

**CORRECTED VERSION**  
**As Introduced**

**126th General Assembly**  
**Regular Session**  
**2005-2006**

**S. B. No. 204**

**Senators Spada, Fedor, Fingerhut, Zurz**

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**A B I L L**

To enact sections 323.65, 323.66, 323.67, 323.68, 1  
323.69, 323.70, 323.71, 323.72, 323.73, 323.74, 2  
and 323.75 of the Revised Code to provide an 3  
expedited foreclosure procedure for lands that 4  
have had delinquent tax charges for a specified 5  
number of years and that are not occupied. 6

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

**Section 1.** That sections 323.65, 323.66, 323.67, 323.68, 7  
323.69, 323.70, 323.71, 323.72, 323.73, 323.74, and 323.75 of the 8  
Revised Code be enacted to read as follows: 9

**Sec. 323.65.** As used in sections 323.65 to 323.75 of the 10  
Revised Code: 11

(A) Except as otherwise provided in this section, "abandoned 12  
land" means delinquent lands or delinquent vacant lands, whichever 13  
is applicable, including any improvements on the lands, that are 14  
not occupied and that first appeared on the delinquent tax list 15  
compiled under section 5721.03 of the Revised Code at whichever of 16  
the following times is applicable: 17

(1) In the case of lands with structures or improvements 18  
affixed on the lands, at least two years prior to the year in 19

which the county treasurer or the county board of revision makes  
the certification under division (A) of section 323.67 of the  
Revised Code that the lands are abandoned land suitable for  
disposition under sections 323.65 to 323.75 of the Revised Code;

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(2) In the case of agricultural lands, at least four years  
prior to the year in which the county treasurer or the county  
board of revision makes the certification under division (A) of  
section 323.67 of the Revised Code that the lands are abandoned  
land suitable for disposition under sections 323.65 to 323.75 of  
the Revised Code.

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(B) "Agricultural land" means lands legally existing on the  
agricultural real estate tax duplicate, as prescribed in section  
5713.33 of the Revised Code.

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

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(D) "Delinquent lands" and "delinquent vacant lands" have the  
same meanings as in section 5721.01 of the Revised Code.

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(E) "Impositions" means delinquent taxes, assessments,  
penalties, interest, costs, attorney's fees, and other permissible  
charges against abandoned land.

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(F)(1) "Occupy" or "occupied," with respect to a parcel of  
abandoned land, means, subject to divisions (F)(2) to (4) of this  
section, any of the following:

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(a) To physically inhabit as a dwelling any building,  
structure, land, or other improvement that is subject to taxation  
and is located on the parcel;

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(b) To actively conduct a trade or business on the parcel by  
the owner, a tenant, or another party occupying the parcel  
pursuant to a lease or other legal authority, which party is  
actually conducting the trade or business on or in the building,

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structure, land, or other improvement, subject to taxation; 50

(c) The occupancy, as defined in division (F) of section 51  
5722.01 of the Revised Code, of the parcel. 52

(2) Subject to division (A) of this section, in the case of 53  
vacant land that has no permanent structure or improvement affixed 54  
on the land, the land is deemed not occupied for purposes of 55  
division (F)(1) of this section if the land has been certified 56  
delinquent for two or more years. 57

(3) For purposes of division (F)(1) of this section, it is 58  
prima facie evidence and a rebuttable presumption that may be 59  
rebutted to the county treasurer or county board of revision that 60  
abandoned land is not occupied if, at the time the county 61  
treasurer or board of revision makes the certification under 62  
division (A) of section 323.67 of the Revised Code that the land 63  
is abandoned land suitable for disposition under sections 323.65 64  
to 323.75 of the Revised Code, all of the following apply: 65

(a) The abandoned land is not agricultural land, and it has 66  
been certified delinquent for two or more years. 67

(b) At the time of the inspection of the abandoned land by 68  
the county treasurer, the treasurer's designee, or the county, 69  
municipal corporation, or township in which the abandoned land is 70  
located, no person, trade, or business inhabits, or is visibly 71  
present from an exterior inspection of, the abandoned land. 72

(c) No utility connections, including, but not limited to 73  
water, sewer, natural gas, or electric connections, service the 74  
abandoned land, and no such utility connections are actively being 75  
billed by and paid to any utility provider regarding the abandoned 76  
land. 77

(d) A county, municipal corporation, or township duly 78  
certifies, pursuant to the applicable building code or other 79

authority in that county, municipal corporation, or township, that  
the abandoned land is vacant or abandoned.

