 of the Revised Code, the state shall have the first lien on the lands and lots described in the delinquent land list, for the amount of taxes, assessments, interest, and penalty charged prior to the delivery of such list. If the taxes have not been paid for one year after having been certified as delinquent, the state shall institute foreclosure proceedings in the manner provided by ~~sections~~ section 323.25, sections 323.65 to 323.79, or sections 5721.01 to 5721.28 of the Revised Code, unless a tax certificate respecting that property has been sold or assigned under section 5721.32 or 5721.33 of the Revised Code, or unless such taxes are the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the delinquent tax contract has become void. The court shall levy, as costs in the foreclosure proceedings instituted on the certification of delinquency, the cost of an abstract or certificate of title to the property described in the certification, if it is required by the court, to be paid into the general fund of the county. Sections 5721.01 to 5721.28 of the Revised Code do not prevent the partial payment of such delinquent taxes, assessments, interest, and penalty during the period the delinquency is being discharged in accordance with a delinquent tax contract under section 323.31 of the Revised Code, but the partial payments may be made and received as provided by law without prejudice to the right of the state to institute foreclosure proceedings for any amount then remaining unpaid, if the county treasurer certifies to the county auditor that the delinquent tax contract has become void.

Sec. 5721.11. The county auditor shall enter upon the county auditor's tax list and county treasurer's duplicate, showing lands delinquent, the word "delinquent," and such entry on said tax list and duplicate is notice to all purchasers or other persons acquiring any right, title, or interest in or to the land pertinent to which such entry is made, of the prior right and lien of the state under sections 323.01 to 323.79 or sections 5721.01 to 5721.28; ~~inclusive,~~ of the Revised Code.

Sec. 5721.18. The county prosecuting attorney, upon the delivery to the prosecuting attorney by the county auditor of a delinquent land or delinquent vacant land tax certificate, or of a master list of delinquent or delinquent vacant tracts, shall institute a foreclosure proceeding under this section in

the name of the county treasurer to foreclose the lien of the state, in any court with jurisdiction or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, or unless a foreclosure or foreclosure and forfeiture action has been or will be instituted under section 323.25, sections 323.65 to 323.79, or section 5721.14 of the Revised Code. If the delinquent land or delinquent vacant land tax certificate or the master list of delinquent or delinquent vacant tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a foreclosure proceeding in the name of the county treasurer, in any court with jurisdiction, to foreclose the lien of the state against such minerals or rights to minerals, unless the taxes, assessments, charges, penalties, and interest are paid prior to the time the complaint is filed, or unless a foreclosure or foreclosure and forfeiture action has been or will be instituted under section 323.25, sections 323.65 to 323.79, or section 5721.14 of the Revised Code.

The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction. Within ten days after obtaining a judgment, the prosecuting attorney shall notify the treasurer in writing that judgment has been rendered. If there is a copy of a written delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of a delinquent tax contract is received from the auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section, unless the prosecuting attorney receives a certification of the treasurer that the delinquent tax contract has become void.

(A) This division applies to all foreclosure proceedings not instituted and prosecuted under section 323.25 of the Revised Code or division (B) or (C) of this section. The foreclosure proceedings shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks instead of as provided by the Rules of Civil Procedure, and the service shall be complete at the expiration of three weeks after the date of the first publication. In any proceeding prosecuted under this section, if the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication.

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

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

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

(B) Foreclosure proceedings constituting an action in rem may be commenced by the filing of a complaint after the end of the second year from the date on which the delinquency was first certified by the auditor. Prior to filing such an action in rem, the prosecuting attorney shall 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. Following the title search, the action in rem shall be instituted by filing in the office of the clerk of a court with jurisdiction a complaint bearing a caption substantially in the form set forth in division (A) of section 5721.181 of the Revised Code.

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the treasurer to allege in the complaint that the certificate or master list has been duly filed by the auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the land described in the complaint be sold in the manner provided in section 5721.19 of the Revised Code.

(1) Within thirty days after the filing of a complaint, the clerk of the court in which the complaint was filed shall cause a notice of foreclosure substantially in the form of the notice set forth in division (B) of section 5721.181 of the Revised Code to be published once a week for three consecutive weeks in a newspaper of general circulation in the county. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

After the third publication, the publisher shall file with the clerk of the court an affidavit stating the fact of the publication and including a copy of the notice of foreclosure as published. Service of process for purposes of the action in rem shall be considered as complete on the date of the last publication.

Within thirty days after the filing of a complaint and before the final date of publication of the notice of foreclosure, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.181 of the Revised Code to be mailed by

certified mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a complaint is not set forth in it, the auditor shall file an affidavit with the clerk stating that the name and address of the last known owner does not appear on the general tax list.

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

(b)(i) A receiver appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code may file an answer pursuant to division (B)(2)(a) of this section, but is not required to do so as a condition of receiving proceeds in a distribution under division (B)(1) of section 5721.17 of the Revised Code.

(ii) When a receivership under section 3767.41 of the Revised Code is associated with a parcel, 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 shall be modified to reflect the provisions of division (B)(2)(b)(i) of this section.

(3) At the trial of an action in rem under this division, the certificate or master list filed by the auditor with the prosecuting attorney shall be prima-facie evidence of the amount and validity of the taxes, assessments, charges, penalties, and 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 of each lienholder and other person with an interest in the parcel identified in a statutorily required title search relating to the parcel, and to exclude any such names and addresses from the published notice, except that the revised notice shall refer to the inclusion of the name and address of a receiver under section 3767.41 of the Revised Code and the published notice shall include the receiver's name and address. The notice of foreclosure also shall include the following in boldface type:

"If pursuant to the action the parcel is sold, the sale shall not affect or extinguish any lien or encumbrance with respect to the parcel other than a receiver's lien and other than the lien for land taxes, assessments, charges, interest, and penalties for which the lien is foreclosed and in satisfaction of which the property is sold. All other liens and encumbrances with respect to the parcel shall survive the sale."

(b) The notice to the owner, lienholders, and other persons with an interest in a parcel shall be a notice only to the owner and to any receiver

under section 3767.41 of the Revised Code, and the last two sentences of the notice shall be omitted.

(4) As used in this division, a "receiver's lien" means the lien of a receiver appointed pursuant to divisions (C)(2) and (3) of section 3767.41 of the Revised Code that is acquired pursuant to division (H)(2)(b) of that section for any unreimbursed expenses and other amounts paid in accordance with division (F) of that section by the receiver and for the fees of the receiver approved pursuant to division (H)(1) of that section.

(D) If the prosecuting attorney determines that an action in rem under division (B) or (C) of this section is precluded by law, then foreclosure proceedings shall be filed pursuant to division (A) of this section, and the complaint in the action in personam shall set forth the grounds upon which the action in rem is precluded.

(E) The conveyance by the owner of any parcel against which a complaint has been filed pursuant to this section at any time after the date of publication of the parcel on the delinquent tax list but before the date of a judgment of foreclosure pursuant to section 5721.19 of the Revised Code shall not nullify the right of the county to proceed with the foreclosure.

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

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

(2) The total amount of the finding entered by the court or the county board of revision, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the county prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs incurred in the foreclosure proceeding. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, penalties, and costs that will be payable at the time the deed of the property is transferred to the purchaser.

Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, a parcel sold pursuant to this section shall not be sold for less than the amount described in division (A)(2) of this section if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent. If a parcel sells for less than the amount described in division (A)(2) of this section, the officer conducting the sale shall require the buyer to complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

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

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

The notice of the advertisement shall be substantially in the form of the notice set forth in section 5721.191 of the Revised Code. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal

description, if the prosecuting attorney determines that the publication of the complete legal description is not necessary to provide reasonable notice of the foreclosure sale to potential bidders. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

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

(2)(a) If a parcel remains unsold after being offered at two sales, or one sale in the case of abandoned lands foreclosed under sections 323.65 to 323.79 of the Revised Code, or if a parcel sells at any sale but the amount of the price is less than the costs incurred in the proceeding instituted against the parcel under section 5721.18 of the Revised Code, then the clerk of the court shall certify to the county auditor the amount of those costs that remains unpaid. At the next semiannual apportionment of real property taxes that occurs following any such certification, the auditor shall reduce the real property taxes that the auditor otherwise would distribute to each taxing district. In making the reductions, the auditor shall subtract from the otherwise distributable real property taxes to a taxing district an amount that shall be determined by multiplying the certified costs by a fraction the numerator of which shall be the amount of the taxes, assessments, charges, penalties, and interest on the parcel owed to that taxing district at the time the parcel first was offered for sale pursuant to this section, and the denominator of which shall be the total of the taxes, assessments, charges, penalties, and interest on the parcel owed to all the taxing districts at that

time. The auditor promptly shall pay to the clerk of the court the amounts of the reductions.

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

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

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

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

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

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

portion of the proceeds representing taxes, interest, and penalties shall be paid to each claimant in proportion to the amount of taxes levied by the claimant in the preceding tax year, and the amount representing assessments and other charges shall be paid to each claimant in the order in which they became due. If the proceeds are not sufficient to pay that entire amount, the proportion of the proceeds representing taxes, penalties, and interest shall be paid to each claimant in the same proportion that the amount of taxes levied by the claimant against the parcel in the preceding tax year bears to the taxes levied by all such claimants against the parcel in the preceding tax year, and the proportion of the proceeds representing items of assessments and other charges shall be credited to those items in the order in which they became due.

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

If after distribution of proceeds from the sale of the parcel under division (D) of this section the amount of proceeds to be applied to pay the taxes, assessments, charges, penalties, interest, and costs is insufficient to pay them in full, and the court does not enter a deficiency judgment against the owner of record pursuant to this division, the taxes, assessments, charges, penalties, interest, and costs shall be deemed satisfied.

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

(2) Except as otherwise provided in divisions (F)(3) and (G) of this section, unless such land or lots were previously redeemed pursuant to

section 5721.25 of the Revised Code, upon the filing of the entry of confirmation of any sale or the expiration of the alternative redemption period as defined in section 323.65 of the Revised Code, if applicable, the title to such land or lots shall be incontestable in the purchaser and shall be free and clear of all liens and encumbrances, except a federal tax lien notice of which is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to division (B) of section 5721.18 of the Revised Code and the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which the land or lots are sold at foreclosure, became due and payable.

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

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

(G) If a parcel is sold under this section for the amount described in division (A)(2) of this section, and the county treasurer's estimate exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually 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 officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding

date prescribed for payment of taxes in section 323.12 of the Revised Code.

(H) If a parcel is sold or transferred under this section or sections 323.28 and 323.65 to 323.78 of the Revised Code, the officer who conducted the sale or made the transfer of the property shall collect the recording fee and any associated costs to cover the recording from the purchaser or transferee at the time of the sale or transfer and, following confirmation of the sale or transfer, shall execute and record the deed conveying title to the parcel to the purchaser or transferee. For purposes of recording such deed, by placement of a bid or making a statement of interest by any party ultimately awarded the parcel, that purchaser or transferee thereby appoints the officer who makes the sale or is charged with executing and delivering the deed as agent for the purchaser or transferee for the sole purpose of accepting delivery of the deed. For such purposes, the confirmation of any such sale or order to transfer the parcel without appraisal or sale shall be deemed delivered upon the confirmation of such sale or transfer.

(I) Notwithstanding section 5722.03 of the Revised Code, if the complaint alleges that the property is delinquent vacant land as defined in section 5721.01 of the Revised Code, abandoned lands as defined in section 323.65 of the Revised Code, or lands described in division (E) of section 5722.01 of the Revised Code, and the value of the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the auditor's fair market value of the parcel, then the court or board of revision having jurisdiction over the matter on motion of the plaintiff, or on the court's or board's own motion, shall, upon any adjudication of foreclosure, order, without appraisal and without sale, the fee simple title of the property to be transferred to and vested in an electing subdivision as defined in division (A) of section 5722.01 of the Revised Code. For purposes of determining whether the taxes, assessments, penalties, interest, and all other charges and costs of the action exceed the actual fair market value of the parcel, the auditor's most current valuation shall be rebuttably presumed to be, and constitute prima-facie evidence of, the fair market value of the parcel. In such case, the filing for journalization of a decree of foreclosure ordering that direct transfer without appraisal or sale shall constitute confirmation of the transfer and thereby terminate any further statutory or common law right of redemption.

Sec. 5721.191. (A) Subject to division (B) of this section, the form for the advertisement of a sale conducted pursuant to section 5721.19 of the Revised Code shall be as follows:

"Notice of sale under judgment of foreclosure of liens
for delinquent land taxes

In the court of, Ohio
case no.
in the matter of foreclosure of liens for
delinquent land taxes
county treasurer of, Ohio

Plaintiff,

vs.

parcels of land encumbered with delinquent
tax liens,

Defendants.

