

As Introduced

133rd General Assembly

Regular Session

2019-2020

H. B. No. 507

Representative Manning, D.

A BILL

To amend sections 317.22, 319.20, 323.25, 4503.06,
5721.18, and 5721.31 and to enact section
319.204 of the Revised Code to prohibit
enforcement of delinquent property tax liens
against owner-occupied homesteads and to require
that any delinquent tax be paid before the title
to a homestead may be transferred.

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

Section 1. That sections 317.22, 319.20, 323.25, 4503.06,
5721.18, and 5721.31 be amended and section 319.204 of the
Revised Code be enacted to read as follows:

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Sec. 317.22. No deed of absolute conveyance of land or any
conveyance, absolute or otherwise, of minerals or mineral rights
shall be recorded by the county recorder until:

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(A) The conveyance presented to the county recorder bears
the stamp of the county auditor stating the conveyance has been
examined and the grantor has complied with ~~section~~ sections
319.202 and, if applicable, 319.204 of the Revised Code;

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(B) Such conveyance has been presented to the county
auditor, and by the county auditor indorsed "transferred," or

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"transfer not necessary." 20

Before any real estate, the title to which has passed 21
under the laws of descent, is transferred from the name of the 22
ancestor to the heir at law or next of kin of such ancestor, or 23
to any grantee of such heir or next of kin; and before any deed 24
or conveyance of real estate made by any such heir or next of 25
kin is presented to or filed for record by the recorder, the 26
heir or next of kin, or that person's grantee, agent, or 27
attorney shall present to the auditor the affidavit of such heir 28
or next of kin, or of two persons resident of this state, each 29
of whom has personal knowledge of the facts. Such affidavit 30
shall set forth the date of the ancestor's death, and the place 31
of residence at the time of death; the fact that the ancestor 32
died intestate; the names, ages, and addresses, so far as known 33
and can be ascertained, of each of such ancestor's heirs at law 34
and next of kin, who, by the ancestor's death, inherited such 35
real estate, the relationship of each to the ancestor, and the 36
part or portion of such real estate inherited by each. Such 37
transfers shall be made by the auditor in accordance with the 38
statement contained in the affidavit, and the auditor shall 39
indorse upon the deed or conveyance the fact that such transfer 40
was made by affidavit. The affidavit shall be filed with the 41
county recorder of the county in which such real estate is 42
situated, at or before the time such deed or conveyance is filed 43
with the county recorder, and shall be recorded by the county 44
recorder of the county in the official records and indexed in 45
the direct and reverse indexes in the county recorder's office, 46
in the name of such ancestor as grantor and of each such heir or 47
next of kin as grantee, in the same manner as if such names 48
occurred in a deed of conveyance from the ancestor to such heirs 49
at law. The county recorder shall receive the same fees for such 50

indexing and recording as provided by section 317.32 of the 51
Revised Code. 52

(C) The record of such affidavit shall, in the trial of 53
any cause, so far as competent, be prima-facie evidence. 54

(D) No county recorder shall record a conveyance if the 55
indorsement, indorsements, or stamps of indorsement of a county 56
auditor indicating compliance with ~~section~~ sections 319.202 and, 57
if applicable, 319.204 of the Revised Code on the conveyance are 58
in whole or in part defaced, illegible, or incomplete. 59

Sec. 319.20. After complying with sections 315.251, 60
319.202, ~~315.251, and~~ 319.203, and 319.204 of the Revised Code, 61
and on application and presentation of title, with the 62
affidavits required by law, or the proper order of a court or 63
the county board of revision, bearing the last known address of 64
the grantee, or of any one of the grantees named in the title, 65
and a reference to the volume and page of the recording, or 66
other means of identifying the recording, of the next preceding 67
recorded instrument by or through which the grantor claims 68
title, the county auditor shall transfer any land or town lot or 69
part thereof, minerals therein, or mineral rights thereto, 70
charged with taxes on the tax list, from the name in which it 71
stands into the name of the owner, when rendered necessary by a 72
conveyance, partition, devise, descent, or otherwise. If by 73
reason of the conveyance or otherwise, a part only of a tract or 74
lot, minerals therein, or mineral rights thereto, as charged in 75
the tax list, is to be transferred, the auditor shall determine 76
the tax value of the part of a tract or lot of real estate, 77
minerals therein, or mineral rights thereto, so transferred, and 78
the value of the remaining part compared with the value of the 79
whole. 80

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 111
taxes at the time that the real property is acquired. If the 112
state has paid in full in the year in which the property is 113
acquired that proportion of the estimated taxes that the tax 114
commissioner determines are not subject to remission by the 115
county auditor for such year under division (D) of section 116
5713.08 of the Revised Code, the estimated taxes paid shall be 117
considered the tax liability on the exempted property for that 118
year. 119

Section 319.42 of the Revised Code applies to the 120
apportionment of special assessments. 121

Complaint against such values as determined by the auditor 122
or the allocation of assessments by the certifying authority may 123
be filed by the transferee or the remaining owner, and if filed, 124
proceedings including appeals shall be had in the manner and 125
within the time provided by sections 5717.01 to 5717.06 and 126
5715.19 to 5715.22 of the Revised Code, for complaints against 127
valuation or assessment of real property. 128

The auditor shall endorse on the deed or other evidences 129
of title presented to the auditor that the proper transfer of 130
the real estate described in the deed has been made in the 131
auditor's office or that it is not entered for taxation, and 132
sign the auditor's name to the deed. The address of the grantee, 133
or any one of the grantees, set forth in the deed or other 134
evidences of title shall be entered by the auditor on the 135
transfer sheets and on the general tax list of real property 136
prepared pursuant to section 319.28 of the Revised Code. 137

Sec. 319.204. (A) As used in this section, "homestead" has 138
the same meaning as in section 323.151 of the Revised Code. 139

(B) Except as authorized in division (C) or (D) of this 140
section, a county auditor may not indorse any real property 141
conveyance or a manufactured or mobile home conveyance presented 142
to the auditor pursuant to section 319.20 of the Revised Code or 143
register any manufactured or mobile home conveyance pursuant to 144
section 4503.061 of the Revised Code if the auditor determines 145
both of the following: 146

(1) The property is either (a) a homestead or (b) a 147
manufactured or mobile home that is owned and occupied as a home 148
by an individual whose domicile is in this state and on which a 149
manufactured home tax is assessed pursuant to division (C) or 150
(D) of section 4503.06 of the Revised Code; 151

(2) The property or mobile or manufactured home bears 152
delinquent taxes, penalties, interest, or special assessments. 153

(C) The prohibition in division (B) of this section shall 154
not apply if the grantor or grantee remits to the county auditor 155
an amount equal to the delinquent taxes, penalties, interest, 156
and special assessments charged against the property or mobile 157
or manufactured home. The county auditor shall apportion 158
delinquent taxes, interest, and penalties as prescribed in 159
section 319.45 of the Revised Code. 160

(D) If the property is conveyed to any person as the 161
result of the death of the owner, the grantee, in lieu of making 162
the payment required under division (C) of this section may do 163
one of the following: 164

(1) Within thirty days after the property's conveyance to 165
the grantee, convey the property to the state. Property conveyed 166
to the state under division (D)(1) of this section shall be 167
considered lands forfeited to the state for the purposes of 168