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(4) For purposes of division (F)(1) of this section, it is  
prima facie evidence and a rebuttable presumption that may be  
rebutted to the county treasurer or county board of revision that  
abandoned land is not occupied if 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 and the land is certified delinquent for two  
or more years.

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(5) Nothing in division (F)(3) or (4) of this section  
constitutes, or shall be construed as constituting, a set of  
criteria or requirements for establishing abandonment, or the  
absence of occupancy, of property.

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(G) "Nonprofit organization" means any organization that is  
organized or incorporated under Chapter 1702. of the Revised Code  
and to which both of the following apply:

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(1) The organization is in good standing under law at the  
time the county treasurer or county board of revision makes the  
certification under division (A) of section 323.67 of the Revised  
Code that the land is abandoned land suitable for disposition  
under sections 323.65 to 323.75 of the Revised Code and has  
remained in good standing uninterrupted for at least the five  
years immediately preceding the time of that certification.

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(2) As of the time the county treasurer or county board of  
revision makes the certification under division (A) of section  
323.67 of the Revised Code that the land is abandoned land  
suitable for disposition under sections 323.65 to 323.75 of the  
Revised Code, the organization has received from the county,  
municipal corporation, or township in which the abandoned land is

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located official authority or agreement to accept the owner's fee 111  
simple interest in the abandoned land and to the abandoned land 112  
being foreclosed, and that official authority or agreement had 113  
been filed with the county treasurer or county board of revision 114  
in the form that will reasonably confirm the county's, municipal 115  
corporation's, or township's assent to transfer the land under 116  
sections 323.66 to 323.75 of the Revised Code. 117

Sec. 323.66. In lieu of utilizing the remedies available 118  
under sections 323.25 to 323.28 or under Chapter 5721., 5722., or 119  
5723. of the Revised Code, a county board of revision created 120  
under section 5715.01 of the Revised Code may, at the election of 121  
the county treasurer taken upon the treasurer's own initiative or 122  
upon the request of the board of county commissioners, expressed 123  
by resolution, dispose of abandoned land in the county by public 124  
auction in the manner prescribed by sections 323.67 to 323.75 of 125  
the Revised Code and otherwise foreclose the state's lien for real 126  
estate taxes upon the abandoned land. The clerk of court of the 127  
county and the county treasurer may promulgate procedural rules, 128  
not inconsistent with sections 323.67 to 323.75 of the Revised 129  
Code, for practice forms, forms of notice for hearings and notice 130  
to parties, fees, publication, and other procedures customarily 131  
within the clerk's official purview and duties. 132

In addition to all other duties and functions provided by 133  
law, under sections 323.67 to 323.75 of the Revised Code, the 134  
clerk of court shall provide summons and notice of hearings, 135  
maintain an official case file, docket all proceedings, and tax as 136  
costs all necessary actions in connection therewith in furtherance 137  
of the foreclosure of abandoned land under sections 323.67 to 138  
323.75 of the Revised Code. The county treasurer or board of 139  
revision shall file with the clerk of court all resolutions and 140  
adjudications of the treasurer or board, and the clerk shall 141

docket all resolutions and adjudications so filed by the treasurer or board. The resolutions and adjudications of the treasurer or board of revision shall not become effective until docketed by the clerk.

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Sec. 323.67. (A) The county treasurer or county board of revision for a county, from the delinquent tax list and delinquent vacant land tax lists compiled under section 5721.03 of the Revised Code regarding land in the county, may identify and compile a list of the parcels that the treasurer or board determines to be abandoned land suitable for disposition under sections 323.65 to 323.75 of the Revised Code. If a treasurer or board of revision compiles a list under this division, the treasurer or board shall certify the list of the abandoned land within the county and maintain the certified list.

