

Chapter 5723: FORFEITED LANDS

5723.01 Forfeited lands.

(A)

(1) Every tract of land and town lot, which, pursuant to foreclosure proceedings under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, has been advertised and offered for sale on two separate occasions, not less than two weeks apart, and not sold for want of bidders, shall be forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section.

(2) The county prosecuting attorney shall certify to the court that such tract of land or town lot has been twice offered for sale and not sold for want of a bidder. Such forfeiture of lands and town lots shall be effective when the court by entry orders such lands and town lots forfeited to the state or to a political subdivision, school district, or county land reutilization corporation pursuant to division (A)(3) of this section. A copy of such entry shall be certified to the county auditor and, after the date of the certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the state to be disposed of in compliance with this chapter.

(3) After having been notified pursuant to division (A)(2) of this section that the tract of land or town lot has been twice offered for sale and not sold for want of bidders, the court shall notify the political subdivision and school district in which the property is located, and any county land reutilization corporation in the county, and offer to forfeit the property to the political subdivision, school district, or corporation, or to an electing subdivision as defined in section 5722.01 of the Revised Code, upon a petition from the political subdivision, school district, or corporation. If no such petition is filed with the court within ten days after notification by the court, the court shall forfeit the property to the state in accordance with division (A)(2) of this section. If a political subdivision, school district, or corporation requests through a petition to receive the property through forfeiture, the forfeiture of land and town lots is effective when, by entry, the court orders such lands and town lots forfeited to the political subdivision, school district, or corporation. The court shall certify a copy of the entry to the county auditor and, after the date of certification, all the right, title, claim, and interest of the former owner is transferred to and vested in the political subdivision, school district, or corporation.

(4) From and after the date of journalization of the order forfeiting a tract of land or a town lot to the state pursuant to division (A)(2) of this section and until such forfeited land has been redeemed by the former owner pursuant to section 5723.03 of the Revised Code or sold or transferred pursuant to section 5723.04 of the Revised Code, any political subdivision in which the forfeited land is located or the county land reutilization corporation of the county in which the forfeited land is located, or an officer, agent, or employee of the subdivision or corporation, upon knowledge or belief that the forfeited land is unoccupied as defined in section 323.65 of the Revised Code, may enter the forfeited lands and any buildings, structures, or other improvements located on that land, for any of the following purposes:

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

(b) Conducting a voluntary action as defined in Chapter 3746. of the Revised Code or other environment assessment of the forfeited land and any buildings, structures, or other improvements located on that land;

(c) Conducting any other health and safety inspection of the forfeited land and any buildings, structures, or other improvements located on that land.

Unless an action or omission of a political subdivision or county land reutilization corporation, or an officer, agent, or employee of the subdivision or corporation, by clear and convincing evidence, constitutes willful or wanton misconduct or intentionally tortious conduct, the political subdivision or county land reutilization corporation, or an officer, agent, or employee of a subdivision or corporation, that enters the forfeited land pursuant to this division is not liable in any civil or administrative action, including an action in trespass, resulting from the entry onto the forfeited land or for any tort action as defined in section 3746.24 of the Revised Code resulting from the testing for or actual presence of hazardous substances or petroleum at, or the release of hazardous substances or petroleum from, a property where a voluntary action is being or has been conducted pursuant to Chapter 3746. of the Revised Code and the rules adopted under it. This immunity is in addition to any immunities from civil liability or defenses established by any other section of the Revised Code or available at common law. Any entry upon forfeited land and any buildings, structures, or improvements located on that land pursuant to division (A)(4) of this section shall not constitute the exercise of dominion or control over the land or buildings, structures, or improvements on the land when that entry is for the purposes described in divisions (A)(4)(a) to (c) of this section.

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

Amended by 130th General Assembly File No. TBD, SB 172, §1, eff. 9/4/2014.

Effective Date: 03-27-1991; 2008 HB138 09-11-2008; 2008 SB353 04-07-2009

5723.02 Forfeited property is exempt from taxation until sold or redeemed.

All real property that has been forfeited to the state is exempt from taxation from the date of forfeiture, and shall be removed from the tax lists and duplicates until sold or redeemed and placed on the list of exempted property maintained pursuant to section [5713.08](#) of the Revised Code. No taxes or assessments shall be assessed against such property from the date the property is forfeited to the state to the date the property is sold pursuant to this chapter. The proportionate amount of taxes that are a lien but not yet determined, assessed, and levied for the year in which the property is forfeited shall be remitted by the county auditor for the balance of the year from the date of forfeiture.