Chapter 5723. of the Revised Code and disposed of as provided in 169
that chapter. The county auditor shall indorse the real property 170
conveyance or indorse or register the manufactured or mobile 171
home conveyance without receiving the payment otherwise required 172
under division (C) of this section for either the conveyance to 173
the grantee or the conveyance to the state. 174

(2) Notify the county auditor in writing that the grantee 175
intends to convey the property to another grantee within ninety 176
days after the date the property is conveyed to the original 177
grantee. After receiving such notification, the county auditor 178
shall indorse the real property conveyance or indorse or 179
register the manufactured or mobile home conveyance without 180
receiving the payment required under division (C) of this 181
section. If either (a) the original grantee does not convey or 182
enter into a contract to convey the property within that period 183
or (b) that contract does not result in the conveyance of the 184
property, the auditor shall notify the county treasurer and 185
county prosecuting attorney to proceed against the property 186
under division (H) of section 4503.06, section 323.25, 5721.14, 187
5721.18, or 5721.31, or sections 323.65 to 323.79 of the Revised 188
Code, as applicable, notwithstanding whether the property is a 189
homestead or is owned or occupied by an individual domiciled in 190
this state. If the original grantee does convey the property 191
within that period or enter into a contract to convey the 192
property within that period that results in the conveyance of 193
the property, the county auditor shall proceed under divisions 194
(B) and (C) of this section respecting that conveyance. 195

(E) The auditor shall indorse each conveyance to which 196
this section applies on its face indicating compliance with this 197
section. 198

Sec. 323.25. When taxes charged against an entry on the 199
tax duplicate, or any part of those taxes, are not paid within 200
sixty days after delivery of the delinquent land duplicate to 201
the county treasurer as prescribed by section 5721.011 of the 202
Revised Code, the county treasurer shall enforce the lien for 203
the taxes by civil action in the treasurer's official capacity 204
as treasurer, for the sale of such premises in the same way 205
mortgage liens are enforced or for the transfer of such premises 206
to an electing subdivision pursuant to section 323.28 or 323.78 207
of the Revised Code, in the court of common pleas of the county, 208
in a municipal court with jurisdiction, or in the county board 209
of revision with jurisdiction pursuant to section 323.66 of the 210
Revised Code. Nothing in this section prohibits the treasurer 211
from instituting such an action before the delinquent tax list 212
or delinquent vacant land tax list that includes the premises 213
has been published pursuant to division (B) of section 5721.03 214
of the Revised Code if the list is not published within the time 215
prescribed by that division. 216

After the civil action has been instituted, but before the 217
expiration of the applicable redemption period, any person 218
entitled to redeem the land may do so by tendering to the county 219
treasurer an amount sufficient, as determined by the court or 220
board of revision, to pay the taxes, assessments, penalties, 221
interest, and charges then due and unpaid, and the costs 222
incurred in the civil action, and by demonstrating that the 223
property is in compliance with all applicable zoning 224
regulations, land use restrictions, and building, health, and 225
safety codes. 226

If the delinquent land duplicate lists minerals or rights 227
to minerals listed pursuant to sections 5713.04, 5713.05, and 228
5713.06 of the Revised Code, the county treasurer may enforce 229

the lien for taxes against such minerals or rights to minerals 230
by civil action, in the treasurer's official capacity as 231
treasurer, in the manner prescribed by this section, or proceed 232
as provided under section 5721.46 of the Revised Code. 233

If service by publication is necessary, such publication 234
shall be made once a week for three consecutive weeks instead of 235
as provided by the Rules of Civil Procedure, and the service 236
shall be complete at the expiration of three weeks after the 237
date of the first publication. If the prosecuting attorney 238
determines that service upon a defendant may be obtained 239
ultimately only by publication, the prosecuting attorney may 240
cause service to be made simultaneously by certified mail, 241
return receipt requested, ordinary mail, and publication. The 242
county treasurer shall not enforce the lien for taxes against 243
real property to which any of the following applies: 244

(A) The real property is the subject of an application for 245
exemption from taxation under section 5715.27 of the Revised 246
Code and does not appear on the delinquent land duplicate~~+~~. 247

(B) The real property is the subject of a valid delinquent 248
tax contract under section 323.31 of the Revised Code for which 249
the county treasurer has not made certification to the county 250
auditor that the delinquent tax contract has become void in 251
accordance with that section~~+~~. 252

(C) A tax certificate respecting that property has been 253
sold under section 5721.32 or 5721.33 of the Revised Code; 254
provided, however, that nothing in this division shall prohibit 255
the county treasurer or the county prosecuting attorney from 256
enforcing the lien of the state and its political subdivisions 257
for taxes against a certificate parcel with respect to any or 258
all of such taxes that at the time of enforcement of such lien 259

are not the subject of a tax certificate. 260

(D) Except as provided in division (D) (2) of section 261
319.204 of the Revised Code, the real property is a homestead as 262
defined in section 323.151 of the Revised Code. 263

Upon application of the plaintiff, the court shall advance 264
such cause on the docket, so that it may be first heard. 265

The court may order that the proceeding be transferred to 266
the county board of revision if so authorized under section 267
323.691 of the Revised Code. 268

Sec. 4503.06. (A) The owner of each manufactured or mobile 269
home that has acquired situs in this state shall pay either a 270
real property tax pursuant to Title LVII of the Revised Code or 271
a manufactured home tax pursuant to division (C) of this 272
section. 273

(B) The owner of a manufactured or mobile home shall pay 274
real property taxes if either of the following applies: 275

(1) The manufactured or mobile home acquired situs in the 276
state or ownership in the home was transferred on or after 277
January 1, 2000, and all of the following apply: 278

(a) The home is affixed to a permanent foundation as 279
defined in division (C) (5) of section 3781.06 of the Revised 280
Code. 281

(b) The home is located on land that is owned by the owner 282
of the home. 283

(c) The certificate of title has been inactivated by the 284
clerk of the court of common pleas that issued it, pursuant to 285
division (H) of section 4505.11 of the Revised Code. 286

(2) The manufactured or mobile home acquired situs in the 287
state or ownership in the home was transferred before January 1, 288
2000, and all of the following apply: 289

(a) The home is affixed to a permanent foundation as 290
defined in division (C) (5) of section 3781.06 of the Revised 291
Code. 292

(b) The home is located on land that is owned by the owner 293
of the home. 294

(c) The owner of the home has elected to have the home 295
taxed as real property and, pursuant to section 4505.11 of the 296
Revised Code, has surrendered the certificate of title to the 297
auditor of the county containing the taxing district in which 298
the home has its situs, together with proof that all taxes have 299
been paid. 300

(d) The county auditor has placed the home on the real 301
property tax list and delivered the certificate of title to the 302
clerk of the court of common pleas that issued it and the clerk 303
has inactivated the certificate. 304

(C) (1) Any mobile or manufactured home that is not taxed 305
as real property as provided in division (B) of this section is 306
subject to an annual manufactured home tax, payable by the 307
owner, for locating the home in this state. The tax as levied in 308
this section is for the purpose of supplementing the general 309
revenue funds of the local subdivisions in which the home has 310
its situs pursuant to this section. 311