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(B) If a county treasurer or county board of revision pursuant to division (A) of this section compiles a list of parcels that the treasurer or board determines to be abandoned land suitable for disposition under sections 323.65 to 323.75 of the Revised Code and certifies the list, the treasurer or board may declare by resolution that the delinquent taxes, interest, penalties, and charges levied on the abandoned lands on the list are uncollectible and that the restoration of the abandoned lands 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 pursuant to sections 323.68 to 323.75 of the Revised Code. The treasurer or board of revision shall certify a copy of any resolution adopted as described in this division to the prosecuting attorney of the county served by the treasurer or board.

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Sec. 323.68. (A)(1) If a county treasurer or a county board 172  
of revision adopts a resolution as described in division (B) of 173  
section 323.67 of the Revised Code and certifies a copy of the 174  
resolution to the prosecuting attorney, the treasurer or a 175  
designee of the treasurer shall cause a title search to be 176  
conducted for the purpose of identifying any lienholders or other 177  
persons having an ownership or other security interest in 178  
abandoned land appearing on the list compiled under division (A) 179  
of that section. The treasurer or designee shall conduct a title 180  
search for each parcel of abandoned land appearing on the list. 181

Notwithstanding section 5301.252 of the Revised Code, an 182  
affidavit of a type described in that section shall not be 183  
considered a lien or encumbrance on the abandoned land, and the 184  
recording of an affidavit of a type described in that section 185  
shall not serve in any way to impede bona fide purchaser status of 186  
any purchaser of any abandoned land sold at public auction under 187  
sections 323.67 to 323.75 of the Revised Code or of any other 188  
recipient of lands transferred under those sections. However, any 189  
affiant who records an affidavit pursuant to section 5301.252 of 190  
the Revised Code shall be given notice and summons under sections 191  
323.67 to 323.75 of the Revised Code in the same manner as any 192  
lienholder. 193

(2) Upon the completion of the title search required by 194  
division (A)(1) of this section, the prosecuting attorney shall 195  
file with the clerk of court a petition for the foreclosure of 196  
each parcel of abandoned land appearing on the list compiled under 197  
division (A) of section 323.67 of the Revised Code and the equity 198  
of redemption on each parcel. The petition shall name all parties 199  
having any interest of record in the abandoned property that was 200  
discovered in the title search. The clerk promptly shall mail 201  
notice of the sale to be based upon the foreclosure, by certified 202

mail, return receipt requested, to the last known address of the 203  
record owner of the abandoned land and to the last known address 204  
of each lienholder or other person having an ownership or security 205  
interest identified by the title search. 206

The notice required by this division shall inform the 207  
addressee that delinquent taxes stand charged against the 208  
abandoned land, that the land will be sold at public auction if 209  
not redeemed by the owner or other person, that the sale will 210  
occur at a date, time, and place, and in the manner, prescribed in 211  
sections 323.67 to 323.75 of the Revised Code, that the owner or 212  
other person may redeem the land by paying the total of the 213  
delinquent taxes, assessments, penalties, interest, costs, 214  
attorney's fees, and other charges against the land within thirty 215  
days after the date on which the notice is mailed or may file 216  
within thirty days after the date the notice is mailed a petition 217  
with the county board of revision requesting a hearing on the 218  
foreclosure, that the case is being prosecuted by the county 219  
treasurer and board of revision for the county in which the 220  
abandoned land is located, the name, address, and telephone number 221  
of the board of revision before which the action is pending, the 222  
board of revision case number for the action, which shall be 223  
maintained in the official docket of the clerk of court, and that 224  
all subsequent pleadings, petitions, and papers associated with 225  
the case and filed by any interested party or the board of 226  
revision must be filed with the clerk of court and will become 227  
part of the case file for the board of revision. 228

The filing party shall serve any notice of summons and 229  
petition, subsequent pleadings, petitions, or papers associated 230  
with the case and filed with the clerk of court upon all parties 231  
of record, in accordance with Rules 4 and 5 of the Rules of Civil 232  
Procedure. Any inadvertent noncompliance with those rules does not 233  
serve to defeat or terminate the proceeding, or subject the 234

proceeding to dismissal, as long as notice or service of filed 235  
papers is shown by clear and convincing evidence or is 236  
acknowledged by the party charged with notice or service. The 237  
board of revision may conduct evidentiary hearings on the 238  
sufficiency of process, service of process, or sufficiency of 239  
service of papers in any proceeding. Other than the notice and 240  
service provisions contained in Civil Rules 4 and 5, the Rules of 241  
Civil Procedure shall not be applicable to the proceedings of the 242  
board of revision. Board of revision practice shall be in 243  
accordance with the practice and rules of the board that is 244  
promulgated from time to time by the board and is not inconsistent 245  
with the provisions of sections 323.65 to 323.75 of the Revised 246  
Code. 247