Effective Date: 05-25-1994

5723.03 Redemption of forfeited property.

If the former owner of real property that has been forfeited, at any time before the state has disposed of such property, pays into the treasury of the county in which the property is situated, all the taxes, assessments, penalties, interest, and costs incurred in the foreclosure or foreclosure and forfeiture proceedings under section [323.25](#), [5721.14](#), or [5721.18](#) or sections [323.65](#) to [323.79](#) of the Revised Code or in proceedings under this chapter that stand charged against the property at the time of such

payment, the state shall relinquish to such former owner all claim to such property. The county auditor shall then reenter the property on the auditor's tax list, under the name of the proper owner.

Effective Date: 05-25-1994; 2008 SB353 04-07-2009

5723.04 Forfeited land list - transfer of title.

(A) The county auditor shall maintain a list of forfeited lands and shall offer such lands for sale annually, or more frequently if the auditor determines that more frequent sales are necessary.

(B) Notwithstanding division (A) of this section, upon the request of a county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county auditor shall promptly transfer to such corporation, by auditor's deed, the fee simple title to a parcel on the list of forfeited lands, which shall pass to such corporation free and clear of all taxes, assessments, charges, penalties, interest, and costs. Subject to division (C) of this section, any subordinate liens shall be deemed fully and forever satisfied and discharged. Upon such request, the land is deemed sold by the state for no consideration. The county land reutilization corporation shall file the deed for recording.

(C) When title to a parcel of land upon which a lien has been placed under section 715.261, 743.04, or 6119.06 of the Revised Code is transferred to a county land reutilization corporation under this section, the lien on the parcel shall be extinguished if the lien is for costs or charges that were incurred before the date of the transfer to the corporation and if the corporation did not incur the costs or charges, regardless of whether the lien was attached or the costs or charges were certified before the date of transfer. In such a case, the corporation and its successors in title shall take title to the property free and clear of any such lien and shall be immune from liability in any action to collect such costs or charges.

If a county land reutilization corporation takes title to property before any costs or charges have been certified or any lien has been placed with respect to the property under section 715.261, 743.04, or 6119.06 of the Revised Code, the corporation shall be deemed a bona fide purchaser for value without knowledge of such costs or lien, regardless of whether the corporation had actual or constructive knowledge of the costs or lien, and any such lien shall be void and unenforceable against the corporation and its successors in title.

Amended by 130th General Assembly File No. TBD, SB 172, §1, eff. 9/4/2014.

Amended by 128th General Assembly File No.9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 03-27-1991; 2008 SB353 04-07-2009

5723.05 Advertisement by county auditor.

If the taxes, assessments, charges, penalties, interest, and costs due on the forfeited lands have not been paid when the county auditor fixes the date for the sale of forfeited lands, the auditor shall give notice of them once a week for two consecutive weeks prior to the date fixed by the auditor for the sale, as provided in section [5721.03](#) of the Revised Code. The notice shall state that if the taxes, assessments, charges, penalties, interest, and costs charged against the lands forfeited to the state for nonpayment of taxes are not paid into the county treasury, and the county treasurer's receipt produced for the payment before the time specified in the notice for the sale of the lands, which day shall be named in the notice, each forfeited tract on which the taxes, assessments, charges, penalties, interest, and costs remain unpaid will be offered for sale beginning on the date set by the auditor, at

the courthouse in the county, in order to satisfy the unpaid taxes, assessments, charges, penalties, interest, and costs, and that the sale will continue from day to day until each of the tracts is sold or offered for sale.

The notice also shall state that, if the forfeited land is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, and, if division (B)(2) of section [5721.17](#) of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section [3767.41](#) of the Revised Code and any receiver's lien as defined in division (C)(4) of section [5721.18](#) of the Revised Code, the court, in a separate order, may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the amount of the difference; and that, if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of that corporation's stock.

Amended by 129th General Assembly File No.28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 03-27-1991

5723.06 Procedure for sale - notice of intent to purchase by director of natural resources - title.

(A)

(1) The county auditor, on the day set for the sale of forfeited lands provided in section [5723.04](#) of the Revised Code, shall attend at the courthouse and offer for sale the whole of each tract of land as contained in the list provided for in such section, at public auction, to the highest bidder, for an amount sufficient to pay the lesser of the amounts described in divisions (A)(1) and (2) of section [5721.16](#) of the Revised Code.

The county auditor shall offer each tract separately, beginning with the first tract contained in the list.

(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount, and no notice is given under section [5722.04](#) of the Revised Code or division (B) of this section, the auditor may offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale.

(3) Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances:

(a) To any person that is delinquent on real property taxes in this state;

(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or foreclosure and forfeiture, or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

If a parcel sells for less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against it, the officer conducting the sale shall require the buyer to complete an affidavit prepared by the officer stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or foreclosure and forfeiture, or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

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

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

(D) If the parcel is sold for the amount described in division (A)(2) of section [5721.16](#) of the Revised Code, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the county auditor shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the county auditor shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section [323.12](#) of the Revised Code.