(2) The year for which the manufactured home tax is levied 312
commences on the first day of January and ends on the following 313
thirty-first day of December. The state shall have the first 314
lien on any manufactured or mobile home on the list for the 315

amount of taxes, penalties, and interest charged against the 316
owner of the home under this section. The lien of the state for 317
the tax for a year shall attach on the first day of January to a 318
home that has acquired situs on that date. The lien for a home 319
that has not acquired situs on the first day of January, but 320
that acquires situs during the year, shall attach on the next 321
first day of January. The lien shall continue until the tax, 322
including any penalty or interest, is paid. 323

(3) (a) The situs of a manufactured or mobile home located 324
in this state on the first day of January is the local taxing 325
district in which the home is located on that date. 326

(b) The situs of a manufactured or mobile home not located 327
in this state on the first day of January, but located in this 328
state subsequent to that date, is the local taxing district in 329
which the home is located thirty days after it is acquired or 330
first enters this state. 331

(4) The tax is collected by and paid to the county 332
treasurer of the county containing the taxing district in which 333
the home has its situs. 334

(D) The manufactured home tax shall be computed and 335
assessed by the county auditor of the county containing the 336
taxing district in which the home has its situs as follows: 337

(1) On a home that acquired situs in this state prior to 338
January 1, 2000: 339

(a) By multiplying the assessable value of the home by the 340
tax rate of the taxing district in which the home has its situs, 341
and deducting from the product thus obtained any reduction 342
authorized under section 4503.065 of the Revised Code. The tax 343
levied under this formula shall not be less than thirty-six 344

dollars, unless the home qualifies for a reduction in assessable 345
value under section 4503.065 of the Revised Code, in which case 346
there shall be no minimum tax and the tax shall be the amount 347
calculated under this division. 348

(b) The assessable value of the home shall be forty per 349
cent of the amount arrived at by the following computation: 350

(i) If the cost to the owner, or market value at time of 351
purchase, whichever is greater, of the home includes the 352
furnishings and equipment, such cost or market value shall be 353
multiplied according to the following schedule: 354

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	1	2	3
A	For the first calendar year in which the home is owned by the current owner	x 80%	
B	2nd calendar year	x 75%	
C	3rd "	x 70%	
D	4th "	x 65%	
E	5th "	x 60%	
F	6th "	x 55%	
G	7th "	x 50%	
H	8th "	x 45%	
I	9th "	x 40%	

J 10th and each year thereafter x 35%

The first calendar year means any period between the first 356
day of January and the thirty-first day of December of the first 357
year. 358

(ii) If the cost to the owner, or market value at the time 359
of purchase, whichever is greater, of the home does not include 360
the furnishings and equipment, such cost or market value shall 361
be multiplied according to the following schedule: 362

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	1	2	3
A For the first calendar year in which the home is owned by the current owner		x 95%	
B 2nd calendar year		x 90%	
C 3rd "		x 85%	
D 4th "		x 80%	
E 5th "		x 75%	
F 6th "		x 70%	
G 7th "		x 65%	
H 8th "		x 60%	
I 9th "		x 55%	

J	10th and each year thereafter	x	50%
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The first calendar year means any period between the first 364
day of January and the thirty-first day of December of the first 365
year. 366

(2) On a home in which ownership was transferred or that
first acquired situs in this state on or after January 1, 2000:

(a) By multiplying the assessable value of the home by the effective tax rate, as defined in section 323.08 of the Revised Code, for residential real property of the taxing district in which the home has its situs, and deducting from the product thus obtained the reductions required or authorized under section 319.302, division (B) of section 323.152, or section 4503.065 of the Revised Code.

(b) The assessable value of the home shall be thirty-five
per cent of its true value as determined under division (L) of
this section.

(3) On or before the fifteenth day of January each year, the county auditor shall record the assessable value and the amount of tax on the manufactured or mobile home on the tax list and deliver a duplicate of the list to the county treasurer. In the case of an emergency as defined in section 323.17 of the Revised Code, the tax commissioner, by journal entry, may extend the times for delivery of the duplicate for an additional fifteen days upon receiving a written application from the county auditor regarding an extension for the delivery of the duplicate, or from the county treasurer regarding an extension of the time for the billing and collection of taxes. The application shall contain a statement describing the emergency that will cause the unavoidable delay and must be received by

the tax commissioner on or before the last day of the month 392
preceding the day delivery of the duplicate is otherwise 393
required. When an extension is granted for delivery of the 394
duplicate, the time period for payment of taxes shall be 395
extended for a like period of time. When a delay in the closing 396
of a tax collection period becomes unavoidable, the tax 397
commissioner, upon application by the county auditor and county 398
treasurer, may order the time for payment of taxes to be 399
extended if the tax commissioner determines that penalties have 400
accrued or would otherwise accrue for reasons beyond the control 401
of the taxpayers of the county. The order shall prescribe the 402
final extended date for payment of taxes for that collection 403
period. 404

(4) After January 1, 1999, the owner of a manufactured or 405
mobile home taxed pursuant to division (D)(1) of this section 406
may elect to have the home taxed pursuant to division (D)(2) of 407
this section by filing a written request with the county auditor 408
of the taxing district in which the home is located on or before 409
the first day of December of any year. Upon the filing of the 410
request, the county auditor shall determine whether all taxes 411
levied under division (D)(1) of this section have been paid, and 412
if those taxes have been paid, the county auditor shall tax the 413
manufactured or mobile home pursuant to division (D)(2) of this 414
section commencing in the next tax year. 415

(5) A manufactured or mobile home that acquired situs in 416
this state prior to January 1, 2000, shall be taxed pursuant to 417
division (D)(2) of this section if no manufactured home tax had 418
been paid for the home and the home was not exempted from 419
taxation pursuant to division (E) of this section for the year 420
for which the taxes were not paid. 421

(6) (a) Immediately upon receipt of any manufactured home 422
tax duplicate from the county auditor, but not less than twenty 423
days prior to the last date on which the first one-half taxes 424
may be paid without penalty as prescribed in division (F) of 425
this section, the county treasurer shall cause to be prepared 426
and mailed or delivered to each person charged on that duplicate 427
with taxes, or to an agent designated by such person, the tax 428
bill prescribed by the tax commissioner under division (D) (7) of 429
this section. When taxes are paid by installments, the county 430
treasurer shall mail or deliver to each person charged on such 431
duplicate or the agent designated by that person a second tax 432
bill showing the amount due at the time of the second tax 433
collection. The second half tax bill shall be mailed or 434
delivered at least twenty days prior to the close of the second 435
half tax collection period. A change in the mailing address of 436
any tax bill shall be made in writing to the county treasurer. 437
Failure to receive a bill required by this section does not 438
excuse failure or delay to pay any taxes shown on the bill or, 439
except as provided in division (B) (1) of section 5715.39 of the 440
Revised Code, avoid any penalty, interest, or charge for such 441
delay. 442

(b) After delivery of the copy of the delinquent 443
manufactured home tax list under division (H) of this section, 444
the county treasurer may prepare and mail to each person in 445
whose name a home is listed an additional tax bill showing the 446
total amount of delinquent taxes charged against the home as 447
shown on the list. The tax bill shall include a notice that the 448
interest charge prescribed by division (G) of this section has 449
begun to accrue. 450