The board of revision shall conduct a final hearing on the 248  
merits not sooner than thirty days nor later than eighty days 249  
after the petition for foreclosure is filed under this division. 250  
At the final hearing, the record owner or another person having an 251  
ownership interest in the abandoned land may plead only that the 252  
taxes, assessments, penalties, interest, costs, attorney's fees, 253  
and other charges shown by the notice to be due and outstanding 254  
have been paid. At the final hearing, a lienholder or another 255  
person having a security interest in the abandoned land may plead 256  
that the taxes, assessments, penalties, interest, and other 257  
charges shown by the notice to be due and outstanding have been 258  
paid or, subject to division (B) of this section, that the 259  
abandoned land should be removed from the list and not disposed of 260  
as provided in sections 323.67 to 323.75 of the Revised Code, in 261  
order to preserve the lienholder's or other person's security 262  
interest in the land. 263

(B) If a county treasurer or a county board of revision 264  
adopts a resolution as described in division (B) of section 323.67 265  
of the Revised Code and certifies a copy of the resolution to the 266

prosecuting attorney and if the impositions against a parcel of 267  
abandoned land appearing on the list compiled under division (A) 268  
of section 323.67 of the Revised Code exceed one and one-half 269  
times the fair market value of that parcel as currently shown by 270  
the latest valuation by the auditor of the county in which the 271  
land is located, then the prosecuting attorney shall notify the 272  
county board of revision in writing by filing a notice with the 273  
clerk of court that, in the prosecuting attorney's opinion, based 274  
on the auditor's then-current valuation of the parcel of abandoned 275  
land, the impositions against that parcel exceed one and one-half 276  
times the fair market value of that parcel. The prosecuting 277  
attorney shall send this notice not later than fourteen days 278  
before the conduct of the final hearing pursuant to section 323.69 279  
of the Revised Code. After its receipt of the notice, the board of 280  
revision shall schedule a hearing on the question of the valuation 281  
of the abandoned land that is the subject of the petition for 282  
foreclosure filed under division (A) of this section, as 283  
prescribed in this section. The board of revision shall give 284  
notice of the hearing in accordance with division (A) of this 285  
section. In addition to determining the valuation of the abandoned 286  
land, the board of revision at the hearing also may adjudicate the 287  
ultimate disposition of the case pursuant to section 323.69 of the 288  
Revised Code if the notice of the hearing specifies that the 289  
hearing may adjudicate that ultimate disposition. 290

At a hearing held under this division, all of the following 291  
apply: 292

(1) If the lienholder files with and supplies the board of 293  
revision a good faith appraisal from a licensed professional 294  
appraiser and shows by a preponderance of the evidence that the 295  
impositions against the parcel of abandoned land do not exceed one 296  
and one-half times the fair market value of that parcel as 297  
determined by the auditor's then-current valuation of that parcel, 298

then that abandoned land shall be removed from the list compiled under division (A) of section 323.67 of the Revised Code. The board of revision shall conduct a hearing as provided in this section and shall make a factual finding as to whether the impositions against the parcel abandoned land do not exceed one and one-half times the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel.

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(2) If the board of revision determines at the hearing that the impositions against the parcel are in excess of one and one-half times the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, the board shall not 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 division (B) of section 323.69 of the Revised Code.

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(3) If the board of revision determines at the hearing that the impositions against the parcel are not in excess of one and one-half times the fair market value of that parcel as determined by the auditor's then-current valuation of that parcel, the board shall order 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 and does not supply the board with a true and accurate appraisal within the time, and in the manner, prescribed in this section, the parcel shall not be removed from the list.

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(C) Any parcel of abandoned land that is not removed in accordance with division (B)(1) or (3) of this section from the list compiled under division (A) of section 323.67 of the Revised Code shall be disposed of as prescribed in sections 323.67 to 323.75 of the Revised Code.