~~Defendants-~~

Whereas, judgment has been rendered against certain parcels of real property for taxes, assessments, charges, penalties, interest, and costs as follows:

(Here set out, for each parcel, the respective permanent parcel number, full street address, description of the parcel, name and address of the last known owners of the parcel as shown on the general tax list, and total amount of the judgment) and;

Whereas, such judgment orders such real property to be sold or otherwise disposed of according to law by the undersigned to satisfy the total amount of such judgment;

Now, therefore, public notice is hereby given that I, (officer of, Ohio, will either dispose of such property according to law or sell such real property at public auction, for cash, to the highest bidder of an amount that equals at least (insert here, as in the court's order, the fair market value of the parcel as determined by the county auditor, or the total amount of the judgment, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the property to the purchaser following confirmation of sale), between the hours of a.m. and p.m., at (address and location) in, Ohio, on, the day of, ... If any parcel does not receive a sufficient bid or is not otherwise disposed of according to law, it shall ~~may~~ be offered for sale, under the same terms and conditions of the first sale and at the same time of day and at the same place, on, the day of, ..., for an amount that equals at least (insert here, as in the court's order, the fair market value of the parcel as determined by the county auditor, or the total amount of the judgment, including all taxes assessments, charges, penalties, and interest payable subsequent to the delivery to the

prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the property to the purchaser following confirmation of sale)."

(B) If the title search required by division (B) of section 5721.18 of the Revised Code that relates to a parcel subject to an in rem action under that division, or if the title search that relates to a parcel subject to an in personam action under division (A) of section 5721.18 of the Revised Code, indicates that a federal tax lien exists relative to the parcel, then the form of the advertisement of sale as described in division (A) of this section additionally shall include the following statement in boldface type:

"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC AUCTION IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE.

.....
(officer)"

(C) If the proceedings for foreclosure were 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 additionally shall include the following statement in boldface type:

"Public notice is hereby given that (insert here the description of each relevant parcel) to be sold at public auction will be sold subject to all liens and encumbrances with respect to the parcel, 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.

.....
(officer)"

Sec. 5721.20. Any Except in cases where the property is transferred without sale to a municipal corporation, township, county, community development organization, or county land reutilization corporation pursuant to the alternative redemption period procedures contained in section 323.78 of the Revised Code, any residue of moneys from the sale or foreclosure of lands remaining to the owner on the order of distribution, and unclaimed by such owner within sixty days from its receipt, shall be paid into the county treasury and shall be charged separately to the county treasurer by the county auditor, in the name of the supposed owner. The treasurer shall retain such excess in the treasury for the proper owner of such lands upon which the foreclosure was had, and upon demand by such owner, within ~~six~~ three years from the date of ~~receipts~~ receipt, shall pay such excess to ~~him~~ the owner. If the owner does not demand payment of the excess within three

years, then the excess shall be forfeited to the delinquent tax and assessment collection fund created under section 323.261 of the Revised Code, or in counties that have established a county land reutilization corporation fund under section 323.263 of the Revised Code, to the county land reutilization corporation fund.

Sec. 5721.25. All delinquent land upon which the taxes, assessments, penalties, interest, or charges have become delinquent may be redeemed before foreclosure proceedings have been instituted by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code.

After a foreclosure proceeding has been instituted under Chapter 323. or this chapter of the Revised Code with respect to delinquent land, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

In addition, after a foreclosure proceeding has been instituted, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code, any person entitled to redeem the land who has not previously defaulted on a delinquent tax contract under section 323.31 of the Revised Code with respect to that delinquent land may enter into a delinquent tax contract with the county treasurer for the payment of the taxes, assessments, penalties, interest, and charges found to be due and unpaid on such land, together with the costs incurred in the proceeding as determined by the court or board of revision, upon demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes. The execution of a delinquent tax contract shall not stop the prosecution of a proceeding to judgment. The delinquent tax contract shall be paid as prescribed by section 323.31 of the Revised Code over a period not to exceed five years after the date of the first payment made under the

contract. The delinquent tax contract may be terminated if the court or board of revision determines that the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes during the term of the contract. The court or board of revision shall retain jurisdiction over the delinquent land until the total amount set forth in the delinquent tax contract is paid, notwithstanding any conveyance of the land to another owner during the period that the delinquent tax contract is outstanding.

If any payment under a delinquent tax contract is not paid when due, or if the contract is terminated because the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes, the county treasurer shall, at the time the payment is due and unpaid or the contract is terminated, advise the court or board of revision rendering the judgment of foreclosure, and the court or board of revision shall order such land sold for the amount of taxes, assessments, penalties, interest, and charges then due and owing on such land in the manner provided in section 5721.19 of the Revised Code, or disposed of as otherwise applicable under sections 323.65 to 323.79 of the Revised Code, without appraisal or sale.

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

The Except as otherwise provided in this section, the portion of the amount tendered under this section representing taxes, and penalties and interest thereon, shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year. The portion of the payment representing assessments and other charges shall be credited to those items in the order in which they became due. To the extent that the county treasurer, under section 321.341 of the Revised Code, had made advance payments to the several taxing districts, from sources other than the later collection of such taxes, of the current year unpaid taxes or current year delinquent taxes during the year when such taxes were levied for collection, such taxes, together with the penalties and interest charged on such taxes during such year, shall, upon collection, not be apportioned among the several taxing districts, but shall be retained by the county treasurer and applied in accordance with section 321.341 of the Revised Code.

Sec. 5721.30. As used in sections 5721.30 to 5721.43 of the Revised Code:

(A) "Tax certificate," "certificate," or "duplicate certificate" means a document that may be issued as a physical certificate, in book-entry form, or through an electronic medium, at the discretion of the county treasurer. Such document shall contain the information required by section 5721.31 of the Revised Code and shall be prepared, transferred, or redeemed in 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 ~~who~~, 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 whose proceeds paid the cash portion of the certificate purchase price.

"Certificate purchase price" also includes the amount of the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(E)(1) With respect to a sale of tax certificates under section 5721.32 of the Revised Code, and except as provided in division (E)(2) of this section, "certificate redemption price" means the certificate purchase price plus the greater of the following:

(a) Simple interest, at the certificate rate of interest, accruing during the certificate interest period on the certificate purchase price, calculated in accordance with section 5721.41 of the Revised Code;

(b) Six per cent of the certificate purchase price.

(2) If the certificate rate of interest equals zero, the certificate redemption price equals the certificate purchase price plus the fee charged by the county treasurer to the purchaser of the certificate under division (H) of section 5721.32 of the Revised Code.

(F) With respect to a sale or transfer of tax certificates under section 5721.33 of the Revised Code, "certificate redemption price" means the amount equal to the sum of the following:

(1) The certificate purchase price;

(2) Interest accrued on the certificate purchase price at the certificate rate of interest from the date on which a tax certificate is delivered through and including the day immediately preceding the day on which the certificate redemption price is paid;

(3) The fee, if any, charged by the county treasurer to the purchaser of the certificate under division (J) of section 5721.33 of the Revised Code;

(4) Any other fees charged by any county office in connection with the recording of tax certificates.

(G) "Certificate rate of interest" means the rate of simple interest per year bid by the winning bidder in an auction of a tax certificate held under section 5721.32 of the Revised Code, or the rate of simple interest per year not to exceed eighteen per cent per year fixed pursuant to section 5721.42 of the Revised Code or by the county treasurer with respect to any tax certificate sold or transferred pursuant to a negotiated sale under section 5721.33 of the Revised Code. The certificate rate of interest shall not be less than zero per cent per year.

(H) "Cash" means United States currency, certified checks, money orders, bank drafts, electronic transfer of funds, or other forms of payment authorized by the county treasurer, and excludes any other form of payment not so authorized.

(I) "The date on which a tax certificate is sold or transferred," "the date the certificate was sold or transferred," "the date the certificate is purchased," and any other phrase of similar content mean, with respect to a sale pursuant to an auction under section 5721.32 of the Revised Code, the date designated by the county treasurer for the submission of bids and, with respect to a negotiated sale or transfer under section 5721.33 of the Revised Code, the date of delivery of the tax certificates to the purchasers thereof pursuant to a tax certificate sale/purchase agreement.

(J) "Certificate interest period" means, with respect to a tax certificate sold under section 5721.32 or 5721.42 of the Revised Code and for the purpose of accruing interest under section 5721.41 of the Revised Code, the period beginning on the date on which the certificate is purchased and, with respect to a tax certificate sold or transferred under section 5721.33 of the Revised Code, the period beginning on the date of delivery of the tax certificate, and in either case ending on one of the following dates:

(1) The date the certificate holder files a request for foreclosure or notice of intent to foreclose under division (A) of section 5721.37 of the Revised Code and submits the payment required under division (B) of that section;

(2) The date the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, redeems the certificate parcel under division (A) or (C) of section 5721.38 of the Revised Code or redeems the certificate under section 5721.381 of the Revised Code.

(K) "Qualified trustee" means a trust company within the state or a bank having the power of a trust company within the state with a combined capital stock, surplus, and undivided profits of at least one hundred million dollars.

(L) "Tax certificate sale/purchase agreement" means the purchase and sale agreement described in division (C) of section 5721.33 of the Revised Code setting forth the certificate purchase price, plus any applicable premium or less any applicable discount, including, without limitation, the amount to be paid in cash and the amount and nature of any noncash consideration, the date of delivery of the tax certificates, and the other terms and conditions of the sale, including, without limitation, the rate of interest that the tax certificates shall bear.

(M) "Noncash consideration" means any form of consideration other than cash, including, but not limited to, promissory notes whether subordinate or otherwise.

(N) "Private attorney" means any attorney licensed to practice law in this state whose license has not been revoked and is not currently suspended, and who is retained to bring foreclosure proceedings pursuant to section 5721.37 of the Revised Code on behalf of a certificate holder.

(O) "Related certificate parcel" means, with respect to a certificate holder, the certificate parcel with respect to which the certificate holder has purchased and holds a tax certificate pursuant to sections 5721.30 to 5721.43 of the Revised Code and, with respect to a tax certificate, the certificate parcel against which the tax certificate has been sold pursuant to those sections.

(P) "Delinquent taxes" means delinquent taxes as defined in section 323.01 of the Revised Code and includes assessments and charges, and penalties and interest computed under section 323.121 of the Revised Code.

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

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

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

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

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

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

(B)(1) Except as otherwise provided in division (B)(3) of this section, when tax certificates are to be sold under section 5721.32 of the Revised Code with respect to parcels, the county treasurer shall send written notice by certified mail to either the owner of record or all interested parties discoverable through a title search, or both, of each parcel on the list. A notice to an owner shall be sent to the owner's last known tax-mailing address. The notice shall inform the owner or interested parties that a tax certificate will be offered for sale on the parcel, and that the owner or interested parties may incur additional expenses as a result of the sale.

(2) Except as otherwise provided in division (B)(3) of this section, when tax certificates are to be sold or transferred under section 5721.33 of the Revised Code with respect to parcels, the county treasurer, at least thirty days prior to the date of sale or transfer of such tax certificates, shall send written notice of the sale or transfer by certified mail to the last known tax-mailing address of the record owner of the property or parcel and may send such notice to all parties with an interest in the property that has been recorded in the property records of the county pursuant to section 317.08 of the Revised Code. The notice shall state that a tax certificate will be offered for sale or transfer on the parcel, and that the owner or interested parties

may incur additional expenses as a result of the sale or transfer.

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

(C) The county treasurer shall advertise the sale of tax certificates under section 5721.32 of the Revised Code in a newspaper of general circulation in the county, once a week for two consecutive weeks. The advertisement shall include the date, the time, and the place of the public auction, abbreviated legal descriptions of the parcels, and the names of the owners of record of the parcels. The advertisement also shall include the certificate purchase prices of the parcels or the total purchase price of tax certificates for sale in blocks of tax certificates.

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

(E) A tax certificate administration fund shall be created in the county treasury of each county selling tax certificates under sections 5721.30 to 5721.43 of the Revised Code. The fund shall be administered by the county treasurer, and used solely for the purposes of sections 5721.30 to 5721.43 of the Revised Code or as otherwise permitted in this division. Any fee received by the treasurer under sections 5721.30 to 5721.43 of the Revised Code shall be credited to the fund, except the bidder registration fee under division (B) of section 5721.32 of the Revised Code and the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code. To the extent there is a surplus in the fund from time to time, the surplus may, with the approval of the county treasurer, be utilized for the purposes of a county land reutilization corporation operating in the county.

(F) The county treasurers of more than one county may jointly conduct a regional sale of tax certificates under section 5721.32 of the Revised Code. A regional sale shall be held at a single location in one county, where the tax certificates from each of the participating counties shall be offered for sale

at public auction. Before the regional sale, each county treasurer shall advertise the sale for the parcels in the treasurer's county as required by division (C) of this section. At the regional sale, tax certificates shall be sold on parcels from one county at a time, with all of the certificates for one county offered for sale before any certificates for the next county are offered for sale.

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

Sec. 5721.32. (A) The sale of tax certificates by public auction may be conducted at any time after completion of the advertising of the sale under section 5721.31 of the Revised Code, on the date and at the time and place designated in the advertisements, and may be continued from time to time as the county treasurer directs. The county treasurer may offer the tax certificates for sale in blocks of tax certificates, consisting of any number of tax certificates as determined by the county treasurer.

(B)(1) The sale of tax certificates under this section shall be conducted at a public auction by the county treasurer or a designee of the county treasurer.