(7) Each tax bill prepared and mailed or delivered under 451
division (D) (6) of this section shall be in the form and contain 452

the information required by the tax commissioner. The 453
commissioner may prescribe different forms for each county and 454
may authorize the county auditor to make up tax bills and tax 455
receipts to be used by the county treasurer. The tax bill shall 456
not contain or be mailed or delivered with any information or 457
material that is not required by this section or that is not 458
authorized by section 321.45 of the Revised Code or by the tax 459
commissioner. In addition to the information required by the 460
commissioner, each tax bill shall contain the following 461
information: 462

(a) The taxes levied and the taxes charged and payable 463
against the manufactured or mobile home; 464

(b) The following notice: "Notice: If the taxes are not 465
paid within sixty days after the county auditor delivers the 466
delinquent manufactured home tax list to the county treasurer, 467
you and your home may be subject to collection proceedings for 468
tax delinquency." Failure to provide such notice has no effect 469
upon the validity of any tax judgment to which a home may be 470
subjected. 471

(c) In the case of manufactured or mobile homes taxed 472
under division (D) (2) of this section, the following additional 473
information: 474

(i) The effective tax rate. The words "effective tax rate" 475
shall appear in boldface type. 476

(ii) The following notice: "Notice: If the taxes charged 477
against this home have been reduced by the 2-1/2 per cent tax 478
reduction for residences occupied by the owner but the home is 479
not a residence occupied by the owner, the owner must notify the 480
county auditor's office not later than March 31 of the year for 481

which the taxes are due. Failure to do so may result in the 482
owner being convicted of a fourth degree misdemeanor, which is 483
punishable by imprisonment up to 30 days, a fine up to \$250, or 484
both, and in the owner having to repay the amount by which the 485
taxes were erroneously or illegally reduced, plus any interest 486
that may apply. 487

If the taxes charged against this home have not been 488
reduced by the 2-1/2 per cent tax reduction and the home is a 489
residence occupied by the owner, the home may qualify for the 490
tax reduction. To obtain an application for the tax reduction or 491
further information, the owner may contact the county auditor's 492
office at _____ (insert the address and telephone number of 493
the county auditor's office). 494

(E) (1) A manufactured or mobile home is not subject to 495
this section when any of the following applies: 496

(a) It is taxable as personal property pursuant to section 497
5709.01 of the Revised Code. Any manufactured or mobile home 498
that is used as a residence shall be subject to this section and 499
shall not be taxable as personal property pursuant to section 500
5709.01 of the Revised Code. 501

(b) It bears a license plate issued by any state other 502
than this state unless the home is in this state in excess of an 503
accumulative period of thirty days in any calendar year. 504

(c) The annual tax has been paid on the home in this state 505
for the current year. 506

(d) The tax commissioner has determined, pursuant to 507
section 5715.27 of the Revised Code, that the property is exempt 508
from taxation, or would be exempt from taxation under Chapter 509
5709. of the Revised Code if it were classified as real 510

property. 511

(2) A travel trailer or park trailer, as these terms are 512
defined in section 4501.01 of the Revised Code, is not subject 513
to this section if it is unused or unoccupied and stored at the 514
owner's normal place of residence or at a recognized storage 515
facility. 516

(3) A travel trailer or park trailer, as these terms are 517
defined in section 4501.01 of the Revised Code, is subject to 518
this section and shall be taxed as a manufactured or mobile home 519
if it has a situs longer than thirty days in one location and is 520
connected to existing utilities, unless either of the following 521
applies: 522

(a) The situs is in a state facility or a camping or park 523
area as defined in division (C), (Q), (S), or (V) of section 524
3729.01 of the Revised Code. 525

(b) The situs is in a camping or park area that is a tract 526
of land that has been limited to recreational use by deed or 527
zoning restrictions and subdivided for sale of five or more 528
individual lots for the express or implied purpose of occupancy 529
by either self-contained recreational vehicles as defined in 530
division (T) of section 3729.01 of the Revised Code or by 531
dependent recreational vehicles as defined in division (D) of 532
section 3729.01 of the Revised Code. 533

(F) Except as provided in division (D) (3) of this section, 534
the manufactured home tax is due and payable as follows: 535

(1) When a manufactured or mobile home has a situs in this 536
state, as provided in this section, on the first day of January, 537
one-half of the amount of the tax is due and payable on or 538
before the first day of March and the balance is due and payable 539

on or before the thirty-first day of July. At the option of the 540
owner of the home, the tax for the entire year may be paid in 541
full on the first day of March. 542

(2) When a manufactured or mobile home first acquires a 543
situs in this state after the first day of January, no tax is 544
due and payable for that year. 545

(G) (1) (a) Except as otherwise provided in division (G) (1) 546
(b) of this section, if one-half of the current taxes charged 547
under this section against a manufactured or mobile home, 548
together with the full amount of any delinquent taxes, are not 549
paid on or before the first day of March in that year, or on or 550
before the last day for such payment as extended pursuant to 551
section 4503.063 of the Revised Code, a penalty of ten per cent 552
shall be charged against the unpaid balance of such half of the 553
current taxes. If the total amount of all such taxes is not paid 554
on or before the thirty-first day of July, next thereafter, or 555
on or before the last day for payment as extended pursuant to 556
section 4503.063 of the Revised Code, a like penalty shall be 557
charged on the balance of the total amount of the unpaid current 558
taxes. 559

(b) After a valid delinquent tax contract that includes 560
unpaid current taxes from a first-half collection period 561
described in division (F) of this section has been entered into 562
under section 323.31 of the Revised Code, no ten per cent 563
penalty shall be charged against such taxes after the second- 564
half collection period while the delinquent tax contract remains 565
in effect. On the day a delinquent tax contract becomes void, 566
the ten per cent penalty shall be charged against such taxes and 567
shall equal the amount of penalty that would have been charged 568
against unpaid current taxes outstanding on the date on which 569

the second-half penalty would have been charged thereon under 570
division (G) (1) (a) of this section if the contract had not been 571
in effect. 572

(2) (a) On the first day of the month following the last 573
day the second installment of taxes may be paid without penalty 574
beginning in 2000, interest shall be charged against and 575
computed on all delinquent taxes other than the current taxes 576
that became delinquent taxes at the close of the last day such 577
second installment could be paid without penalty. The charge 578
shall be for interest that accrued during the period that began 579
on the preceding first day of December and ended on the last day 580
of the month that included the last date such second installment 581
could be paid without penalty. The interest shall be computed at 582
the rate per annum prescribed by section 5703.47 of the Revised 583
Code and shall be entered as a separate item on the delinquent 584
manufactured home tax list compiled under division (H) of this 585
section. 586

(b) On the first day of December beginning in 2000, the 587
interest shall be charged against and computed on all delinquent 588
taxes. The charge shall be for interest that accrued during the 589
period that began on the first day of the month following the 590
last date prescribed for the payment of the second installment 591
of taxes in the current year and ended on the immediately 592
preceding last day of November. The interest shall be computed 593
at the rate per annum prescribed by section 5703.47 of the 594
Revised Code and shall be entered as a separate item on the 595
delinquent manufactured home tax list. 596

(c) After a valid undertaking has been entered into for 597
the payment of any delinquent taxes, no interest shall be 598
charged against such delinquent taxes while the undertaking 599

remains in effect in compliance with section 323.31 of the
Revised Code. If a valid undertaking becomes void, interest
shall be charged against the delinquent taxes for the periods
that interest was not permitted to be charged while the
undertaking was in effect. The interest shall be charged on the
day the undertaking 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 (G) (1) and (2)
of this section had the undertaking not been in effect.