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**Sec. 323.69.** (A) If, within thirty days after the notice is

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mailed under division (A) of section 323.68 of the Revised Code  
regarding abandoned land, the owner, lienholder, or other person  
having an ownership or security interest in the parcel of  
abandoned land files a petition with the county board of revision,  
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 petition. Upon scheduling the hearing, the board  
shall notify the petitioner and all interested parties of the  
date, time, and place of the hearing. The board of revision shall  
conduct the hearing.

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(B) If an owner, lienholder, or other person timely files a  
petition under division (A) of this section and the petition  
asserts that the impositions against the parcel of abandoned land  
shown by the notice to be due and outstanding have been paid in  
full, the only question to be considered at the hearing is whether  
those impositions have in fact been paid in full. If the owner,  
lienholder, or other person shows by a preponderance of the  
evidence that all impositions against the parcel have been paid,  
the board of revision shall remove the parcel of abandoned land  
from the list compiled under division (A) of section 323.67 of the  
Revised Code, and that land shall not be offered for sale under  
sections 323.67 to 323.75 of the Revised Code. If the 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 of revision shall  
issue a finding specifying that the county treasurer or a designee  
of the treasurer shall proceed under section 323.70 of the Revised  
Code.

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(C) If a lienholder or another person having a security  
interest in the abandoned land, other than the owner, files a  
petition under division (A) of this section and requests that the

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parcel of land be removed from the list compiled under division 361  
(A) of section 323.67 of the Revised Code and not disposed of as 362  
provided in sections 323.67 to 323.75 of the Revised Code, in 363  
order to preserve the petitioner's security interest, the county 364  
board of revision shall approve the petition if the board finds 365  
that sale of the parcel of land under sections 323.67 to 323.75 of 366  
the Revised Code would jeopardize the lienholder's or other 367  
person's ability to enforce the security interest or to otherwise 368  
preserve the lienholder's or other person's security interest. The 369  
board of revision may approve the petition without conducting a 370  
hearing but shall not disapprove the petition unless and until a 371  
hearing is held on the petition and the board makes a finding 372  
based on the available and submitted evidence of the parties. If 373  
the board of revision approves the petition without a hearing, the 374  
board shall file the decision with the clerk of court, and the 375  
clerk shall send a notice of the decision to the petitioner by 376  
ordinary mail. In order for a lienholder or other person having a 377  
security interest to show for purposes of this division that the 378  
parcel of abandoned land should be removed from the list in order 379  
"to preserve the petitioner's security interest," the lienholder 380  
or other person shall show by a preponderance of the evidence 381  
pursuant to section 323.68 of the Revised Code that the 382  
impositions against the parcel of abandoned land do not exceed one 383  
and one-half times the fair market value of the abandoned land as 384  
determined by the auditor's then-current valuation of that parcel. 385

(D) If a petition as described in division (B) or (C) of this 386  
section is filed and the county board of revision approves the 387  
petition, regardless of whether a hearing is conducted, the board 388  
shall send notice of its approval to the prosecuting attorney of 389  
the county and shall remove the abandoned land from the list 390  
compiled under division (A) of section 323.67 of the Revised Code. 391  
Thereafter, the land shall not be disposed of by sale pursuant to 392

sections 323.67 to 323.75 of the Revised Code unless the owner, 393  
lienholder, or other person who filed the petition first consents 394  
to proceedings under sections 323.67 to 323.75 of the Revised Code 395  
by filing written notice with the board. If an owner, lienholder, 396  
or other person so consents, the proceedings may recommence with 397  
the reentry of the land on the list and the conducting of a new 398  
title search as provided in sections 323.67 and 323.75 of the 399  
Revised Code. 400

If the board of revision does not approve a petition as 401  
described in division (B) of section 323.68 of the Revised Code or 402  
in division (B) or (C) of this section after conducting a hearing, 403  
the board shall proceed with the final hearing prescribed in 404  
division (A) of section 323.68 of the Revised Code and file its 405  
decision on the petition with the clerk of court. The clerk shall 406  
send written notice of the decision to the petitioner by certified 407  
mail, return receipt requested. The board of revision shall 408  
certify its decision on the petition to the prosecuting attorney 409  
of the county and shall issue a finding that the county treasurer 410  
or a designee of the treasurer shall proceed under section 323.70 411  
of the Revised Code. 412