(2) No person shall be permitted to bid without completing a bidder registration form, in the form prescribed by the tax commissioner, and without filing the form with the county treasurer prior to the start of the auction, together with remittance of a registration fee, in cash, of five hundred dollars. The bidder registration form shall include a tax identification number of the registrant. The registration fee is refundable at the end of bidding on the day of the auction, unless the registrant is the winning bidder for one or more tax certificates or one or more blocks of tax certificates, in which case the fee may be applied toward the deposit required by this section.

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

(C) At the public auction, the county treasurer or the treasurer's designee or agent shall begin the bidding at eighteen per cent per year simple interest, and accept lower bids in even increments of one-fourth of one per cent to

the rate of zero per cent. The county treasurer, designee, or agent shall award the tax certificate to the person bidding the lowest certificate rate of interest. The county treasurer shall decide which person is the winning bidder in the event of a tie for the lowest bid offered, or if a person contests the lowest bid offered. The county treasurer's decision is not appealable.

(D)(1) The winning bidder shall pay the county treasurer a cash deposit of at least ten per cent of the certificate purchase price not later than the close of business on the day of the sale. The winning bidder shall pay the balance and the fee required under division (H) of this section not later than five business days after the day on which the certificate is sold. Except as provided under division (D)(2) of this section, if the winning bidder fails to pay the balance and fee within the prescribed time, the bidder forfeits the deposit, and the county treasurer shall retain the tax certificate and may attempt to sell it at any auction conducted at a later date.

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

(3) The county treasurer shall deposit the deposit forfeited or retained under divisions (D)(1) or (2) of this section in the county treasury to the credit of the tax certificate administration fund.

(E) Upon receipt of the full payment of the certificate purchase price from the purchaser, the county treasurer shall issue the tax certificate and record the tax certificate sale by entering into a tax certificate register the certificate purchase price, the certificate rate of interest, the date the certificate was sold, the name and address of the certificate holder, and any other information the county treasurer considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or in an electronic format. The name and address of the certificate holder may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificate to the certificate holder. The county treasurer shall apportion the part of the proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcel in the preceding tax year bears to the taxes levied by all such districts against the certificate parcel in the preceding tax year, and credit the part of the proceeds representing

assessments and other charges to the items of assessments and charges in the order in which those items became due. Upon issuing a tax certificate, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder.

(F) If a tax certificate is offered for sale under this section but is not sold, the county treasurer may strike the corresponding certificate parcel from the list of parcels selected for tax certificate sales. The lien for taxes, assessments, charges, penalties, and interest against a parcel stricken from the list thereafter may be foreclosed in the manner prescribed by section 323.25, sections 323.65 to 323.79, or section 5721.14, or 5721.18 of the Revised Code unless, prior to the institution of such proceedings against the parcel, the county treasurer restores the parcel to the list of parcels selected for tax certificate sales.

(G) A certificate holder shall not be liable for damages arising from a violation of sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters, that is or was committed by another person in connection with the parcel for which the tax certificate is held.

(H) When selling a tax certificate under this section, the county treasurer shall charge a fee to the purchaser of the certificate. The county treasurer shall set the fee at a reasonable amount that covers the treasurer's costs of administering the sale of the tax certificate. The county treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(I) After selling a tax certificate under this section, the county treasurer shall send written notice by certified mail to the owner of the certificate parcel at the owner's last known tax-mailing address. The notice shall inform the owner that the tax certificate was sold, shall describe the owner's options to redeem the parcel, including entering into a redemption payment plan under division (C)(1) of section 5721.38 of the Revised Code, and shall name the certificate holder and its secured party, if any. 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.

(J) A tax certificate shall not be sold to the owner of the certificate parcel. A tax certificate shall not be sold to a county land reutilization corporation after two years following the filing of its articles of

incorporation by the secretary of state.

Sec. 5721.33. (A) A county treasurer may, in the treasurer's discretion, negotiate the sale or transfer of any number of tax certificates with one or more persons, including a county land reutilization corporation. No tax certificate shall be sold or transferred to a county land reutilization corporation after two years following the filing of its articles of incorporation by the secretary of state. Terms that may be negotiated include, without limitation, any of the following:

(1) A premium to be added to or discount to be subtracted from the certificate purchase price for the tax certificates;

(2) Different time frames under which the certificate holder may initiate a foreclosure action than are otherwise allowed under sections 5721.30 to 5721.43 of the Revised Code, not to exceed six years after the date the tax certificate was sold or transferred;

(3) The amount to be paid in private attorney's fees related to tax certificate foreclosures, subject to section 5721.371 of the Revised Code;

(4) Any other terms of the sale or transfer that the county treasurer, in the treasurer's discretion, determines appropriate or necessary for the sale or transfer.

(B) The sale or transfer of tax certificates under this section shall be governed by the criteria established by the county treasurer pursuant to division (E) of this section.

(C) The county treasurer may execute a tax certificate sale/purchase agreement and other necessary agreements with a designated purchaser or purchasers to complete a negotiated sale or transfer of tax certificates.

(D) The tax certificate may be sold at a premium to or discount from the certificate purchase price. The county treasurer may establish as one of the terms of the negotiated sale the portion of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall pay in cash on the date the tax certificates are sold and the portion, if any, of the certificate purchase price, plus any applicable premium or less any applicable discount, that the purchaser or purchasers shall pay in noncash consideration and the nature of that consideration.

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

(E)(1) The county treasurer shall adopt rules governing the eligibility of persons to purchase tax certificates or to otherwise participate in a negotiated sale under this section. The rules may provide for precertification

of such persons, including a requirement for disclosure of income, assets, and any other financial information the county treasurer determines appropriate. The rules also may prohibit any person that is delinquent in the payment of any tax to the county or to the state, or that is in default in or on any other obligation to the county or to the state, from purchasing a tax certificate or otherwise participating in a negotiated sale of tax certificates under this section. The rules may also authorize the purchase of certificates by a county land reutilization corporation, and authorize the county treasurer to receive notes in lieu of cash, with such notes being payable to the treasurer upon the receipt or enforcement of such taxes, assessments, charges, costs, penalties, and interest, and as otherwise further agreed between the corporation and the treasurer. A county land reutilization corporation may not purchase any such certificate after two years following the filing of its articles of incorporation by the secretary of state. The eligibility information required shall include the tax identification number of the purchaser and may include the tax identification number of the participant. The county treasurer, upon request, shall provide a copy of the rules adopted under this section.

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

(G) Upon receipt of the full payment from the purchaser of the certificate purchase price or other agreed-upon consideration, plus any applicable premium and less any applicable discount, and the negotiated fee, if any, the county treasurer, or a qualified trustee whom the treasurer has engaged for such purpose, shall issue the tax certificate and record the tax certificate sale by entering into a tax certificate register the certificate purchase price, any premium paid or discount taken, the certificate rate of interest, the date the certificates were sold, the name and address of the certificate holder or, in the case of issuance of the tax certificates in a book-entry system, the name and address of the nominee, and any other information the county treasurer considers necessary. The county treasurer may keep the tax certificate register in a hard-copy format or an electronic format. The name and address of the certificate holder or nominee may be, upon receipt of instructions from the purchaser, that of the secured party of the actual purchaser, or an agent or custodian for the purchaser or secured party. The county treasurer also shall transfer the tax certificates to the certificate holder. The county treasurer shall apportion the part of the cash proceeds from the sale representing taxes, penalties, and interest among the several taxing districts in the same proportion that the amount of taxes levied by each district against the certificate parcels in the preceding tax

year bears to the taxes levied by all such districts against the certificate parcels in the preceding tax year, and credit the part of the proceeds representing assessments and other charges to the items of assessments and charges in the order in which those items became due. If the cash proceeds from the sale are not sufficient to fully satisfy the items of taxes, assessments, penalties, interest, and charges on the certificate parcels against which tax certificates were sold, the county treasurer shall credit the cash proceeds to such items pro rata based upon the proportion that each item of taxes, assessments, penalties, interest, and charges bears to the aggregate of all such items, or by any other method that the county treasurer, in the treasurer's sole discretion, determines is equitable. Upon issuing the tax certificates, the delinquent taxes that make up the certificate purchase price are transferred, and the superior lien of the state and its taxing districts for those delinquent taxes is conveyed intact to the certificate holder or holders.

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

(I) Neither a certificate holder nor its secured party, if any, shall be liable for damages arising from a violation of sections 3737.87 to 3737.891 or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6109., or 6111. of the Revised Code, or a rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters, that is or was committed by another person in connection with the parcel for which the tax certificate is held.

(J) When selling or transferring a tax certificate under this section, the county treasurer may negotiate with the purchaser of the certificate for fees paid by the purchaser to the county treasurer to reimburse the treasurer for any part or all of the treasurer's costs of preparing for and administering the sale of the tax certificate and any fees set forth by the county treasurer in the tax certificate sale/purchase agreement. Such fees, if any, shall be added to the certificate purchase price and shall be paid by the purchaser on the date of delivery of the tax certificate. The county treasurer shall deposit the fees in the county treasury to the credit of the tax certificate administration fund.

(K) After selling tax certificates under this section, the county treasurer shall send written notice by certified mail to the last known tax-mailing

address of the owner of the certificate parcel. 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. 5721.36. (A)(1) Except as otherwise provided in division (A)(2) of this section, the purchaser of a tax certificate sold as part of a block sale pursuant to section 5721.32 of the Revised Code may transfer the certificate to any person, and any other purchaser of a tax certificate pursuant to section 5721.32 or 5721.33 of the Revised Code may transfer the certificate to any person, except the owner of the certificate parcel or any corporation, partnership, or association in which such owner has an interest. The transferee of a tax certificate subsequently may transfer the certificate to any other person to whom the purchaser could have transferred the certificate. The transferor of a tax certificate shall endorse the certificate and shall swear to the endorsement before a notary public or other officer empowered to administer oaths. The transferee shall present the endorsed certificate and a notarized copy of a valid form of identification showing the transferee's taxpayer identification number to the county treasurer of the county where the certificate is registered, who shall, upon payment of a fee of twenty dollars to cover the costs associated with the transfer of a tax certificate, enter upon the register of certificate holders opposite the certificate entry the name and address of the transferee, the date of entry, and, upon presentation to the treasurer of instructions signed by the transferee, the name and address of any secured party of the transferee having an interest in the tax certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

Except as otherwise provided in division (A)(2) of this section, no request for foreclosure or notice of intent to foreclose, as the case may be, shall be filed by any person other than the person shown on the tax certificate register to be the certificate holder or a private attorney for that person properly authorized to act in that person's behalf.

(2) Upon registration of a security interest with the county treasurer, both of the following apply:

(a) No purchaser or transferee of a tax certificate, other than a county land reutilization corporation, may transfer that tax certificate except upon

presentation to the treasurer of instructions signed by the secured party authorizing such action. A county land reutilization corporation may transfer or assign tax certificates consistent with its public purposes and plan adopted pursuant to Chapter 1724. of the Revised Code.

(b) Only the secured party may issue a request for foreclosure or notice of intent to foreclose concerning that tax certificate.

(B)(1) Application may be made to the county treasurer for a duplicate certificate if a certificate is alleged by affidavit to have been lost or destroyed. The treasurer shall issue a duplicate certificate, upon payment of a fee of twenty dollars to cover the costs of issuing the duplicate certificate. The treasurer shall deposit the fee in the county treasury to the credit of the tax certificate administration fund.

(2) The duplicate certificate shall be plainly marked or stamped "duplicate."

(3) The treasurer shall enter the fact of the duplicate in the tax certificate register.

Sec. 5721.37. (A)(1) ~~With respect to a tax certificate~~ Division (A)(1) of this section applies to tax certificates purchased under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, at. 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 six years after that date, the 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 corporation, the corporation may institute a foreclosure action under the statutes pertaining to the foreclosure of mortgages or as permitted under sections 323.65 to 323.79 of the Revised Code at any time after it acquires the tax certificate.

(2) ~~With respect to a tax certificate~~ Division (A)(2) of this section applies to tax certificates purchased under section 5721.33 of the Revised Code; or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.33 of the Revised Code, at. 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 six years after that date or any extension of that date pursuant to division (C)(2) of section 5721.38 of the Revised Code, or not earlier or later than the dates negotiated by the county treasurer and specified in the tax certificate sale/purchase agreement, the certificate holder may file with the county treasurer a request for foreclosure, or a private attorney on behalf of ~~the~~ a certificate holder other than a county land reutilization corporation may file with the county treasurer a notice of intent to foreclose, on a form prescribed by the tax commissioner, provided the 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 corporation, the corporation may institute a foreclosure action under the statutes pertaining to the foreclosure of mortgages or as permitted under sections 323.65 to 323.79 of the Revised Code at any time after it acquires the tax certificate.