(3) If the full amount of the taxes due at either of the
times prescribed by division (F) 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 this division for failure to make that
payment by the prescribed time.

(4) The treasurer shall compile and deliver to the county
auditor a list of all tax payments the treasurer has received as
provided in division (G) (3) 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.

(H) (1) The county auditor shall compile annually a
"delinquent manufactured home tax list" consisting of homes the
county treasurer's records indicate have taxes that were not
paid within the time prescribed by divisions (D) (3) and (F) of
this section, have taxes that remain unpaid from prior years, or
have unpaid tax penalties or interest that have been assessed.

(2) Within thirty days after the settlement under division

(H) (2) of section 321.24 of the Revised Code, the county auditor 630
shall deliver a copy of the delinquent manufactured home tax 631
list to the county treasurer. The auditor shall update and 632
publish the delinquent manufactured home tax list annually in 633
the same manner as delinquent real property tax lists are 634
published. The county auditor may apportion the cost of 635
publishing the list among taxing districts in proportion to the 636
amount of delinquent manufactured home taxes so published that 637
each taxing district is entitled to receive upon collection of 638
those taxes, or the county auditor may charge the owner of a 639
home on the list a flat fee established under section 319.54 of 640
the Revised Code for the cost of publishing the list and, if the 641
fee is not paid, may place the fee upon the delinquent 642
manufactured home tax list as a lien on the listed home, to be 643
collected as other manufactured home taxes. 644

(3) When taxes, penalties, or interest are charged against 645
a person on the delinquent manufactured home tax list and are 646
not paid within sixty days after the list is delivered to the 647
county treasurer, the county treasurer shall, in addition to any 648
other remedy provided by law for the collection of taxes, 649
penalties, and interest, enforce collection of such taxes, 650
penalties, and interest by civil action in the name of the 651
treasurer against the owner for the recovery of the unpaid taxes 652
following the procedures for the recovery of delinquent real 653
property taxes in sections 323.25 to 323.28 of the Revised Code. 654
The action may be brought in municipal or county court, provided 655
the amount charged does not exceed the monetary limitations for 656
original jurisdiction for civil actions in those courts. Except 657
as provided in division (D) (2) of section 319.204 of the Revised 658
Code, the county treasurer shall not enforce the lien for taxes 659
against a manufactured or mobile home that is owned and occupied 660

as a home by an individual who is domiciled in this state.

It is sufficient, having made proper parties to the suit, for the county treasurer to allege in the treasurer's bill of particulars or petition that the taxes stand chargeable on the books of the county treasurer against such person, that they are due and unpaid, and that such person is indebted in the amount of taxes appearing to be due the county. The treasurer need not set forth any other matter relating thereto. If it is found on the trial of the action that the person is indebted to the state, judgment shall be rendered in favor of the county treasurer prosecuting the action. The judgment debtor is not entitled to the benefit of any law for stay of execution or exemption of property from levy or sale on execution in the enforcement of the judgment.

Upon the filing of an entry of confirmation of sale or an order of forfeiture in a proceeding brought under this division, title to the manufactured or mobile home shall be in the purchaser. The clerk of courts shall issue a certificate of title to the purchaser upon presentation of proof of filing of the entry of confirmation or order and, in the case of a forfeiture, presentation of the county auditor's certificate of sale.

(I) The total amount of taxes collected shall be distributed in the following manner: four per cent shall be allowed as compensation to the county auditor for the county auditor's service in assessing the taxes; two per cent shall be allowed as compensation to the county treasurer for the services the county treasurer renders as a result of the tax levied by this section. Such amounts shall be paid into the county treasury, to the credit of the county general revenue fund, on

the warrant of the county auditor. Fees to be paid to the credit 691
of the real estate assessment fund shall be collected pursuant 692
to division (C) of section 319.54 of the Revised Code and paid 693
into the county treasury, on the warrant of the county auditor. 694
The balance of the taxes collected shall be distributed among 695
the taxing subdivisions of the county in which the taxes are 696
collected and paid in the same ratio as those taxes were 697
collected for the benefit of the taxing subdivision. The taxes 698
levied and revenues collected under this section shall be in 699
lieu of any general property tax and any tax levied with respect 700
to the privilege of using or occupying a manufactured or mobile 701
home in this state except as provided in sections 4503.04 and 702
5741.02 of the Revised Code. 703

(J) An agreement to purchase or a bill of sale for a 704
manufactured home shall show whether or not the furnishings and 705
equipment are included in the purchase price. 706

(K) If the county treasurer and the county prosecuting 707
attorney agree that an item charged on the delinquent 708
manufactured home tax list is uncollectible, they shall certify 709
that determination and the reasons to the county board of 710
revision. If the board determines the amount is uncollectible, 711
it shall certify its determination to the county auditor, who 712
shall strike the item from the list. 713

(L) (1) The county auditor shall appraise at its true value 714
any manufactured or mobile home in which ownership is 715
transferred or which first acquires situs in this state on or 716
after January 1, 2000, and any manufactured or mobile home the 717
owner of which has elected, under division (D) (4) of this 718
section, to have the home taxed under division (D) (2) of this 719
section. The true value shall include the value of the home, any 720

additions, and any fixtures, but not any furnishings in the 721
home. In determining the true value of a manufactured or mobile 722
home, the auditor shall consider all facts and circumstances 723
relating to the value of the home, including its age, its 724
capacity to function as a residence, any obsolete 725
characteristics, and other factors that may tend to prove its 726
true value. 727

(2) (a) If a manufactured or mobile home has been the 728
subject of an arm's length sale between a willing seller and a 729
willing buyer within a reasonable length of time prior to the 730
determination of true value, the county auditor shall consider 731
the sale price of the home to be the true value for taxation 732
purposes. 733

(b) The sale price in an arm's length transaction between 734
a willing seller and a willing buyer shall not be considered the 735
true value of the home if either of the following occurred after 736
the sale: 737

(i) The home has lost value due to a casualty. 738

(ii) An addition or fixture has been added to the home. 739

(3) The county auditor shall have each home viewed and 740
appraised at least once in each six-year period in the same year 741
in which real property in the county is appraised pursuant to 742
Chapter 5713. of the Revised Code, and shall update the 743
appraised values in the third calendar year following the 744
appraisal. The person viewing or appraising a home may enter the 745
home to determine by actual view any additions or fixtures that 746
have been added since the last appraisal. In conducting the 747
appraisals and establishing the true value, the auditor shall 748
follow the procedures set forth for appraising real property in 749

sections 5713.01 and 5713.03 of the Revised Code. 750

(4) The county auditor shall place the true value of each 751
home on the manufactured home tax list upon completion of an 752
appraisal. 753

(5) (a) If the county auditor changes the true value of a 754
home, the auditor shall notify the owner of the home in writing, 755
delivered by mail or in person. The notice shall be given at 756
least thirty days prior to the issuance of any tax bill that 757
reflects the change. Failure to receive the notice does not 758
invalidate any proceeding under this section. 759