**Sec. 323.70.** (A) A parcel of abandoned land that is to be 413  
disposed of under this section shall be disposed of at a public 414  
auction scheduled and conducted as described in this section. At 415  
least twenty-one days prior to the date of the public auction, the 416  
county treasurer, clerk of court, or sheriff of the county shall 417  
advertise the public auction in a newspaper of general circulation 418  
in the county in which the land is located. The advertisement 419  
shall include the street address, if available, of the abandoned 420  
land to be sold at the public auction, the date, time, and place 421  
of the auction, the permanent parcel number of the land if a 422  
permanent parcel number system is in effect in the county as 423

provided in section 319.28 of the Revised Code, and a notice 424  
stating all of the following: 425

(1) That the abandoned land is to be sold subject to the 426  
terms of sections 323.67 to 323.75 of the Revised Code; 427

(2) The condition that the purchaser and the purchaser's 428  
heirs or successors or assigns must after the sale occupy the land 429  
and that a breach of that condition may cause the purchaser's or 430  
the purchaser's heir's, successor's, or assign's interest in the 431  
land to be forfeited to the county, a nonprofit organization, or a 432  
municipal corporation or township as provided in section 323.71 of 433  
the Revised Code. 434

(B)(1) The sheriff of the county or a designee of the sheriff 435  
shall conduct the public auction at which the abandoned land will 436  
be offered for sale. To qualify as a bidder, a person shall 437  
provide to the sheriff on a form provided by the sheriff a written 438  
acknowledgment that the abandoned land being offered for sale is 439  
to be conveyed in fee simple to the successful bidder subject to 440  
the condition subsequent that the purchaser, and the purchaser's 441  
heirs or successors or assigns, shall after the sale occupy the 442  
land; that a breach of that condition may cause the land to be 443  
forfeited or to otherwise revert to the county, a nonprofit 444  
organization, or a municipal corporation or township as provided 445  
in section 323.71 of the Revised Code; and that, if the land is so 446  
forfeited or reverted, the county is not liable for any damages 447  
arising from the forfeiture or reversion. The form shall state the 448  
minimum occupancy requirements as described in division (B)(2) of 449  
this section. At the auction, the sheriff of the county or a 450  
designee of the sheriff shall begin the bidding at the greater of 451  
twenty-five per cent of fair market value as currently shown by 452  
the county auditor's latest valuation or the total of the 453  
impositions against the abandoned land plus the costs apportioned 454

to the land under division (A) of section 323.72 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 requirement specified in this division.

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(2) The county treasurer shall promulgate rules consistent with sections 323.65 to 323.75 of the Revised Code that set minimum standards for occupancy of the land as described in section 323.65 of the Revised Code and the procedures for recovery of abandoned land in the event the purchaser, or the purchaser's heirs or successors or assigns, fail to occupy the land as prescribed in sections 323.65 to 323.75 of the Revised Code.

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(C) Except as otherwise permitted under section 323.71 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, official bank check, or corporate or personal 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 the provisions of section 321.261 of the Revised Code, with respect to abandoned land foreclosed pursuant to sections 323.67 to 323.75 of the Revised Code, from the total proceeds arising from the sale of that land, the greater of twenty per cent of such proceeds, or the amount necessary under division (B) of section 323.72 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 fund. 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.

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(D) Upon the sale of abandoned land pursuant to this section, 487  
the fee simple interest in the land of the owner shall be conveyed 488  
to the purchaser. The conveyance under this division is free and 489  
clear of any encumbrances attaching before the sale and free and 490  
clear of any liens for taxes, except for federal tax liens and 491  
covenants and easements of record attaching before the sale. The 492  
conveyance under this division is subject to the condition 493  
subsequent that the purchaser, and the purchaser's heirs or 494  
successors or assigns, shall occupy the land and, upon breach of 495  
that condition, the fee simple interest may be forfeited or 496  
otherwise revert to the county, a nonprofit organization, or a 497  
municipal corporation or township as prescribed by section 323.71 498  
of the Revised Code. If the fee simple interest is so forfeited or 499  
reverted, the county is not liable to the purchaser or to the 500  
purchaser's heirs or successors or assigns for any damages 501  
allegedly arising from the forfeiture or reversion. 502