(3)(a) ~~With respect~~ Division (A)(3)(a) of this section applies to a tax certificate purchased under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, ~~if and not held by a county land reutilization corporation.~~ If, before the expiration of six years after the date a tax certificate was sold, the owner of the property for which the certificate was sold files a petition in bankruptcy, the county treasurer, upon being notified of the filing of the petition, shall notify the certificate holder by ordinary first-class or certified mail or by binary means of the filing of the petition. It is the obligation of the certificate holder to file a proof of claim with the bankruptcy court to protect the holder's interest in the certificate parcel. The last day on which the certificate holder may file a request for foreclosure or the private attorney may file a notice of intent to foreclose is the later of six years after the date the certificate was sold or one hundred eighty days after the certificate parcel is no longer property of the bankruptcy estate; however, the six-year period measured from the date the certificate was sold is tolled while the property owner's bankruptcy case remains open.

(b) ~~With respect~~ Division (A)(3)(b) of this section applies to a tax certificate purchased under section 5721.33 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued

under section 5721.33 of the Revised Code, ~~if~~ and not held by a county land reutilization corporation. If, before six years after the date a tax certificate was sold or before the date negotiated by the county treasurer, the owner of the property files a petition in bankruptcy, the county treasurer, upon being notified of the filing of the petition, shall notify the certificate holder by ordinary first-class or certified mail or by binary means of the filing of the petition. It is the obligation of the certificate holder to file a proof of claim with the bankruptcy court to protect the holder's interest in the certificate parcel. The last day on which the certificate holder may file a notice of intent to foreclose is the later of six years after the date the tax certificate was sold or the date negotiated by the county treasurer, or one hundred eighty days after the certificate parcel is no longer property of the bankruptcy estate; however, the six-year or negotiated period being measured after the date the certificate was sold is tolled while the property owner's bankruptcy case remains open. If the certificate holder is a county land reutilization corporation, the corporation may institute a foreclosure action under the statutes pertaining to the foreclosure of mortgages or as permitted under sections 323.65 to 323.79 of the Revised Code at any time after it acquires such tax certificate, subject to any restrictions under such bankruptcy law or proceeding.

(c) Interest at the certificate rate of interest continues to accrue during any extension of time required by division (A)(3)(a) or (b) of this section unless otherwise provided under Title 11 of the United States Code.

(4) If, before the expiration of three years from the date 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. ~~The~~ 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 division (A)(1) or (2) of 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 fee in the amount prescribed by the county prosecuting attorney to cover the prosecuting attorney's legal costs incurred in the foreclosure proceeding.

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

(2) With respect to a certificate purchased under section 5721.32, 5721.33, or 5721.42 of the Revised Code, if the certificate parcel has not been redeemed, at least one certificate respecting the certificate parcel, held by the certificate holder filing the 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, a notice of intent to foreclose has been filed, and the payment required under division (B) of this section has been made, the county treasurer shall certify notice to that effect to the

private attorney. The county treasurer also shall send notice by ordinary first class or certified mail or by binary means to all certificate holders other than the certificate holder represented by the attorney that a notice of intent to foreclose has been filed and that payment for the tax certificates is forthcoming. After receipt of the treasurer's certification and not later than one hundred twenty days after the filing of the intent to foreclose or the number of days specified under the terms of a negotiated sale under section 5721.33 of the Revised Code, the private attorney shall commence a foreclosure proceeding in the name of the certificate holder in the manner provided under division (F) of this section to enforce the lien vested in the certificate holder by the certificate. The private attorney shall attach to the complaint the notice of intent to foreclose and the county treasurer's written certification.

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

(E)(1)(a) ~~If~~ Except with respect to a county land reutilization corporation, if, in the case of a certificate purchased under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, the certificate holder does not file with the county treasurer a request for foreclosure or a notice of intent to foreclose with the required payment within six years after the date shown on the tax certificate as the date the certificate was sold or within the period provided under division (A)(3)(a) of this section, and during that time the certificate has not been voided under section 5721.381 of the Revised Code and the parcel has not been redeemed or foreclosed upon, the certificate holder's lien against the parcel is canceled, and the certificate is voided, subject to division (E)(1)(b) of this section.

(b) In the case of any tax certificate purchased under section 5721.32 of the Revised Code or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code prior to ~~the effective date of the amendment of this section by H.B. 562 of the 127th general assembly June 24, 2008~~, the county treasurer, upon application by the certificate holder, may sell to the certificate holder a new

certificate extending the three-year period prescribed by division (E)(1) of this section, as that division existed prior to that ~~effective~~ date, to six years after the date shown on the original certificate as the date it was sold or any extension of that date.

(2)(a) ~~If~~ Except with respect to a county land reutilization corporation, ~~if~~, in the case of a certificate purchased under section 5721.33 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.33 of the Revised Code, the certificate holder does not file with the county treasurer a request for foreclosure or a notice of intent to foreclose with respect to a certificate parcel with the required payment within six years after the date shown on the tax certificate as the date the certificate was sold or any extension of that date pursuant to division (C)(2) of section 5721.38 of the Revised Code, or within the period provided under division (A)(3)(b) of this section or as specified under the terms of a negotiated sale under section 5721.33 of the Revised Code, and during that time the certificate has not been voided under section 5721.381 of the Revised Code and the certificate parcel has not been redeemed or foreclosed upon, the certificate holder's lien against the parcel is canceled and the certificate is voided, subject to division (E)(2)(b) of this section.

(b) In the case of any tax certificate purchased under section 5721.33 of the Revised Code prior to October 10, 2000, the county treasurer, upon application by the certificate holder, may sell to the certificate holder a new certificate extending the three-year period prescribed by division (E)(2) of this section, as that division existed prior to October 10, 2000, to six years after the date shown on the original certificate as the date it was sold or any extension of that date.

(3) The county treasurer and the certificate holder shall negotiate the premium, in cash, to be paid for a new certificate sold under division (E)(1)(b) or (2)(b) of this section. If the county treasurer and certificate holder do not negotiate a mutually acceptable premium, the county treasurer and certificate holder may agree to engage a person experienced in the valuation of financial assets to appraise a fair premium for the new certificate. The certificate holder has the option to purchase the new certificate for the fair premium so appraised. Not less than one-half of the fee of the person so engaged shall be paid by the certificate holder requesting the new certificate; the remainder of the fee shall be paid from the proceeds of the sale of the new certificate. If the certificate holder does not purchase the new certificate for the premium so appraised, the certificate holder shall pay the entire fee. The county treasurer shall credit the

remaining proceeds from the sale to the items of taxes, assessments, penalties, interest, and charges in the order in which they became due.

(4) A certificate issued under division (E)(1)(b) or (2)(b) of this section vests in the certificate holder and its secured party, if any, the same rights, interests, privileges, and immunities as are vested by the original certificate under sections 5721.30 to 5721.43 of the Revised Code. The certificate shall be issued in the same form as the form prescribed for the original certificate issued except for any modifications necessary, in the county treasurer's discretion, to reflect the extension under this division of the certificate holder's lien to six years after the date shown on the original certificate as the date it was sold or any extension of that date. The certificate holder may record a certificate issued under division (E)(1)(b) or (2)(b) of this section or memorandum thereof as provided in division (B) of section 5721.35 of the Revised Code, and the county recorder shall index the certificate and record any subsequent cancellation of the lien as provided in that section. The sale of a certificate extending the lien under division (E)(1)(b) or (2)(b) of this section does not impair the right of redemption of the owner of record of the certificate parcel or of any other person entitled to redeem the property.

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

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

The foreclosure proceedings under this division, except as otherwise

provided in this division, shall be instituted and prosecuted in the same manner as is provided by law for the foreclosure of mortgages on land, except that, if service by publication is necessary, such publication shall be made once a week for three consecutive weeks and the service shall be complete at the expiration of three weeks after the date of the first publication.

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

It is sufficient, having been made a proper party to the foreclosure proceeding, for the certificate holder to allege in such holder's complaint that the tax certificate has been duly purchased by the certificate holder, that the certificate redemption price is due and unpaid, ~~and~~ and, if applicable, that the certificate holder desires to invoke the alternative redemption period prescribed in sections 323.65 to 323.79 of the Revised Code, without setting forth in such holder's complaint any other special matter relating to the foreclosure proceeding. The complaint shall pray for an order directing the sheriff, or the bailiff if the complaint is filed in municipal court, to offer the property for sale in the manner provided in section 5721.19 of the Revised Code or otherwise transferred according to any applicable procedures provided in sections 323.65 to 323.79 of the Revised Code, unless the complaint documents that the county auditor has determined that the true value of the certificate parcel is less than the certificate purchase price. In that case, the prayer of the complaint shall request that fee simple title to the property be transferred to and vested in the certificate holder free and clear of all subordinate liens.

In the foreclosure proceeding, the certificate holder may join in one action any number of tax certificates relating to the same owner. However, the decree for each tax certificate shall be rendered separately and any proceeding may be severed, in the discretion of the court or board of revision, for the purpose of trial or appeal. ~~Upon~~ Except as may otherwise be provided in sections 323.65 to 323.79 of the Revised Code, upon confirmation of sale, the court or board of revision shall order payment of all costs related directly or indirectly to the tax certificate, including, without limitation, attorney's fees of the holder's attorney in accordance with section

5721.371 of the Revised Code. The tax certificate purchased by the certificate holder is presumptive evidence in all courts and boards of revision and in all proceedings, including, without limitation, at the trial of the foreclosure action, of the amount and validity of the taxes, assessments, charges, penalties by the court and added to such principal amount, and interest appearing due and unpaid and of their nonpayment.

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

Sec. 5721.38. (A) At any time prior to payment to the county treasurer by the certificate holder to initiate foreclosure proceedings under division (B) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may redeem the parcel by paying to the county treasurer an amount equal to the total of the certificate redemption prices of all tax certificates respecting that parcel.

(B) At any time after payment to the county treasurer by the certificate holder to initiate foreclosure proceedings under section 5721.37 of the Revised Code, and prior to before the filing of the entry of confirmation of sale of a certificate parcel, or the expiration of the alternative redemption period defined in section 323.65 of the Revised Code under foreclosure proceedings filed by the county prosecuting attorney ~~or prior to, and before~~ the decree conveying title to the certificate holder is rendered as provided for in division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel or any other person entitled to redeem that parcel may redeem the parcel by paying to the county treasurer the sum of the following amounts:

(1) The amount described in division (A) of this section;

(2) Interest on the certificate purchase price for each tax certificate sold respecting the parcel at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division;

(3) An amount equal to the sum of the county prosecuting attorney's fee under division (B)(3) of section 5721.37 of the Revised Code plus interest on that amount at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder and ending on the day the parcel is redeemed under this division. If the parcel is redeemed before the complaint has been filed, the prosecuting attorney shall adjust the fee to reflect services performed to the date of redemption, and the county

treasurer shall calculate the interest based on the adjusted fee and refund any excess fee to the certificate holder.

(4) Reasonable attorney's fees in accordance with section 5721.371 of the Revised Code if the certificate holder retained a private attorney to foreclose the lien;

(5) Any other costs and fees of the proceeding allocable to the certificate parcel as determined by the court or board of revision.

The county treasurer may collect the total amount due under divisions (B)(1) to (5) of this section in the form of guaranteed funds acceptable to the treasurer. Immediately upon receipt of such payments, the county treasurer shall reimburse the certificate holder who initiated foreclosure proceedings as provided in division (D) of this section. The county treasurer shall pay the certificate holder interest at the rate of eighteen per cent per year on amounts paid under divisions (B)(2) and (3) of section 5721.37 of the Revised Code, beginning on the day the certificate holder paid the amounts under those divisions and ending on the day the parcel is redeemed under this section.

(C)(1) During the period beginning on the date a tax certificate is sold under section 5721.32 of the Revised Code and ending one year from that date, the county treasurer may enter into a redemption payment plan with the owner of record of the certificate parcel or any other person entitled to redeem that parcel. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate in installments, with the final installment due no later than one year after the date the tax certificate is sold. The certificate holder may at any time, by written notice to the county treasurer, agree to accept installments collected to the date of notice as payment in full. Receipt of such notice by the treasurer shall constitute satisfaction of the payment plan and redemption of the tax certificate.

(2) During the period beginning on the date a tax certificate is sold under section 5721.33 of the Revised Code and ending on the date the decree is rendered on the foreclosure proceeding under division (F) of section 5721.37 of the Revised Code, the owner of record of the certificate parcel, or any other person entitled to redeem that parcel, may enter into a redemption payment plan with the certificate holder and all secured parties of the certificate holder. The plan shall require the owner or other person to pay the certificate redemption price for the tax certificate, an administrative fee not to exceed one hundred dollars per year, and the actual fees and costs incurred, in installments, with the final installment due no later than six years after the date the tax certificate is sold. The certificate holder shall give written notice of the plan to the applicable county treasurer within sixty

days after entering into the plan and written notice of default under the plan within ninety days after the default. If such a plan is entered into, the time period for filing a request for foreclosure or a notice of intent to foreclose under section 5721.37 of the Revised Code is extended by the length of time the plan is in effect and not in default.

(D)(1) Immediately upon receipt of full payment under division (A) or (B) of this section, the county treasurer shall make an entry to that effect in the tax certificate register, credit the payment to the tax certificate redemption fund created in the county treasury, and shall notify the certificate holder or holders by ordinary first class or certified mail or by binary means that the parcel has been redeemed and the lien or liens canceled, and that payment on the certificate or certificates is forthcoming. The treasurer shall pay the tax certificate holder or holders promptly.