(b) Any owner of a home or any other person or party 760
listed in division (A) (1) of section 5715.19 of the Revised Code 761
may file a complaint against the true value of the home as 762
appraised under this section. The complaint shall be filed with 763
the county auditor on or before the thirty-first day of March of 764
the current tax year or the date of closing of the collection 765
for the first half of manufactured home taxes for the current 766
tax year, whichever is later. The auditor shall present to the 767
county board of revision all complaints filed with the auditor 768
under this section. The board shall hear and investigate the 769
complaint and may take action on it as provided under sections 770
5715.11 to 5715.19 of the Revised Code. 771

(c) If the county board of revision determines, pursuant 772
to a complaint against the valuation of a manufactured or mobile 773
home filed under this section, that the amount of taxes, 774
assessments, or other charges paid was in excess of the amount 775
due based on the valuation as finally determined, then the 776
overpayment shall be refunded in the manner prescribed in 777
section 5715.22 of the Revised Code. 778

(d) Payment of all or part of a tax under this section for 779
any year for which a complaint is pending before the county 780
board of revision does not abate the complaint or in any way 781
affect the hearing and determination thereof. 782

(M) If the county auditor determines that any tax or other 783
charge or any part thereof has been erroneously charged as a 784
result of a clerical error as defined in section 319.35 of the 785
Revised Code, the county auditor shall call the attention of the 786
county board of revision to the erroneous charges. If the board 787
finds that the taxes or other charges have been erroneously 788
charged or collected, it shall certify the finding to the 789
auditor. Upon receipt of the certification, the auditor shall 790
remove the erroneous charges on the manufactured home tax list 791
or delinquent manufactured home tax list in the same manner as 792
is prescribed in section 319.35 of the Revised Code for 793
erroneous charges against real property, and refund any 794
erroneous charges that have been collected, with interest, in 795
the same manner as is prescribed in section 319.36 of the 796
Revised Code for erroneous charges against real property. 797

(N) As used in this section and section 4503.061 of the 798
Revised Code: 799

(1) "Manufactured home taxes" includes taxes, penalties, 800
and interest charged under division (C) or (G) of this section 801
and any penalties charged under division (G) or (H) (5) of 802
section 4503.061 of the Revised Code. 803

(2) "Current taxes" means all manufactured home taxes 804
charged against a manufactured or mobile home that have not 805
appeared on the manufactured home tax list for any prior year. 806
Current taxes become delinquent taxes if they remain unpaid 807
after the last day prescribed for payment of the second 808

installment of current taxes without penalty, whether or not 809
they have been certified delinquent. 810

(3) "Delinquent taxes" means: 811

(a) Any manufactured home taxes that were charged against 812
a manufactured or mobile home for a prior year, including any 813
penalties or interest charged for a prior year and the costs of 814
publication under division (H) (2) of this section, and that 815
remain unpaid; 816

(b) Any current manufactured home taxes charged against a 817
manufactured or mobile home that remain unpaid after the last 818
day prescribed for payment of the second installment of current 819
taxes without penalty, whether or not they have been certified 820
delinquent, including any penalties or interest and the costs of 821
publication under division (H) (2) of this section. 822

Sec. 5721.18. The county prosecuting attorney, upon the 823
delivery to the prosecuting attorney by the county auditor of a 824
delinquent land or delinquent vacant land tax certificate, or of 825
a master list of delinquent or delinquent vacant tracts, shall 826
institute a foreclosure proceeding under this section in the 827
name of the county treasurer to foreclose the lien of the state, 828
in any court with jurisdiction or in the county board of 829
revision with jurisdiction pursuant to section 323.66 of the 830
Revised Code, unless the taxes, assessments, charges, penalties, 831
and interest are paid prior to the time a complaint is filed, or 832
unless a foreclosure or foreclosure and forfeiture action has 833
been or will be instituted under section 323.25, sections 323.65 834
to 323.79, or section 5721.14 of the Revised Code. If the 835
delinquent land or delinquent vacant land tax certificate or the 836
master list of delinquent or delinquent vacant tracts lists 837
minerals or rights to minerals listed pursuant to sections 838

5713.04, 5713.05, and 5713.06 of the Revised Code, the county 839
prosecuting attorney may institute a foreclosure proceeding in 840
the name of the county treasurer, in any court with 841
jurisdiction, to foreclose the lien of the state against such 842
minerals or rights to minerals, unless the taxes, assessments, 843
charges, penalties, and interest are paid prior to the time the 844
complaint is filed, or unless a foreclosure or foreclosure and 845
forfeiture action has been or will be instituted under section 846
323.25, sections 323.65 to 323.79, or section 5721.14 of the 847
Revised Code. 848

Nothing in this section or section 5721.03 of the Revised 849
Code prohibits the prosecuting attorney from instituting a 850
proceeding under this section before the delinquent tax list or 851
delinquent vacant land tax list that includes the parcel is 852
published pursuant to division (B) of section 5721.03 of the 853
Revised Code if the list is not published within the time 854
prescribed by that division. The prosecuting attorney shall 855
prosecute the proceeding to final judgment and satisfaction. 856
Within ten days after obtaining a judgment, the prosecuting 857
attorney shall notify the treasurer in writing that judgment has 858
been rendered. ~~If~~ 859

If there is a copy of a written delinquent tax contract 860
attached to the certificate or an asterisk next to an entry on 861
the master list, or if a copy of a delinquent tax contract is 862
received from the auditor prior to the commencement of the 863
proceeding under this section, the prosecuting attorney shall 864
not institute the proceeding under this section, unless the 865
prosecuting attorney receives a certification of the treasurer 866
that the delinquent tax contract has become void. The 867
prosecuting attorney shall not institute a proceeding under this 868
section against a parcel that is a homestead, as defined in 869

section 323.151 of the Revised Code, except as provided in 870
division (D) (2) of section 319.204 of the Revised Code. 871

(A) This division applies to all foreclosure proceedings 872
not instituted and prosecuted under section 323.25 of the 873
Revised Code or division (B) or (C) of this section. The 874
foreclosure proceedings shall be instituted and prosecuted in 875
the same manner as is provided by law for the foreclosure of 876
mortgages on land, except that, if service by publication is 877
necessary, such publication shall be made once a week for three 878
consecutive weeks instead of as provided by the Rules of Civil 879
Procedure, and the service shall be complete at the expiration 880
of three weeks after the date of the first publication. In any 881
proceeding prosecuted under this section, if the prosecuting 882
attorney determines that service upon a defendant may be 883
obtained ultimately only by publication, the prosecuting 884
attorney may cause service to be made simultaneously by 885
certified mail, return receipt requested, ordinary mail, and 886
publication. 887

In any county that has adopted a permanent parcel number 888
system, the parcel may be described in the notice by parcel 889
number only, instead of also with a complete legal description, 890
if the prosecuting attorney determines that the publication of 891
the complete legal description is not necessary to provide 892
reasonable notice of the foreclosure proceeding to the 893
interested parties. If the complete legal description is not 894
published, the notice shall indicate where the complete legal 895
description may be obtained. 896