(E) The county treasurer may reject the sale of abandoned 503  
land to any person delinquent in the payment of taxes levied by or 504  
pursuant to Chapter 307., 322., 324., 5737., 5739., 5741., or 505  
5743. of the Revised Code or any other real property taxing 506  
provision of the Revised Code. The county treasurer shall reject 507  
the sale of abandoned land to any person delinquent in the payment 508  
of property taxes on any parcel in the county or to a member of 509  
any of the following classes of parties connected to that person: 510

(1) A member of that person's immediate family; 511

(2) Any other person with a power of attorney appointed by 512  
that person; 513

(3) A sole proprietorship owned by that person or a member of 514  
that person's immediate family; 515

(4) A partnership, trust, business trust, corporation, 516  
association, or other entity in which that person or a member of 517

that person's immediate family owns or controls directly or 518  
indirectly any beneficial or legal interest. 519

(F) If the purchase of abandoned land sold pursuant to this 520  
section is for less than the sum of the impositions against the 521  
abandoned land and the costs apportioned to the land under 522  
division (A) of section 323.72 of the Revised Code, the county 523  
treasurer may certify the deficiency to the prosecuting attorney 524  
of the county. Upon the certification, the prosecuting attorney, 525  
by civil action, shall seek a deficiency judgment in the name of 526  
the county treasurer against the person who was the owner of 527  
record of the abandoned land immediately before the sale. The 528  
proceeds of the deficiency judgment shall be disposed of as 529  
provided in division (C) this section. 530

Sec. 323.71. (A) If a public auction is held for abandoned 531  
land pursuant to section 323.70 of the Revised Code but the land 532  
is not sold at the public auction, the county board of revision 533  
may dispose of the abandoned land in accordance with division (B) 534  
or (C) of this section. 535

(B) The abandoned land offered for sale at public auction as 536  
described in division (A) of this section but not sold at the 537  
auction may be offered, at the discretion of the county board of 538  
revision, at a subsequent public auction occurring within six 539  
months after the public auction at which it first is offered. The 540  
minimum bid at an auction under this division shall be the lesser 541  
of twenty per cent of fair market value as currently shown by the 542  
county auditor's latest valuation, or the sum of the impositions 543  
against the abandoned land plus the costs apportioned to the land 544  
under division (A) of section 323.72 of the Revised Code. 545

(C) Upon certification from the sheriff that the abandoned 546  
land was offered for sale as described in division (A) of this 547  
section and as required by law but was not purchased, and upon 548

petition to the county board of revision from any nonprofit 549  
organization or any municipal corporation or township in which the 550  
land is located that is made at the time described in this 551  
division, in lieu of offering the land for sale at a subsequent 552  
public auction under division (B) of this section, the board of 553  
revision may certify to the sheriff that it has entered an 554  
adjudication of foreclosure and forfeiture against the abandoned 555  
land. The petition to a board of revision from a nonprofit 556  
organization or a municipal corporation or township in which the 557  
land is located that is described in this division must be 558  
received prior to, during, or after the auction but not later than 559  
sixty days after the date on which the land was offered for sale. 560  
The certification by the board of revision shall include 561  
instructions to the sheriff to convey the land to the specified 562  
nonprofit organization, municipal corporation, or township for the 563  
costs of disposing of the abandoned land pursuant to section 564  
323.72 of the Revised Code or, if any negotiated price has been 565  
agreed to between the county treasurer and the nonprofit 566  
organization, the municipal corporation, or the township, for that 567  
negotiated price as certified by the board of revision to the 568  
sheriff. Upon receipt of the certification and payment, the 569  
sheriff shall transfer by sheriff's deed the owner's fee simple 570  
interest in, and to, the abandoned land. If abandoned land is 571  
transferred pursuant to this division, the county treasurer may 572  
waive, but is not required to waive, some or all of the 573  
impositions against the abandoned land or costs apportioned to the 574  
land under division (A) of section 323.72 of the Revised Code if 575  
the treasurer determines, in the treasurer's reasonable 576  
discretion, that the transfer of the abandoned property will 577  
result in the property being occupied. Abandoned land disposed of 578  
by transfer to a nonprofit organization, municipal corporation, or 579  
township pursuant to this division shall be conveyed with the 580  
condition subsequent described in division (D) of section 323.70 581

of the Revised Code.