The county treasurer shall administer the tax certificate redemption fund for the purpose of redeeming tax certificates. Interest earned on the fund shall be credited to the county general fund. If the county has established a county land reutilization corporation, the county treasurer may apply interest earned on the fund to the payment of the expenses of such corporation.

(2) If a redemption payment plan is entered into pursuant to division (C)(1) of this section, the county treasurer immediately shall notify each certificate holder by ordinary first class or certified mail or by binary means of the terms of the plan. Installment payments made pursuant to the plan shall be deposited in the tax certificate redemption fund. Any overpayment of the installments shall be refunded to the person responsible for causing the overpayment if the person applies for a refund under this section. If the person responsible for causing the overpayment fails to apply for a refund under this section within five years from the date the plan is satisfied, an amount equal to the overpayment shall be deposited into the general fund of the county. If the county has established a county land reutilization corporation, the county treasurer may apply such overpayment to the payment of the expenses of the corporation.

Upon satisfaction of the plan, the county treasurer shall indicate in the tax certificate register that the plan has been satisfied, and shall notify each certificate holder by ordinary first class or certified mail or by binary means that the plan has been satisfied and that payment on the certificate or certificates is forthcoming. The treasurer shall pay each certificate holder promptly.

If a redemption payment plan becomes void, the county treasurer shall notify each certificate holder by ordinary first class or certified mail or by binary means. If a certificate holder files a request for foreclosure under

section 5721.37 of the Revised Code, upon the filing of the request for foreclosure, any money paid under the plan shall be refunded to the person that paid the money under the plan.

(3) Upon receipt of the payment required under division (B)(1) of section 5721.37 of the Revised Code, the treasurer shall pay all other certificate holders and indicate in the tax certificate register that such certificates have been satisfied. If a county has organized a county land reutilization corporation, the county treasurer may apply the redemption price and any applicable interest payable under division (B) of this section to the payment of the expenses of the corporation.

Sec. 5721.39. (A) In its judgment of foreclosure rendered in actions filed pursuant to section 5721.37 of the Revised Code, the court or board of revision shall enter a finding that includes all of the following with respect to the certificate parcel:

(1) The amount of the sum of the certificate redemption prices for all the tax certificates sold against the parcel;

(2) Interest on the certificate purchase prices of all certificates at the rate of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder under division (B) of section 5721.37 of the Revised Code;

(3) The amount paid under division (B)(2) of section 5721.37 of the Revised Code, plus interest at the rate of eighteen per cent per year for the period beginning on the day the certificate holder filed a request for foreclosure or a notice of intent to foreclose under division (A) of that section;

(4) Any delinquent taxes on the parcel that are not covered by a payment under division (B)(2) of section 5721.37 of the Revised Code;

(5) Fees and costs incurred in the foreclosure proceeding instituted against the parcel, including, without limitation, the fees and costs of the prosecuting attorney represented by the fee paid under division (B)(3) of section 5721.37 of the Revised Code, plus interest as provided in division (D)(2)(d) of this section, or the fees and costs of the private attorney representing the certificate holder, and charges paid or incurred in procuring title searches and abstracting services relative to the subject premises.

(B) The court or board of revision may order the certificate parcel to be sold or otherwise transferred according to law, without appraisal and as set forth in the prayer of the complaint, for not less than the amount of its finding, or, in the event that the true value of the certificate parcel as determined by the county auditor is less than the certificate redemption price, the court or board of revision may, as prayed for in the complaint,

issue a decree transferring fee simple title free and clear of all subordinate liens to the certificate holder or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. A decree of the court or board of revision transferring fee simple title to the certificate holder is forever a bar to all rights of redemption with respect to the certificate parcel.

(C) ~~Each~~ Except as otherwise provided in sections 323.65 to 323.79 of the Revised Code, and the alternative redemption period thereunder, each certificate parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution. The advertisement for sale of certificate parcels shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

~~Whenever~~ Except as otherwise provided in sections 323.65 to 323.79 of the Revised Code, whenever the officer charged to conduct the sale offers a certificate parcel for sale and no bids are made equal to at least the amount of the ~~court's~~ finding of the court or board of revision, the officer shall adjourn the sale of the parcel to the second date that was specified in the advertisement of sale. The second sale shall be held at the same place and commence at the same time as set forth in the advertisement of sale. The officer shall offer any parcel not sold at the first sale. Upon the conclusion of any sale, or if any parcel remains unsold after being offered at two sales, the officer conducting the sale shall report the results to the court or board of revision.

(D) Upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(1) The fees and costs incurred in the proceeding filed against the parcel pursuant to section 5721.37 of the Revised Code shall be paid first, including attorney's fees of the certificate holder's attorney payable under division (F) of that section, or the county prosecutor's costs covered by the fee paid by the certificate holder under division (B)(3) of that section.

(2) Following the payment required by division (D)(1) of this section, the certificate holder that filed the notice of intent to foreclose or request for foreclosure with the county treasurer shall be paid the sum of the following amounts:

(a) The sum of the amount found due for the certificate redemption prices of all the tax certificates that are sold against the parcel;

(b) Any premium paid by the certificate holder at the time of purchase;

(c) Interest on the amounts paid by the certificate holder under division (B)(1) of section 5721.37 of the Revised Code at the rate of eighteen per

cent per year beginning on the day on which the payment was submitted by the certificate holder to the county treasurer and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder;

(d) Interest on the amounts paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder under divisions (B)(2) and (3) of that section and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder pursuant to this section, except that such interest shall not accrue for more than three years if the certificate was sold under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, or more than six years if the certificate was sold under section 5721.33 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.33 of the Revised Code, after the day the amounts were paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code;

(e) The amounts paid by the certificate holder under divisions (B)(1), (2), and (3) of section 5721.37 of the Revised Code.

(3) Following the payment required by division (D)(2) of this section, any amount due for taxes, assessments, charges, penalties, and interest not covered by the tax certificate holder's payment under division (B)(2) of section 5721.37 of the Revised Code shall be paid, including all taxes, assessments, charges, penalties, and interest payable subsequent to the entry of the finding and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due, and those taxes, assessments, charges, penalties, and interest are deemed satisfied and shall be removed from the tax list and duplicate.

(4) Any residue of money from proceeds of the sale shall be disposed of as prescribed by section 5721.20 of the Revised Code.

(E) Unless the parcel previously was redeemed pursuant to section 5721.25 or 5721.38 of the Revised Code, upon the filing of the entry of confirmation of sale, or an order to transfer the parcel under sections 323.65 to 323.79 of the Revised Code, the title to the parcel is incontestable in the

purchaser and is free and clear of all liens and encumbrances, except a federal tax lien, notice of which lien is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to section 5721.37 of the Revised Code, and which lien was foreclosed in accordance with 28 U.S.C.A. 2410(c), and except for the easements and covenants of record running with the land or lots that were created prior to the time the taxes or assessments, for the nonpayment of which a tax certificate was issued and the parcel sold at foreclosure, became due and payable.

The title shall not be invalid because of any irregularity, informality, or omission of any proceedings under this chapter or in any processes of taxation, if such irregularity, informality, or omission does not abrogate the provision for notice to holders of title, lien, or mortgage to, or other interests in, such foreclosed parcels, as prescribed in this chapter.

Sec. 5721.40. If any tax certificate parcel is twice offered for sale pursuant to section 5721.39 of the Revised Code and remains unsold for want of bidders, the officer who conducted the sales shall certify to the court or board of revision that the parcel remains unsold after two sales. The court or board of revision, by entry, shall order the parcel forfeited to the certificate holder who filed the request for foreclosure or notice of intent to foreclose under section 5721.37 of the Revised Code. The clerk of the court shall certify copies of the court's order to the county treasurer. The county treasurer shall notify the certificate holder by ordinary and certified mail, return receipt requested, that the parcel remains unsold, and shall instruct the certificate holder of the manner in which the holder shall obtain the deed to the parcel. The officer who conducted the sales shall prepare and record the deed conveying title to the parcel to the certificate holder.

Nothing in this section impedes, abridges, or restricts a certificate holder from instituting foreclosure proceedings under sections 323.65 to 323.79 of the Revised Code.

Upon transfer of the deed to the certificate holder under this section, all right, title, claim, and interest in the certificate parcel are transferred to and vested in the certificate holder. The title to the parcel is incontestable in the certificate holder and is free and clear of all liens and encumbrances, except the following:

(A) A federal tax lien, notice of which was properly filed in accordance with section 317.09 of the Revised Code prior to the date that the foreclosure proceeding was instituted under section 5721.37 of the Revised Code and which was foreclosed in accordance with 28 U.S.C. 2410(c);

(B) Easements and covenants of record running with the land that were

created prior to the time the taxes or assessments, for the nonpayment of which a tax certificate was issued, became due and payable.

Sec. 5721.43. (A) Without the prior written consent of the county treasurer, no person shall directly, through an agent, or otherwise, initiate contact with the owner of a parcel with respect to which the person holds a tax certificate to encourage or demand payment before one ~~year~~ month has elapsed following the purchase of the certificate. This division does not apply if the certificate holder is a county land reutilization corporation.

(B) A county treasurer may bar any person who violates division (A) of this section from bidding at a tax certificate sale conducted by the treasurer.

(C)(1) The attorney general or county prosecuting attorney, upon written request of a county treasurer, shall bring an action for an injunction against any person who has violated, is violating, or is threatening to violate division (A) of this section.

(2) Any person who violates division (A) of this section shall be assessed a civil penalty of not more than five thousand dollars for each offense to be paid into the state treasury to the credit of the general revenue fund. Upon written request of a county treasurer, the attorney general or county prosecuting attorney shall commence an action against any such violator. Any action under this division is a civil action, governed by the Rules of Civil Procedure and other rules of practice and procedure applicable to civil actions.

Sec. 5722.01. As used in this chapter:

(A) "Electing subdivision" means a municipal corporation that has enacted an ordinance or a township or county that has adopted a resolution pursuant to section 5722.02 of the Revised Code for purposes of adopting and implementing the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code. A county land reutilization corporation organized by a county and designated to act on behalf of the county pursuant to division (B) of section 5722.02 of the Revised Code shall be deemed the electing subdivision for all purposes of this chapter, except as otherwise expressly provided in this chapter.

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

(C) "Delinquent lands" has the same meaning as in section 5721.01 of the Revised Code, and "delinquent vacant lands" are delinquent lands that are unimproved by any dwelling.

~~(C)~~(D) "Land reutilization program" means the procedures and activities concerning the acquisition, management, and disposition of affected

delinquent lands set forth in sections 5722.02 to 5722.15 of the Revised Code.

~~(D)~~(E) "Minimum bid," in the case of a sale of property foreclosed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18, or foreclosed and forfeited pursuant to section 5721.14 of the Revised Code, means a bid in an amount equal to the sum of the taxes, assessments, charges, penalties, and interest due and payable on the parcel subsequent to the delivery to the county prosecuting attorney of the delinquent land or delinquent vacant land tax certificate or master list of delinquent or delinquent vacant tracts containing the parcel, and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale, plus the costs of foreclosure or foreclosure and forfeiture proceedings against the property.

~~(E)~~(F) "Nonproductive land" means any parcel of delinquent vacant land with respect to which a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79, a foreclosure proceeding pursuant to division (A) or (B) of section 5721.18, or a foreclosure and forfeiture proceeding pursuant to section 5721.14 of the Revised Code has been instituted; and any parcel of delinquent land with respect to which a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or division (A) or (B) of section 5721.18 of the Revised Code has been instituted, and upon which there are no buildings or other structures, or upon which there are either:

(1) Buildings or other structures that are not in the occupancy of any person and as to which the township or municipal corporation within whose boundaries the parcel is situated has instituted proceedings under section 505.86 or 715.26 of the Revised Code, or Section 3 of Article XVIII, Ohio Constitution, for the removal or demolition of such buildings or other structures by the township or municipal corporation because of their insecure, unsafe, or structurally defective condition;

(2) Buildings or structures that are not in the occupancy of any person at the time the foreclosure proceeding is initiated and whose acquisition the municipal corporation, county, ~~or township,~~ or county land reutilization corporation determines to be necessary for the implementation of an effective land reutilization program.

~~(F)~~(G) "Occupancy" means the actual, continuous, and exclusive use and possession of a parcel by a person having a lawful right to such use and possession.

~~(G)~~(H) "Land within an electing subdivision's boundaries" does not include land within the boundaries of a municipal corporation, unless the

electing subdivision is the municipal corporation or the municipal corporation adopts an ordinance that gives consent to the electing subdivision to include such land.

Sec. 5722.02. (A) Any municipal corporation, county, or township may elect to adopt and implement the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code to facilitate the effective reutilization of nonproductive land situated within its boundaries. Such election shall be made by ordinance in the case of a municipal corporation, and by resolution in the case of a county or township. The ordinance or resolution shall state that the existence of nonproductive land within its boundaries is such as to necessitate the implementation of a land reutilization program to foster either the return of such nonproductive land to tax revenue generating status or the devotion thereof to public use.