It is sufficient, having been made a proper party to the 897
foreclosure proceeding, for the treasurer to allege in the 898
treasurer's complaint that the certificate or master list has 899

been duly filed by the auditor, that the amount of money 900
appearing to be due and unpaid is due and unpaid, and that there 901
is a lien against the property described in the certificate or 902
master list, without setting forth in the complaint any other or 903
special matter relating to the foreclosure proceeding. The 904
prayer of the complaint shall be that the court or the county 905
board of revision with jurisdiction pursuant to section 323.66 906
of the Revised Code issue an order that the property be sold or 907
conveyed by the sheriff or otherwise be disposed of, and the 908
equity of redemption be extinguished, according to the 909
alternative redemption procedures prescribed in sections 323.65 910
to 323.79 of the Revised Code, or if the action is in the 911
municipal court by the bailiff, in the manner provided in 912
section 5721.19 of the Revised Code. 913

In the foreclosure proceeding, the treasurer may join in 914
one action any number of lots or lands, but the decree shall be 915
rendered separately, and any proceedings may be severed, in the 916
discretion of the court or board of revision, for the purpose of 917
trial or appeal, and the court or board of revision shall make 918
such order for the payment of costs as is considered proper. The 919
certificate or master list filed by the auditor with the 920
prosecuting attorney is prima-facie evidence at the trial of the 921
foreclosure action of the amount and validity of the taxes, 922
assessments, charges, penalties, and interest appearing due and 923
unpaid and of their nonpayment. 924

(B) Foreclosure proceedings constituting an action in rem 925
may be commenced by the filing of a complaint after the end of 926
the second year from the date on which the delinquency was first 927
certified by the auditor. Prior to filing such an action in rem, 928
the prosecuting attorney shall cause a title search to be 929
conducted for the purpose of identifying any lienholders or 930

other persons with interests in the property subject to 931
foreclosure. Following the title search, the action in rem shall 932
be instituted by filing in the office of the clerk of a court 933
with jurisdiction a complaint bearing a caption substantially in 934
the form set forth in division (A) of section 5721.181 of the 935
Revised Code. 936

Any number of parcels may be joined in one action. Each 937
separate parcel included in a complaint shall be given a serial 938
number and shall be separately indexed and docketed by the clerk 939
of the court in a book kept by the clerk for such purpose. A 940
complaint shall contain the permanent parcel number of each 941
parcel included in it, the full street address of the parcel 942
when available, a description of the parcel as set forth in the 943
certificate or master list, the name and address of the last 944
known owner of the parcel if they appear on the general tax 945
list, the name and address of each lienholder and other person 946
with an interest in the parcel identified in the title search 947
relating to the parcel that is required by this division, and 948
the amount of taxes, assessments, charges, penalties, and 949
interest due and unpaid with respect to the parcel. It is 950
sufficient for the treasurer to allege in the complaint that the 951
certificate or master list has been duly filed by the auditor 952
with respect to each parcel listed, that the amount of money 953
with respect to each parcel appearing to be due and unpaid is 954
due and unpaid, and that there is a lien against each parcel, 955
without setting forth any other or special matters. The prayer 956
of the complaint shall be that the court issue an order that the 957
land described in the complaint be sold in the manner provided 958
in section 5721.19 of the Revised Code. 959

(1) Within thirty days after the filing of a complaint, 960
the clerk of the court in which the complaint was filed shall 961

cause a notice of foreclosure substantially in the form of the 962
notice set forth in division (B) of section 5721.181 of the 963
Revised Code to be published once a week for three consecutive 964
weeks in a newspaper of general circulation in the county. The 965
newspaper shall meet the requirements of section 7.12 of the 966
Revised Code. In any county that has adopted a permanent parcel 967
number system, the parcel may be described in the notice by 968
parcel number only, instead of also with a complete legal 969
description, if the prosecuting attorney determines that the 970
publication of the complete legal description is not necessary 971
to provide reasonable notice of the foreclosure proceeding to 972
the interested parties. If the complete legal description is not 973
published, the notice shall indicate where the complete legal 974
description may be obtained. 975

After the third publication, the publisher shall file with 976
the clerk of the court an affidavit stating the fact of the 977
publication and including a copy of the notice of foreclosure as 978
published. Service of process for purposes of the action in rem 979
shall be considered as complete on the date of the last 980
publication. 981

Within thirty days after the filing of a complaint and 982
before the final date of publication of the notice of 983
foreclosure, the clerk of the court also shall cause a copy of a 984
notice substantially in the form of the notice set forth in 985
division (C) of section 5721.181 of the Revised Code to be 986
mailed by certified mail, with postage prepaid, to each person 987
named in the complaint as being the last known owner of a parcel 988
included in it, or as being a lienholder or other person with an 989
interest in a parcel included in it. The notice shall be sent to 990
the address of each such person, as set forth in the complaint, 991
and the clerk shall enter the fact of such mailing upon the 992

appearance docket. If the name and address of the last known 993
owner of a parcel included in a complaint is not set forth in 994
it, the auditor shall file an affidavit with the clerk stating 995
that the name and address of the last known owner does not 996
appear on the general tax list. 997

(2) (a) An answer may be filed in an action in rem under 998
this division by any person owning or claiming any right, title, 999
or interest in, or lien upon, any parcel described in the 1000
complaint. The answer shall contain the caption and number of 1001
the action and the serial number of the parcel concerned. The 1002
answer shall set forth the nature and amount of interest claimed 1003
in the parcel and any defense or objection to the foreclosure of 1004
the lien of the state for delinquent taxes, assessments, 1005
charges, penalties, and interest as shown in the complaint. The 1006
answer shall be filed in the office of the clerk of the court, 1007
and a copy of the answer shall be served on the prosecuting 1008
attorney, not later than twenty-eight days after the date of 1009
final publication of the notice of foreclosure. If an answer is 1010
not filed within such time, a default judgment may be taken as 1011
to any parcel included in a complaint as to which no answer has 1012
been filed. A default judgment is valid and effective with 1013
respect to all persons owning or claiming any right, title, or 1014
interest in, or lien upon, any such parcel, notwithstanding that 1015
one or more of such persons are minors, incompetents, absentees 1016
or nonresidents of the state, or convicts in confinement. 1017

(b) (i) A receiver appointed pursuant to divisions (C) (2) 1018
and (3) of section 3767.41 of the Revised Code may file an 1019
answer pursuant to division (B) (2) (a) of this section, but is 1020
not required to do so as a condition of receiving proceeds in a 1021
distribution under division (B) (1) of section 5721.17 of the 1022
Revised Code. 1023

(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 1054
section, except that the name and address of a receiver under 1055
section 3767.41 of the Revised Code shall be contained in the 1056
complaint and notice shall be mailed to the receiver. 1057

(3) With respect to the forms applicable to actions 1058
commenced under division (B) of this section and contained in 1059
section 5721.181 of the Revised Code: 1060

(a) The notice of foreclosure prescribed by division (B) 1061
of section 5721.181 of the Revised Code shall be revised to 1062
exclude any reference to the inclusion of the name and address 1063
of each lienholder and other person with an interest in the 1064
parcel identified in a statutorily required title search 1065
relating to the parcel, and to exclude any such names and 1066
addresses from the published notice, except that the revised 1067
notice shall refer to the inclusion of the name and address of a 1068
receiver under section 3767.41 of the Revised Code and the 1069
published notice shall include the receiver's name and address. 1070
The notice of foreclosure also shall include the following in 1071
boldface type: 1072