Effective Date: 09-24-1999

[5723.07](#) **Readvertisement of unsold lands.**

After the county auditor has closed his sale of forfeited lands, if any tract or parcel of land has been offered for sale as provided in section [5723.06](#) of the Revised Code and the same remains unsold, the auditor, at any time prior to his next sale, may again advertise the tract or parcel of land in the manner provided in section [5723.05](#) of the Revised Code and again offer it for sale.

Effective Date: 03-27-1991

[5723.08](#) **Appropriation of forfeited lands for conservation purposes.**

After any county auditor has compiled a list of forfeited lands as provided for in section [5723.04](#) of the Revised Code, the auditor shall furnish and deliver to the director of natural resources an authenticated copy of such list within ten days after its completion. The director of natural resources, in behalf of the state, may select and designate tracts of land so forfeited which are situated within the boundaries of any legally established state forest or park purchase area, which in the director's opinion are suitable for reforestation, public recreation, wildlife habitat, water impoundment, or other uses incident to the conservation of natural resources. Whereupon, said director shall notify the auditor in writing, within thirty days after receipt of such list, of the intention of the state to take and hold such forfeited lands as the director has designated for such use.

Due notice in writing, sent by certified mail, of the intention of the state to take and hold such lands shall be given to known holders of title thereto, and to holders of liens or mortgages of record, at their last known addresses, by the auditor within fifteen days after the auditor has been notified by the director that the state intends to take and hold such lands for conservation purposes. Such notice shall contain a recapitulation showing the total amount of delinquent taxes, assessments, penalties, interest, and costs, due and unpaid, for which the land had been forfeited to the state.

Holders of title to such lands, together with holders of liens or mortgages of record, individually or collectively, shall file with the auditor a written exception to the intent of the state to take and hold such lands for conservation purposes within fifteen days after such notice has been delivered to them. Upon failure to file such exception and to pay the total amount of delinquent taxes, assessments, penalties, interest, and costs due and payable, prior to the time of the general sale of tax forfeited lands, the auditor shall not offer said lands for sale in accordance with section [5723.05](#) of the Revised Code. On or after the date of general sale of forfeited lands, the auditor shall execute a deed for such lands to the state. Thereafter the title of the state in such lands is incontestable, section [5723.03](#) of the Revised Code notwithstanding.

The department of natural resources, upon receipt of the deed of such lands to the state from the auditor, and upon approval of title to such lands by the attorney general, shall pay to the auditor from moneys appropriated or available for such purposes, an amount equal to the taxes, assessments, penalties, interest, and costs due and payable to the county at the time such lands were declared forfeited, and such moneys shall be disbursed by the auditor in the manner provided in section [5723.18](#) of the Revised Code.

Lands acquired by the state pursuant to this section are subject to the same laws and policies relating to other lands under the control of the department, or said department may assign custody, management, and use of such lands for the purposes defined in this section to any agency or subdivision of government.

If the department of natural resources and a county land reutilization corporation organized under Chapter 1724. of the Revised Code request title to the same parcel, the one that first requested the parcel in writing shall be entitled to acquire the title thereto.

Effective Date: 09-21-1982; 2008 SB353 04-07-2009

[5723.09 Title of state is valid.](#)

No title of the state to lands acquired under section [5723.08](#) of the Revised Code is invalid because of any irregularity, informality, or omission of any proceeding under such section, or in any processes of

taxation, if such irregularity, informality, or omission does not abrogate the provision for due notice to holders of title, lien, or mortgage to such forfeited lands.

Effective Date: 10-01-1953

5723.10 Form of notice of sale.

(A) The notice of sale prescribed in section [5723.05](#) of the Revised Code, shall be in substance as follows:

FORFEITED LAND SALES

The lands, lots, and parts of lots, in the county of., forfeited to the state for the nonpayment of taxes, together with the taxes, assessments, charges, penalties, interest, and costs charged on them, agreeably to law, and the dates on which the lands, lots, and parts of lots will be offered for sale, are contained and described in the following list:

(Here insert list, together with the day on which each parcel or groups of parcels will be offered for sale for the first time.)

Notice is hereby given to all concerned, that if the taxes, assessments, charges, penalties, interest, and costs charged on the list are not paid into the county treasury, and the county treasurer's receipt produced for the payment, before the respective dates mentioned in this notice for the sale, each tract, lot, and part of lot, so forfeited, on which the taxes, assessments, charges, penalties, interest, and costs remain unpaid, will be offered for sale on the respective dates mentioned in this notice for the sale, at the courthouse in the county, in order to satisfy such taxes, assessments, charges, penalties, interest, and costs, and that the sale will be adjourned from day to day until each tract, lot, and part of lot specified in the list has been disposed of, or offered for sale.

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

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

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, OR PART OF LOT).

.....

County auditor

.....

(Date of notice)

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

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, OR PART OF LOT).

.....

County auditor

.....