~~An~~ (B) Any county adopting a resolution under division (A) of this section may direct in the resolution that a county land reutilization corporation be organized under Chapter 1724. of the Revised Code to act on behalf of and cooperate with the county in exercising the powers and performing the duties of the county under this chapter. The powers extended to a county land reutilization corporation shall not be construed as a limitation on the powers granted to a county land reutilization corporation under Chapter 1724. of the Revised Code, but shall be construed as additional powers, except that a county land reutilization corporation may not acquire any interest in real property under this chapter after two years following the filing of its articles of incorporation by the secretary of state.

(C) An electing subdivision shall promptly deliver certified copies of such ordinance or resolution to the auditor, treasurer, and the prosecutor of each county in which the electing subdivision is situated. On and after the effective date of such ordinance or resolution, the foreclosure, sale, management, and disposition of all nonproductive land situated within the electing subdivision's boundaries shall be governed by the procedures set forth in sections 5722.02 to 5722.15 of the Revised Code, and, in the case of a county land reutilization corporation, as authorized under Chapter 1724. of the Revised Code. When a county adopts a resolution organizing a county land reutilization corporation pursuant to this chapter, the county shall deliver a copy of the resolution to the county auditor, county treasurer, and county prosecuting attorney.

(D) A county, a county land reutilization corporation, and a municipal corporation or township may enter into an agreement to implement the procedures in sections 5722.02 to 5722.15 of the Revised Code within the boundaries of the municipal corporation or township if the county and the

township or municipal corporation are electing subdivisions and the county has, by resolution, designated a county land reutilization corporation to act on its behalf under this chapter.

Any property acquired by a county land reutilization corporation in a transaction other than the tax foreclosure procedures in Chapter 323., 5721., or 5723. of the Revised Code shall be subject to a priority right of acquisition by a municipal corporation or township in which the property is located for a period of thirty days after the county land reutilization corporation first records the deed evidencing acquisition of such property with the county recorder. A municipal corporation or township claiming a priority right of acquisition shall file, and the county recorder shall record, an instrument evidencing such right within the thirty-day period. The instrument shall include the name and address of the applicable municipal corporation or township, the parcel or other identifying number and an affirmative statement by the municipal corporation or township that it intends to acquire the property. If the municipal corporation or township records such an instrument within the thirty-day period, then the priority right of acquisition shall be effective for a period of ninety days after the instrument is recorded. If the municipal corporation or township does not record the instrument expressing its intent to acquire the property or, if having timely recorded such instrument does not thereafter acquire and record a deed within the ninety-day period following the recording of its intent to acquire the property, then the county land reutilization corporation may dispose of such property free and clear of any claim or interest of such municipal corporation or township. If a municipal corporation or township does not record an instrument of intent to acquire property within the thirty-day period, or if a municipal corporation or township, after timely recording an instrument of intent to acquire a parcel, does not thereafter acquire the parcel within ninety days and record a deed thereto with the county recorder, the municipal corporation or township has no statutory, legal, or equitable claim or estate in property acquired by the county land reutilization corporation. This section shall not be construed to constitute an exception to free and clear title to the property held by a county land reutilization corporation or any of its subsequent transferees, or to preclude a county land reutilization corporation and any municipal corporation or township from entering into an agreement that disposes of property on terms to which they may thereafter mutually agree.

Sec. 5722.03. (A) On and after the effective date of an ordinance or resolution adopted pursuant to section 5722.02 of the Revised Code, nonproductive land within an electing subdivision's boundaries that the

subdivision wishes to acquire and that has either been advertised and offered for sale or is otherwise available for acquisition pursuant to a foreclosure proceeding as provided in section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, but is not sold for want of a minimum bid, shall be sold or transferred to the electing subdivision in the manner set forth in this section or sections 323.65 to 323.79 of the Revised Code.

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

(C) The electing subdivision shall select from such lists the delinquent lands that constitute nonproductive lands that it wishes to acquire, and shall notify the prosecuting attorney of its selection prior to the advertisement and sale of the nonproductive lands pursuant to such a foreclosure proceeding, or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. Notwithstanding the sales price provisions to the contrary in division (A) of section 323.28 or in divisions (A)(1) and (C) of section 5721.19 of the Revised Code, selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code that require a sale shall be advertised for sale and be sold, without appraisal, for not less than the amount determined under division (A)(1) of section 323.28 or sections 323.65 to 323.79 of the Revised Code in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 323.25 or sections 323.65 to 323.79 of the Revised Code, or the amount determined under division (A)(2) of section 5721.19 in the case of selected nonproductive lands subject to a foreclosure proceeding pursuant to section 5721.18 of the Revised Code, or as prescribed in sections 323.65 to 323.79 of the Revised Code. ~~All~~ Except as otherwise authorized in section 323.78 of the Revised Code, all nonproductive lands so selected, when advertised for sale pursuant to a foreclosure proceeding, shall be advertised separately from the advertisement applicable to other delinquent lands. 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 Except for sales and transfers under sections 323.65 to 323.79 of the Revised Code, if any nonproductive land selected by an electing subdivision is advertised and offered for sale at two sales 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 the second sale for the land, and the land is deemed sold to the electing subdivision for no consideration other than the fee charged under division (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 be the electing subdivision deemed to have submitted the winning bid under this division. If a municipal corporation and a county land reutilization corporation select the same parcel or parcels of land, the municipal corporation shall be deemed the winning bidder under this division. The officer conducting the sale shall announce the bid of the electing subdivision at the sale and shall report the proceedings to the court for confirmation of sale.

(E) Upon the sale or transfer of any nonproductive land to an electing subdivision, the county auditor shall charge the costs, as determined by the court, incurred in the foreclosure proceeding instituted under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code and applicable to the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, penalties, and interest on the nonproductive land due and payable at the time the land was sold pursuant to the foreclosure

proceeding. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. For the purposes of this division, a county land reutilization corporation shall be deemed to have the proportionate interest of the county on whose behalf it has been designated and organized in the taxes, assessments, charges, penalties, and interest on the nonproductive land in that county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except that in the case of a county land reutilization corporation acting on behalf of a county, the auditor shall provide an invoice to the corporation for the amount charged to it.

(F) ~~Unless the nonproductive land is redeemed pursuant to section 323.31 or 5721.25 of the Revised Code, upon the filing of the entry of confirmation of sale, the~~ The officer conducting the sale shall execute and file for recording a deed conveying title to the land and, once the deed has been recorded, upon the filing of the the entry of the confirmation of sale, unless the nonproductive land is redeemed under section 323.31 or 5721.18 of the Revised Code. If the alternative redemption period applies under section 323.78 of the Revised Code, the officer shall not execute the deed and file it for recording until the alternative redemption period expires. In either case, once the deed has been recorded, the officer shall deliver the deed to the electing subdivision; thereupon, title to the land is incontestable in the electing subdivision and free and clear of all liens and encumbrances, except those easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the land is sold or transferred at foreclosure, became due and payable. At the time of the sale or transfer, the officer shall collect and the electing subdivision shall pay the fee required by law for transferring and recording of deeds.

The title is not invalid because of any irregularity, informality, or omission of any proceedings under section 323.25, sections 323.65 to 323.79, this chapter, or Chapter 5721. of the Revised Code, or in any processes of taxation, if such irregularity, informality, or omission does not abrogate any provision of such chapters for notice to holders of title, lien, or mortgage to, or other interests in, the foreclosed lands.

Sec. 5722.04. (A) Upon receipt of an ordinance or resolution adopted

pursuant to section 5722.02 of the Revised Code, the county auditor shall deliver to the electing subdivision a list of all delinquent lands within an electing subdivision's boundaries that have been forfeited to the state pursuant to section 5723.01 of the Revised Code and thereafter shall notify the electing subdivision of any additions to or deletions from such list.

The electing subdivision shall select from such lists the forfeited lands that constitute nonproductive lands that the subdivision wishes to acquire, and shall notify the county auditor of its selection prior to the advertisement and sale of such lands. Notwithstanding the sales price provisions of division (A)(1) of section 5723.06 of the Revised Code, the selected nonproductive lands shall be advertised for sale and be sold to the highest bidder for an amount at least sufficient to pay the amount determined under division (A)(2) of section 5721.16 of the Revised Code. All nonproductive lands forfeited to the state and selected by an electing subdivision, when advertised for sale pursuant to the relevant procedures set forth in Chapter 5723. of the Revised Code, shall be advertised separately from the advertisement applicable to other forfeited lands. The advertisement relating to the selected nonproductive lands also shall include a statement that the lands have been selected by the electing subdivision as nonproductive lands that it wishes to acquire and that, if at the forfeiture sale no bid for the sum of the taxes, assessments, charges, penalties, interest, and costs due on the parcel as determined under division (A)(1)(a) of section 5723.06 of the Revised Code is received, the lands shall be sold to the electing subdivision.

(B) If any nonproductive land that has been forfeited to the state and selected by an electing subdivision is advertised and offered for sale by the auditor pursuant to Chapter 5723. of the Revised Code, but no minimum bid is received, the electing subdivision shall be deemed to have submitted the winning bid, and the land is deemed sold to the electing subdivision for no consideration other than the fee charged under division (C) of this section. If both a county and a township in 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 county auditor of such selection shall be~~ the electing subdivision deemed to have submitted the winning bid under this division shall be determined pursuant to division (D) of section 5722.03 of the Revised Code.

The auditor shall announce the bid at the sale and shall declare the selected nonproductive land to be sold to the electing subdivision. The auditor shall deliver to the electing subdivision a certificate of sale.

(C) On the returning of the certificate of sale to the auditor, the auditor shall execute and file for recording a deed conveying title to the selected

nonproductive land and, once the deed has been recorded, deliver it to the electing subdivision. Thereupon, all previous title is extinguished, and the title in the electing subdivision is incontestable and free and clear from all liens and encumbrances, except taxes and special assessments that are not due at the time of the sale and any easements and covenants of record running with the land and created prior to the time at which the taxes or assessments, for the nonpayment of which the nonproductive land was forfeited, became due and payable. At the time of the sale, the auditor shall collect and the electing subdivision shall pay the fee required by law for transferring and recording of deeds.

Upon delivery of a deed conveying any nonproductive land to an electing subdivision, the county auditor shall charge all costs incurred in any proceeding instituted under section 5721.14 or 5721.18 of the Revised Code or incurred as a result of the forfeiture and sale of the nonproductive land to the taxing districts, including the electing subdivision, in direct proportion to their interest in the taxes, assessments, charges, interest, and penalties on the nonproductive land due and payable at the time the land was sold at the forfeiture sale. The interest of each taxing district in the taxes, assessments, charges, penalties, and interest on the nonproductive land shall bear the same proportion to the amount of those taxes, assessments, charges, penalties, and interest that the amount of taxes levied by each district against the nonproductive land in the preceding tax year bears to the taxes levied by all such districts against the nonproductive land in the preceding tax year. For the purposes of this division, a county land reutilization corporation shall be deemed to have the proportionate interest as the county designating or organizing such corporation in the taxes, assessments, charges, penalties, and interest on the nonproductive land in the county. In making a semiannual apportionment of funds, the auditor shall retain at the next apportionment the amount charged to each such taxing district, except for a county land reutilization corporation acting on behalf of a county, the auditor shall invoice the corporation the amount charged to it.

(D) Where no political subdivision has requested to purchase a parcel of land at a foreclosure sale, any lands otherwise forfeited to the state for want of a bid at the foreclosure sale may, upon the request of a county land reutilization corporation, be transferred directly to the corporation without appraisal or public bidding, except that no interest in real property may be transferred to a county land reutilization corporation under this section after two years following the filing of its articles of incorporation by the secretary of state.

Sec. 5722.06. An electing subdivision, other than a county land

reutilization corporation, shall assume possession and control of any nonproductive land acquired by it under section 5722.03, 5722.04, or 5722.10 of the Revised Code and any other land it acquires as a part of its land reutilization program. The electing subdivision shall hold and administer such property in a governmental capacity for the benefit of itself and of other taxing districts having an interest in the taxes, assessments, charges, interest, and penalties due and owing thereon at the time of the property's acquisition by the electing subdivision. In its administration of such nonproductive land as a part of a land reutilization program, the electing subdivision shall:

(A) Manage, maintain, and protect, or temporarily use for a public purpose such land in such manner as it deems appropriate;

(B) Compile and maintain a written inventory of all such land. The inventory shall be available for public inspection and distribution at all times.

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

(D) Plan for, and use its best efforts to consummate, the sale or other disposition of such land at such times and upon such terms and conditions as it deems appropriate to the fulfillment of the purposes and objectives of its land reutilization program;

(E) Establish and maintain records and accounts reflecting all transactions, expenditures, and revenues relating to its land reutilization program, including separate itemizations of all transactions, expenditures, and revenues concerning each individual parcel of real property acquired as a part of such program.

A county land reutilization corporation acquiring title to lands under section 5722.03, 5722.04, or 5722.10 of the Revised Code, and to any other land it acquires as a part of its land reutilization program, shall maintain, operate, hold, transact, and dispose of such land as provided in its plan and pursuant to its purposes under Chapter 1724. of the Revised Code.