"If pursuant to the action the parcel is sold, the sale 1073
shall not affect or extinguish any lien or encumbrance with 1074
respect to the parcel other than a receiver's lien and other 1075
than the lien for land taxes, assessments, charges, interest, 1076
and penalties for which the lien is foreclosed and in 1077
satisfaction of which the property is sold. All other liens and 1078
encumbrances with respect to the parcel shall survive the sale." 1079

(b) The notice to the owner, lienholders, and other 1080
persons with an interest in a parcel shall be a notice only to 1081
the owner and to any receiver under section 3767.41 of the 1082
Revised Code, and the last two sentences of the notice shall be 1083

omitted. 1084

(4) As used in this division, a "receiver's lien" means 1085
the lien of a receiver appointed pursuant to divisions (C) (2) 1086
and (3) of section 3767.41 of the Revised Code that is acquired 1087
pursuant to division (H) (2) (b) of that section for any 1088
unreimbursed expenses and other amounts paid in accordance with 1089
division (F) of that section by the receiver and for the fees of 1090
the receiver approved pursuant to division (H) (1) of that 1091
section. 1092

(D) The conveyance by the owner of any parcel against 1093
which a complaint has been filed pursuant to this section at any 1094
time after the date of publication of the parcel on the 1095
delinquent tax list but before the date of a judgment of 1096
foreclosure pursuant to section 5721.19 of the Revised Code 1097
shall not nullify the right of the county to proceed with the 1098
foreclosure. 1099

Sec. 5721.31. (A) (1) After receipt of a duplicate of the 1100
delinquent land list compiled under section 5721.011 of the 1101
Revised Code, or a delinquent land list compiled previously 1102
under that section, the county treasurer may select from the 1103
list parcels of delinquent land the lien against which the 1104
county treasurer may attempt to transfer by the sale of tax 1105
certificates under sections 5721.30 to 5721.43 of the Revised 1106
Code. None of the following parcels may be selected for a tax 1107
certificate sale: 1108

(a) A parcel for which the full amount of taxes, 1109
assessments, penalties, interest, and charges have been paid; 1110

(b) A parcel for which a valid contract under section 1111
323.122, 323.31, or 5713.20 of the Revised Code is in force; 1112

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

(d) Except as provided in division (D) (2) of section
319.204 of the Revised Code, a parcel that is a homestead, as
defined in section 323.151 of the Revised Code.

(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 to either the owner of
record or all interested parties discoverable through a title
search, or both, of each parcel on the list either by certified
mail or, if the treasurer has record of an internet identifier
of record associated with the owner or interested party, by
ordinary mail and by that internet identifier of record. A
mailed notice to an owner shall be sent to the owner's last
known tax-mailing address. 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 1142
respect to parcels, the county treasurer, at least thirty days 1143
prior to the date of sale or transfer of such tax certificates, 1144
shall send written notice of the sale or transfer by certified 1145
mail to the last known tax-mailing address of the record owner 1146
of the property or parcel and may send such notice to all 1147
parties with an interest in the property that has been recorded 1148
in the property records of the county pursuant to section 317.08 1149
of the Revised Code. The notice shall state that a tax 1150
certificate will be offered for sale or transfer on the parcel, 1151
and that the owner or interested parties may incur additional 1152
expenses as a result of the sale or transfer. 1153

(3) The county treasurer is not required to send a notice 1154
under division (B) (1) or (B) (2) of this section if the treasurer 1155
previously has attempted to send such notice to the owner of the 1156
parcel and the notice has been returned by the post office as 1157
undeliverable. The absence of a valid tax-mailing address for 1158
the owner of a parcel does not preclude the county treasurer 1159
from selling or transferring a tax certificate for the parcel. 1160

(C) The county treasurer shall advertise the sale of tax 1161
certificates under section 5721.32 of the Revised Code in a 1162
newspaper of general circulation in the county once a week for 1163
two consecutive weeks. The newspaper shall meet the requirements 1164
of section 7.12 of the Revised Code. The advertisement shall 1165
include the date, the time, and the place of the public auction, 1166
abbreviated legal descriptions of the parcels, and the names of 1167
the owners of record of the parcels. The advertisement also 1168
shall include the certificate purchase prices of the parcels or 1169
the total purchase price of tax certificates for sale in blocks 1170
of tax certificates. 1171

(D) After the county treasurer has compiled the list of 1172
parcels selected for tax certificate sales but before a tax 1173
certificate respecting a parcel is sold or transferred, if the 1174
owner of record of the parcel pays to the county treasurer in 1175
cash the delinquent taxes respecting the parcel or otherwise 1176
acts so that any condition in division (A) (1) (a), (b), or (c) of 1177
this section applies to the parcel, the owner of record of the 1178
parcel also shall pay a fee in an amount prescribed by the 1179
treasurer to cover the administrative costs of the treasurer 1180
under this section respecting the parcel. The fee shall be 1181
deposited in the county treasury to the credit of the tax 1182
certificate administration fund. 1183

(E) A tax certificate administration fund shall be created 1184
in the county treasury of each county selling tax certificates 1185
under sections 5721.30 to 5721.43 of the Revised Code. The fund 1186
shall be administered by the county treasurer, and used solely 1187
for the purposes of sections 5721.30 to 5721.43 of the Revised 1188
Code or as otherwise permitted in this division. Any fee 1189
received by the treasurer under sections 5721.30 to 5721.43 of 1190
the Revised Code shall be credited to the fund, except the 1191
bidder registration fee under division (B) of section 5721.32 of 1192
the Revised Code and the county prosecuting attorney's fee under 1193
division (B) (3) of section 5721.37 of the Revised Code. To the 1194
extent there is a surplus in the fund from time to time, the 1195
surplus may, with the approval of the county treasurer, be 1196
utilized for the purposes of a county land reutilization 1197
corporation operating in the county. 1198

(F) The county treasurers of more than one county may 1199
jointly conduct a regional sale of tax certificates under 1200
section 5721.32 of the Revised Code. A regional sale shall be 1201
held at a single location in one county, where the tax 1202

certificates from each of the participating counties shall be 1203
offered for sale at public auction. Before the regional sale, 1204
each county treasurer shall advertise the sale for the parcels 1205
in the treasurer's county as required by division (C) of this 1206
section. At the regional sale, tax certificates shall be sold on 1207
parcels from one county at a time, with all of the certificates 1208
for one county offered for sale before any certificates for the 1209
next county are offered for sale. 1210

(G) The tax commissioner shall prescribe the form of the 1211
tax certificate under this section, and county treasurers shall 1212
use the form so prescribed. 1213

Section 2. That existing sections 317.22, 319.20, 323.25, 1214
4503.06, 5721.18, and 5721.31 of the Revised Code are hereby 1215
repealed. 1216

Section 3. The amendment or enactment by this act of 1217
sections 317.22, 319.20, and 319.204 of the Revised Code apply 1218
to real property or manufactured or mobile homes transferred on 1219
or after the effective date of this section. 1220

The amendment by this act of section 323.25, 4503.06, 1221
5721.18, or 5721.31 of the Revised Code applies to property 1222
first appearing on a delinquent land list or delinquent 1223
manufactured home tax list compiled on or after the effective 1224
date of this section. 1225