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Sec. 323.72. (A) The county treasurer shall apportion the costs of the proceedings with respect to abandoned lands offered for sale under division (B) of section 323.70 of the Revised Code among those lands either 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 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, prosecuting attorney, or county sheriff in performing their duties under sections 323.67 to 323.75 of the Revised Code.

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(B) All expenses assessed in connection with proceedings under sections 323.67 to 323.75 of the Revised Code may be paid as they are incurred, in the following manners:

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

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(2) In the case of abandoned land transferred to a nonprofit organization or a municipal corporation or township pursuant to division (C) of section 323.71 of the Revised Code, from either of the following:

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(a) From the delinquent tax and assessment collection fund created under section 321.261 of the Revised Code, and reimbursed from the proceeds of the sale as provided in division (C) of section 323.70 of the Revised Code.

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(b) In the reasonable discretion of the county treasurer, from the nonprofit organization or the municipal corporation or township, whichever is applicable, by mutual agreement between the organization or subdivision and the treasurer.

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Sec. 323.73. Upon the sale of abandoned land at public auction pursuant to sections 323.67 to 323.75 of the Revised Code or the certification by the county board of revision to the sheriff to transfer abandoned land to a nonprofit organization or a municipal corporation or township pursuant to division (C) of section 323.71 of the Revised Code, the 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 confirmation of the sale by resolution of the county board of revision and the filing of a copy of the resolution upon the docket of the clerk of court;

(B) In the case of a transfer of the land to a nonprofit organization or to a municipal corporation or township, upon the filing with, and docketing by, the clerk of court of a copy of the resolution of the county board of revision certifying the entry of an adjudication of foreclosure and forfeiture of the land and instructing the sheriff to convey the land.

Sec. 323.74. (A) As used in this section, "electing subdivision" has the same meaning as in section 5722.01 of the Revised Code.

(B) If, prior to the filing by the prosecuting attorney pursuant to section 323.68 of the Revised Code of a petition to foreclose on abandoned land, a municipal corporation or township that is an electing subdivision has given the county treasurer notice in writing that it seeks to acquire any parcel of abandoned land from the list of abandoned lands certified, or to be certified, by the county board of revision or county treasurer pursuant to division (A) of section 323.67 of the Revised Code, and if any such parcel of abandoned land identified by parcel

number by the electing subdivision is offered for sale pursuant to 641  
sections 323.67 to 323.75 of the Revised Code but is not sold for 642  
want of a minimum bid, the electing subdivision that identified 643  
that parcel of abandoned land shall be deemed to have submitted 644  
the winning bid at the auction and the parcel of abandoned land 645  
shall be deemed to have been sold to the electing subdivision for 646  
no consideration other than the costs prescribed in division (A) 647  
of section 323.72 of the Revised Code or those costs to which the 648  
electing subdivision and the county treasurer mutually agree. The 649  
conveyance shall be deemed confirmed, and the right of redemption 650  
forever terminated, upon the filing with the clerk of court of the 651  
resolution of the board of revision, as described in division (B) 652  
of section 323.71 of the Revised Code, certifying the entry of an 653  
adjudication of foreclosure and forfeiture of the land and 654  
instructing the sheriff to so convey the land. 655

**Sec. 323.75.** Any party who is aggrieved in any of the 656  
proceedings of the county board of revision under sections 323.65 657  
to 323.74 of the Revised Code may file, upon a final order of 658  
foreclosure and, an appeal of any issue decided in the proceeding. 659

An appeal upon a final order of foreclosure but prior to 660  
confirmation of any sale or confirmation of any agreement to 661  
transfer to a nonprofit organization, a municipal corporation, or 662  
a township may be filed in the court of common pleas pursuant to 663  
Chapters 2505. and 2506. of the Revised Code. 664

An appeal after confirmation of any sale or confirmation of 665  
any agreement to transfer to a nonprofit organization or political 666  
subdivision shall be filed not later than fourteen days after the 667  
date on which the order of confirmation is filed with the clerk of 668  
court. The court does not have jurisdiction to hear any appeal 669  
filed after the expiration of that fourteen-day period. If the 670  
fourteenth day after the date on which the confirmation is filed 671

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.

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