Sec. 5722.07. As used in this section, "fair market value" means the appraised value of the nonproductive land made with reference to such redevelopment and reutilization restrictions as may be imposed by the electing subdivision as a condition of sale or as may be otherwise applicable to such land.

An electing subdivision may, without competitive bidding, sell any land acquired by it as a part of its land reutilization program at such times, to such persons, and upon such terms and conditions, and subject to such

restrictions and covenants as it deems necessary or appropriate to assure the land's effective reutilization. ~~Such~~ Except with respect to a sale by a county land reutilization corporation, such land shall be sold at not less than its fair market value. However, except with respect to land held by a county land reutilization corporation, upon the approval of the legislative authorities of those taxing districts entitled to share in the proceeds from the sale thereof, the electing subdivision may either retain such land for devotion by it to public use, or sell, lease, or otherwise transfer any such land to another political subdivision for the devotion to public use by such political subdivision for a consideration less than fair market value.

Whenever an electing subdivision sells any land acquired as part of its land reutilization program for an amount equal to or greater than fair market value, it shall execute and deliver all agreements and instruments incident thereto. The electing subdivision may execute and deliver all agreements and instruments without procuring any approval, consent, conveyance, or other instrument from any other person or entity, including the other taxing districts entitled to share in the proceeds from the sale thereof.

An electing subdivision may, for purposes of land disposition, consolidate, assemble, or subdivide individual parcels of land acquired as part of its land reutilization program.

Sec. 5722.08. When an electing subdivision, other than a county land reutilization corporation, sells any land acquired as a part of its land reutilization program, the proceeds from such sale shall be applied and distributed in the following order:

(A) To the electing subdivision in reimbursement of its expenses incurred on account of the acquisition, administration, management, maintenance, and disposition of such land, and such other expenses of the land reutilization program as the electing subdivision may apportion to such land;

(B) To the county treasurer to reimburse those taxing districts to which the county auditor charged the costs of foreclosure pursuant to section 5722.03 of the Revised Code, or costs of forfeiture pursuant to section 5722.04 of the Revised Code. If the proceeds of the sale of the nonproductive lands, after making the payment required under this division, are not sufficient to reimburse the full amounts charged to taxing districts as costs under section 5722.03 or 5722.04 of the Revised Code, the balance of the proceeds shall be used to reimburse the taxing districts in the same proportion as the costs were charged.

(C) To the county treasurer for distribution to the taxing districts charged costs under section 5722.03 or 5722.04 of the Revised Code, in the

same proportion as they were charged costs by the county auditor, an amount representing both of the following:

(1) The taxes, assessments, charges, penalties, and interest due and owing on such land as of the date of acquisition by the electing subdivision;

(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.

(D) The balance, if any, to be retained by the electing subdivision for application to the payment of costs and expenses of its land reutilization program.

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.

Sec. 5722.09. (A) An electing subdivision shall keep all taxing districts having an interest in the taxes, assessments, charges, interest, and penalties on the real property acquired as part of the land reutilization program informed concerning the administration of its land reutilization program and ~~shall~~ may establish a committee comprised of a representative of each such taxing district. Each member of the committee shall be appointed by, and serve at the pleasure of, the taxing district ~~he~~ the member represents. A representative may be an employee of the taxing district. All members shall serve without compensation. The committee ~~shall~~ may meet in person or by electronic or telephonic means, at the discretion of the electing subdivision, at least ~~quarterly~~ annually to review the operations of the land reutilization program and to advise the electing subdivision concerning any matter relating to such program which comes before the committee.

(B) An electing subdivision, as a part of its land reutilization program, ~~shall~~ may establish separate neighborhood advisory committees consisting of persons living or owning property within each neighborhood affected by the program. The electing subdivision shall determine the boundaries of each neighborhood and which neighborhoods are affected by the program. Each neighborhood advisory committee shall ~~consist of not less than five nor more than nine persons,~~ to be appointed by the chief executive officer of the electing subdivision for two-year overlapping terms and shall be composed of at least three persons. The electing subdivision shall consult with each neighborhood advisory committee at least ~~quarterly~~ annually to review the operations of the land reutilization program and to receive the advice of the members of the neighborhood advisory committee concerning

any matter relating to the program which comes before the committees, including a specific interim use plan for the land.

(C) This section does not apply to a county land reutilization corporation.

Sec. 5722.10. An electing subdivision may accept a conveyance in lieu of foreclosure of any delinquent land from the proper owners thereof. 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. The owners or the electing municipal corporation or township shall pay all expenses incurred by the county in connection with any foreclosure or foreclosure and forfeiture proceeding filed pursuant to section 323.25, sections 323.65 to 323.79, or section 5721.18 or 5721.14 of the Revised Code relative to such land. When the electing subdivision is the county or county land reutilization corporation acting on behalf of a county, it may require the owner to pay the expenses. The owner shall present the electing subdivision with evidence satisfactory to the subdivision that it will obtain by such conveyance fee simple title to such delinquent land. The Unless otherwise agreed to by the electing subdivision accepting the conveyance, the title shall be free and clear of all liens and encumbrances, except such easements and covenants of record running with the land as were created prior to the time of the conveyance and delinquent taxes, assessments, penalties, interest, and charges, and taxes and special assessments that are a lien on the real property at the time of the conveyance.

Real property acquired by an electing subdivision under this section shall not be subject to foreclosure or forfeiture under Chapter 5721. or 5723. of the Revised Code. The sale or other transfer, as authorized by section 5722.07 of the Revised Code, of real property acquired under this section shall extinguish the lien on the title for all taxes, assessments, penalties, interest, and charges delinquent at the time of the conveyance of the delinquent land to the electing subdivision.

Sec. 5722.13. Real property acquired and held by an electing subdivision pursuant to this chapter that is not sold or otherwise transferred within fifteen years after such acquisition shall be offered for sale at public auction during the sixteenth year after acquisition. If the real property is not sold at that time, it ~~shall be offered every three years thereafter until it is sold~~ may be disposed of or retained for any lawful purpose without further application of this chapter.

Notice of the sale shall contain a description of each parcel, the permanent parcel number, and the full street address when available. The notice shall be published once a week for three consecutive weeks prior to

the sale in a newspaper of general circulation within the electing subdivision.

Each parcel subsequent to the fifteenth year after its acquisition as part of a land reutilization program shall be sold for an amount equal to not less than the greater of:

(A) Two-thirds of its fair market value;

(B) The total amount of accrued taxes, assessments, penalties, interest, charges, and costs incurred by the electing subdivision in the acquisition, maintenance, and disposal of each parcel and the parcel's share of the costs and expenses of the land reutilization program.

The sale requirements of this section do not apply to real property acquired and held by a county land reutilization corporation.

Sec. 5722.14. If nonproductive land is subsequently included within an impacted cities project, as defined in section 1728.01 of the Revised Code, taxes on the land in the base period of the year immediately preceding the initial acquisition, as provided in section 1728.111 of the Revised Code, shall be determined by applying the land valuation as it existed in either the year preceding such initial acquisition, or in the next succeeding year after such nonproductive land is sold pursuant to section 5722.07 or 5722.13 of the Revised Code, whichever valuation is greater.

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

Sec. 5722.15. (A) When an electing subdivision purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code, the county auditor shall remove from ~~his~~ the auditor's tax lists and duplicates all taxes, assessments, charges, penalties, and interest that are due and payable on the land at the time of the sale in the same manner as if the property had been sold to any other buyer at the foreclosure or forfeiture sale.

(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. ~~The~~ 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:

(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.

(2) "Delinquent taxes" means the cumulative amount of unpaid taxes, assessments, recoupment charges, penalties, and interest charged against eligible delinquent land that became delinquent before transfer of title to a county, municipal corporation, ~~or township,~~ or county land reutilization corporation under this section.

(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 323.28, ~~323.65 to 323.79,~~ or Chapter 5721. of the Revised Code as may pertain to delinquent land or be fairly apportioned to it by the county treasurer.

(4) "Tax foreclosure sale" means a sale of delinquent land pursuant to foreclosure proceedings under sections 323.25 to 323.28, ~~323.65 to 323.79,~~ or section 5721.14 or 5721.18 of the Revised Code.

(5) "Taxing authority" means the legislative authority of any taxing unit, as defined in section 5705.01 of the Revised Code, in which is located a parcel of eligible delinquent land acquired or to be acquired by a county, municipal corporation, ~~or township,~~ or county land reutilization corporation in which a declaration under division (B) of this section is in effect.

(B) The legislative authority of a municipal corporation may declare by ordinance, or a board of county commissioners ~~or,~~ a board of township trustees, or the board of directors of a county land reutilization corporation may declare by resolution, that it is in the public interest for the county, municipal corporation, ~~or township,~~ or county land reutilization corporation to acquire tax-delinquent real property within the county, municipal corporation, or township for the public purpose of redeveloping the property or otherwise rendering it suitable for productive, tax-paying use. In any county, municipal corporation, or township in which such a declaration is in effect, the county, municipal corporation, ~~or township,~~ or county land reutilization corporation may purchase or otherwise acquire title to eligible delinquent land, other than by appropriation, and the title shall pass free and clear of the lien for delinquent taxes as provided in division (D) of this section. The authority granted by this section is supplemental to the authority granted under sections 5722.01 to 5722.15 of the Revised Code. A county land reutilization corporation may not acquire an interest in real

property under this section after two years following the filing of its articles of incorporation by the secretary of state.

(C) With respect to any parcel of eligible delinquent land purchased or acquired by a county, municipal corporation, ~~or 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 costs with respect to all or a specified number of parcels of eligible delinquent land that may be purchased or acquired by the county, municipal corporation, or township for the purposes of this section. The agreement shall provide for any terms and conditions on the release of such claim as are mutually agreeable to the taxing authority and county, municipal corporation, or township, including any notice to be provided by the county, municipal corporation, or township to the taxing authority of the purchase or acquisition of eligible delinquent land situated in the taxing unit; any option vesting in the taxing authority to revoke its release with respect to any parcel of eligible delinquent land before the release becomes effective; and the manner in which notice of such revocation shall be effected. Nothing in this section or in such an agreement shall be construed to bar a taxing authority from revoking its advance consent with respect to any parcels of eligible delinquent land purchased or acquired by the county, municipal corporation, or township before the county, municipal corporation, or township enters into a purchase or other agreement for acquisition of the parcels.

A county that has organized and designated a county land reutilization

corporation is not required to enter into such an agreement with a taxing authority.

(D) The lien for the delinquent taxes and associated costs for which all of the taxing authorities have consented to release their claims under this section is hereby extinguished, and the transfer of title to such delinquent land to the county, municipal corporation, or township shall be transferred free and clear of the lien for such taxes and costs. If a taxing authority does not consent to the release of its claim on delinquent taxes and associated costs, the entire amount of the lien for such taxes and costs shall continue as otherwise provided by law until paid or otherwise discharged according to law. If a county land reutilization corporation acquires title to eligible delinquent land under this section, the lien for delinquent taxes and costs with respect to land acquired by the corporation shall be extinguished simultaneously with the transfer of title to the corporation, notwithstanding that the taxing authorities have not consented to release their claims under this section.

(E) All eligible delinquent land acquired by a county, municipal corporation, ~~or~~ township, or county land reutilization corporation under this section is real property held for a public purpose and is exempted from taxation until the county, municipal corporation, ~~or~~ township, or county land reutilization corporation sells or otherwise disposes of property.

(F) If a county, municipal corporation, ~~or~~ township, or county land reutilization corporation sells or otherwise disposes of delinquent land it purchased or acquired and for which all or a portion of a taxing authority's claim for delinquent taxes was released under this section, whether by consent of the taxing authority or pursuant to division (D) of this section, the net proceeds from such sale or disposition shall be used for such redevelopment purposes the board of county commissioners, the legislative authority of the municipal corporation, ~~or~~ the board of township trustees, or the board of directors of the county land reutilization corporation considers necessary or appropriate.

Sec. 5722.22. A county land reutilization corporation shall not be liable for damages arising from a violation of sections 3737.87 to 3737.891 of the Revised Code or Chapter 3704., 3734., 3745., 3746., 3750., 3751., 3752., 6101., or 6111. of the Revised Code or any rule adopted or order, permit, license, variance, or plan approval issued under any of those chapters that is or was committed by another person in connection with a parcel of land acquired by the county land reutilization corporation.

Sec. 5723.01. (A)(1) Every tract of land and town lot, which, pursuant to foreclosure proceedings under section 323.25, sections 323.65 to 323.79,

or section 5721.18 of the Revised Code, has been advertised and offered for sale on two separate occasions, not less than two weeks apart, and not sold for want of bidders, shall be forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section.

(2) The county prosecuting attorney shall certify to the court that such tract of land or town lot has been twice offered for sale and not sold for want of a bidder. Such forfeiture of lands and town lots shall be effective when the court by entry orders such lands and town lots forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section. A copy of such entry shall be certified to the county auditor and, after the date of the certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the state to be disposed of in compliance with this chapter.

(3) After having been notified pursuant to division (A)(2) of this section that the tract of land or town lot has been twice offered for sale and not sold for want of bidders, the court shall notify the political subdivision and school district in which the property is located, and any county land reutilization corporation in the county, and offer to forfeit the property to the political subdivision, school district, or corporation, or to an electing subdivision as defined in section 5722.01 of the Revised Code, upon a petition from the political subdivision, school district, or corporation. ~~If the political subdivision does not~~ no such petition is filed with the court within ten days ~~of the~~ after notification by the court, the court shall forfeit the property to the state. If ~~the~~ a political subdivision, school district, or corporation requests through a petition to receive the property through forfeiture, the forfeiture of land and town lots is effective when, by entry, the court orders such lands and town lots forfeited to the political subdivision, school district, or corporation. The court shall certify a copy of the entry to the county auditor and, after the date of certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the political subdivision, school district, or corporation.

(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.

Sec. 5723.03. If the former owner of real property that has been forfeited, at any time before the state has disposed of such property, pays

into the treasury of the county in which the property is situated, all the taxes, assessments, penalties, interest, and costs incurred in the foreclosure or foreclosure and forfeiture proceedings under section 323.25, 5721.14, or 5721.18 or sections 323.65 to 323.79 of the Revised Code or in proceedings under this chapter that stand charged against the property at the time of such payment, the state shall relinquish to such former owner all claim to such property. The county auditor shall then reenter the property on ~~his~~ the auditor's tax list, under the name of the proper owner.

Sec. 5723.04. (A) The county auditor shall maintain a list of forfeited lands and shall offer such lands for sale annually, or more frequently if the auditor determines that more frequent sales are necessary.

(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording. A county land reutilization corporation may not acquire an interest in a parcel under this section after two years following the filing of its articles of incorporation by the secretary of state.

Sec. 5723.08. After any county auditor has compiled a list of forfeited lands as provided for in section 5723.04 of the Revised Code, ~~he~~ the auditor shall furnish and deliver to the director of natural resources an authenticated copy of such list within ten days after its completion. The director of natural resources, in behalf of the state, may select and designate tracts of land so forfeited which are situated within the boundaries of any legally established state forest or park purchase area, which in ~~his~~ the director's opinion are suitable for reforestation, public recreation, wildlife habitat, water impoundment, or other uses incident to the conservation of natural resources. Whereupon, said director shall notify the auditor in writing, within thirty days after receipt of such list, of the intention of the state to take and hold such forfeited lands as ~~he~~ the director has designated for such use.

Due notice in writing, sent by certified mail, of the intention of the state to take and hold such lands shall be given to known holders of title thereto, and to holders of liens or mortgages of record, at their last known addresses, by the auditor within fifteen days after ~~he~~ the auditor has been notified by

the director that the state intends to take and hold such lands for conservation purposes. Such notice shall contain a recapitulation showing the total amount of delinquent taxes, assessments, penalties, interest, and costs, due and unpaid, for which the land had been forfeited to the state.

Holders of title to such lands, together with holders of liens or mortgages of record, individually or collectively, shall file with the auditor a written exception to the intent of the state to take and hold such lands for conservation purposes within fifteen days after such notice has been delivered to them. Upon failure to file such exception and to pay the total amount of delinquent taxes, assessments, penalties, interest, and costs due and payable, prior to the time of the general sale of tax forfeited lands, the auditor shall not offer said lands for sale in accordance with section 5723.05 of the Revised Code. On or after the date of general sale of forfeited lands, the auditor shall execute a deed for such lands to the state. Thereafter the title of the state in such lands is incontestable, section 5723.03 of the Revised Code notwithstanding.

The department of natural resources, upon receipt of the deed of such lands to the state from the auditor, and upon approval of title to such lands by the attorney general, shall pay to the auditor from moneys appropriated or available for such purposes, an amount equal to the taxes, assessments, penalties, interest, and costs due and payable to the county at the time such lands were declared forfeited, and such moneys shall be disbursed by the auditor in the manner provided in section 5723.18 of the Revised Code.

Lands acquired by the state pursuant to this section are subject to the same laws and policies relating to other lands under the control of the department, or said department may assign custody, management, and use of such lands for the purposes defined in this section to any agency or subdivision of government.

If the department of natural resources and a county land reutilization corporation organized under Chapter 1724. of the Revised Code request title to the same parcel, the one that first requested the parcel in writing shall be entitled to acquire the title thereto.

Sec. 5723.11. If any forfeited lands are sold for a greater sum than the amount of the tax, assessment, penalty, interest, and costs of sale, the county auditor shall charge the county treasurer separately in each case, in the name of the supposed owner, with the excess above such amount. The treasurer shall retain such excess in the treasury for the proper owner of the forfeited lands, and upon demand by such owner, within ~~six years~~ one year from the day of sale, shall pay the excess to ~~him~~ the owner. After that one year, the treasurer shall dispose of any excess according to law or, if a county land

reutilization corporation organized under Chapter 1724. of the Revised Code exists in the county, shall pay the amount to the corporation. Such money shall be used for the corporation's public purposes.

If the treasurer, upon demand, is not fully satisfied as to the right of the person demanding to receive such excess sum or if there are several different claimants, ~~he~~ the treasurer shall commence a civil action by filing a petition of interpleader in the court of common pleas of the county where the land was sold, wherein ~~he~~ the treasurer shall make the person claiming the excess, and the state, defendants, and the action shall proceed as other civil actions. The costs of the proceedings shall be paid by the person claiming the excess, as the court orders. The prosecuting attorney shall prosecute the action, in behalf of the treasurer.

Sec. 5723.12. (A) The county auditor, on making a sale of a tract of land to any person under this chapter, shall give the purchaser a certificate of sale. On producing or returning to the auditor the certificate of sale, the auditor, on payment to the auditor by the purchaser, the purchaser's heirs, or assigns, of the sum of ~~five~~ forty-five dollars, shall execute and file for recording a deed, which deed shall be prima-facie evidence of title in the purchaser, the purchaser's heirs, or assigns. Once the deed has been recorded, the county auditor shall deliver the deed to the purchaser. At the time of the sale, the county auditor shall collect and the purchaser shall pay the fee required by law for the recording of deeds. In the case of land sold to the state under division (B) of section 5723.06 of the Revised Code, the director of natural resources or a county land reutilization corporation shall execute and file for recording the deed, and pay the fee required by law for transferring deeds directly to the county auditor and recording deeds directly to the county recorder.

(B) Except as otherwise provided in division (C) of this section and except for foreclosures to which the alternative redemption period has expired under sections 323.65 to 323.79 of the Revised Code, when a tract of land has been duly forfeited to the state and sold under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser with a new and perfect title that is free from all liens and encumbrances, except taxes and installments of special assessments and reassessments not due at the time of the sale, federal tax liens other than federal tax liens that are discharged in accordance with subsection (b) or (c) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, and any easements and covenants running with the land that were created prior to the time the taxes or assessments, for the nonpayment of which the land was forfeited, became

due and payable and except that, if there is a federal tax lien on the tract of land at the time of the sale, the United States is entitled to redeem the tract of land at any time within one hundred twenty days after the sale pursuant to subsection (d) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended.

(C) ~~When~~ Except for foreclosures to which the alternative redemption period has already expired under sections 323.65 to 323.79 of the Revised Code, when a tract of forfeited land that was foreclosed upon as a result of proceedings for foreclosure instituted under section 323.25, sections 323.65 to 323.79, or division (C) of section 5721.18 of the Revised Code is sold under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser with a new title free from the lien for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed, the property was forfeited to the state, and in satisfaction of which the property was sold under this chapter, but subject to all other liens and encumbrances with respect to the tract.

Sec. 5723.18. (A) Except as otherwise provided in division (B)(2) of section 5721.17 and division (B) of section 319.43 of the Revised Code, the proceeds from a forfeiture sale shall be distributed as follows:

(1) The county auditor shall deduct all costs pertaining to the forfeiture and sale of forfeited lands, including costs pertaining to a foreclosure and forfeiture proceeding instituted under section 5721.14 of the Revised Code, except those paid under section 5721.04 of the Revised Code, from the moneys received from the sale of land and town lots forfeited to the state for the nonpayment of taxes, and shall pay such costs into the proper fund. In the case of the forfeiture sale of a parcel against which a foreclosure and forfeiture proceeding was instituted under section 5721.14 of the Revised Code, if the proceeds from the forfeiture sale are insufficient to pay the costs pertaining to such proceeding, the county auditor, at the next semiannual apportionment of real property taxes, shall reduce the amount of real property taxes that ~~he~~ the auditor otherwise would distribute to each subdivision to which taxes, assessments, charges, penalties, or interest charged against the parcel are due. The reduction in each subdivision's real property tax distribution shall equal the amount of the unpaid costs multiplied by a fraction, the numerator of which is the amount of taxes, assessments, charges, penalties, and interest due the subdivision, and the denominator of which is the total amount of taxes, assessments, charges, penalties, and interest due all such subdivisions.

(2) Following the payment required by division (A)(1) of this section, the part of the proceeds that is equal to ~~five~~ ten per cent of the taxes and

assessments due shall be deposited in the delinquent tax and assessment collection fund created pursuant to section 321.261 of the Revised Code.

(3) Following the payment required by division (A)(2) of this section, the remaining proceeds shall be distributed by the auditor to the appropriate subdivisions to pay the taxes, assessments, charges, penalties, and interest which are due and unpaid. If the proceeds available for distribution under this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the auditor shall distribute the proceeds available for distribution under this division to the appropriate subdivisions in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest; the costs incurred in the proceedings instituted pursuant to this chapter and section 5721.18 of the Revised Code, or the foreclosure and forfeiture proceeding instituted pursuant to section 5721.14 of the Revised Code; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall enter the judgment pursuant to section 5721.192 of the Revised Code. The Except as otherwise provided in division (B) of section 319.43 of the Revised Code, the proceeds paid pursuant to the entry and satisfaction of such a judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the land to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceedings which were due and unpaid; and, if division (B)(2) of section 5721.17 of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section 3767.41 of the Revised Code and any receiver's lien as defined in division (C)(4) of section 5721.18 of the Revised Code.

SECTION 2. That existing sections 135.341, 135.35, 135.351, 307.01, 307.07, 307.09, 307.10, 307.12, 307.64, 307.671, 307.698, 307.78, 307.806, 307.846, 319.20, 319.201, 319.30, 319.43, 319.45, 319.54, 321.24, 321.261, 321.34, 321.341, 323.121, 323.132, 323.15, 323.25, 323.26, 323.28, 323.31, 323.47, 323.49, 323.50, 323.65, 323.66, 323.67, 323.68, 323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 323.75, 323.76, 323.77, 323.78, 715.26,

715.261, 1724.01, 1724.02, 1724.04, 1724.05, 1724.07, 1724.10, 1724.11, 5705.05, 5705.19, 5709.12, 5721.01, 5721.011, 5721.03, 5721.06, 5721.10, 5721.11, 5721.18, 5721.19, 5721.191, 5721.20, 5721.25, 5721.30, 5721.31, 5721.32, 5721.33, 5721.36, 5721.37, 5721.38, 5721.39, 5721.40, 5721.43, 5722.01, 5722.02, 5722.03, 5722.04, 5722.06, 5722.07, 5722.08, 5722.09, 5722.10, 5722.13, 5722.14, 5722.15, 5722.21, 5723.01, 5723.03, 5723.04, 5723.08, 5723.11, 5723.12, and 5723.18 of the Revised Code are hereby repealed.

SECTION 3. (A) As used in this section, "county land reutilization corporation" or "corporation" means a county land reutilization corporation formed under Chapter 1724. of the Revised Code.

(B)(1) Not later than the last day of the seventh month after the articles of incorporation of a county land reutilization corporation are filed by the Secretary of State, the board of directors of the corporation shall file a report with the General Assembly summarizing the corporation's activities during the six-month period beginning on the date the corporation's articles of incorporation were filed by the Secretary of State.

(2) Not later than the last day of the thirteenth month after the articles of incorporation of a county land reutilization corporation are filed by the Secretary of State, the board of directors of the corporation shall file a report with the General Assembly summarizing the corporation's activities during the twelve-month period beginning on the date the corporation's articles of incorporation were filed by the Secretary of State.

(C) Each such report shall set forth, for that six-month or twelve-month period, the following:

(1) The corporation's revenue and receipts from any source, itemized as to the source;

(2) The corporation's expenses;

(3) The number of parcels of any real property acquired by the corporation and the manners by which property was acquired;

(4) The disposition of such real property on the last day of the six-month or twelve-month period;

(5) The number of parcels of abandoned land against which the corporation requested foreclosure proceedings under sections 323.65 to 323.79 of the Revised Code;

(6) The value of any tax certificates acquired by the corporation;

(7) A summary of any nuisance abatement or code enforcement activities;

(8) The number of employees and officers of the corporation, and

compensation paid to officers of the corporation.

(D) Copies of the report shall be filed with the Clerk of the House of Representatives, the Clerk of the Senate, the Speaker of the House of Representatives, the President of the Senate, and the leaders of the minority caucus of each chamber.

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

Sub. S. B. No. 353

127th G.A.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ___ day of _____, A. D. 20____.

Secretary of State.

File No. _____ Effective Date _____