(Date of notice)"

Effective Date: 06-24-1988

5723.11 Payment of excess proceeds of sale to owner - civil action to determine owner.

If any forfeited lands are sold for a greater sum than the amount of the tax, assessment, penalty, interest, and costs of sale, the county auditor shall charge the county treasurer separately in each case, in the name of the supposed owner, with the excess above such amount. The treasurer shall retain such excess in the treasury for the proper owner of the forfeited lands, and upon demand by such owner, within one year from the day of sale, shall pay the excess to the owner. After that one year, the treasurer shall dispose of any excess according to law or, if a county land reutilization corporation organized under Chapter 1724. of the Revised Code exists in the county, shall pay the amount to the corporation. Such money shall be used for the corporation's public purposes.

If the treasurer, upon demand, is not fully satisfied as to the right of the person demanding to receive such excess sum or if there are several different claimants, the treasurer shall commence a civil action by filing a petition of interpleader in the court of common pleas of the county where the land was sold, wherein the treasurer shall make the person claiming the excess, and the state, defendants, and the action shall proceed as other civil actions. The costs of the proceedings shall be paid by the person claiming the excess, as the court orders. The prosecuting attorney shall prosecute the action, in behalf of the treasurer.

Effective Date: 09-21-1982; 2008 SB353 04-07-2009

5723.12 Certificate of sale - deed - previous title and liens extinguished.

(A) The county auditor, on making a sale of a tract of land to any person under this chapter, shall give the purchaser a certificate of sale. On producing or returning to the auditor the certificate of sale, the auditor, on payment to the auditor by the purchaser, the purchaser's heirs, or assigns, of the sum of forty-five dollars, shall execute and file for recording a deed, which deed shall be prima-facie evidence of title in the purchaser, the purchaser's heirs, or assigns. Once the deed has been recorded, the county auditor shall deliver the deed to the purchaser. At the time of the sale, the county auditor shall collect and the purchaser shall pay the fee required by law for the recording of deeds. In the case of land sold to the state under division (B) of section 5723.06 of the Revised Code, the director of natural resources or a county land reutilization corporation shall execute and file for recording the deed, and

pay the fee required by law for transferring deeds directly to the county auditor and recording deeds directly to the county recorder.

(B) Except as otherwise provided in division (C) of this section and except for foreclosures to which the alternative redemption period has expired under sections 323.65 to 323.79 of the Revised Code, when a tract of land has been duly forfeited to the state and sold under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser with a new and perfect title that is free from all liens and encumbrances, except taxes and installments of special assessments and reassessments not due at the time of the sale, federal tax liens other than federal tax liens that are discharged in accordance with subsection (b) or (c) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, and any easements and covenants running with the land that were created prior to the time the taxes or assessments, for the nonpayment of which the land was forfeited, became due and payable and except that, if there is a federal tax lien on the tract of land at the time of the sale, the United States is entitled to redeem the tract of land at any time within one hundred twenty days after the sale pursuant to subsection (d) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended.

(C) When a tract of forfeited land that was foreclosed upon as a result of proceedings for foreclosure instituted under section 323.25, sections 323.65 to 323.79, or division (C) of section 5721.18 of the Revised Code is sold or transferred to any person, including a county land reutilization corporation, under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser or transferee with a new title free from the lien for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed, the property was forfeited to the state, and in satisfaction of which the property was sold or transferred under this chapter. In all such cases, the purchaser or transferee shall be deemed a bona fide purchaser for value in accordance with division (C) of section 5723.04 of the Revised Code.

Amended by 130th General Assembly File No. TBD, SB 172, §1, eff. 9/4/2014.

Effective Date: 05-08-1996; 2008 SB353 04-07-2009

5723.13 Action on validity of title.

Whenever real property in this state is sold under sections [5721.01](#) to [5721.28](#), inclusive, or 5723.01 to 5723.19, inclusive, of the Revised Code, no action shall be commenced, nor shall any defense be set up to question the validity of the title of the purchasers at such sale for any irregularity, informality, or omission in the proceedings relative to the foreclosure, forfeiture, or sale, unless such action is commenced or defense set up within one year after the deed to such property is filed for record.

Effective Date: 10-01-1953

5723.14 Sale void if taxes are paid.

The sale of any tract or lot of land under sections [5723.01](#) to [5723.19](#), inclusive, of the Revised Code, on which the taxes and assessments have been regularly paid previous to such sale, is void, and the purchaser, his heirs, or assigns, on producing the certificate of sale to the county auditor shall have his money refunded from the county treasury.

Effective Date: 10-01-1953

5723.15 Purchasers may have partition.

Any person claiming any land, inlot, outlot, or part of lot, by virtue of a sale made under sections [5723.01](#) to [5723.19](#) of the Revised Code, as tenant in common with any other person, may apply for a partition in the manner provided by law for the partition of real estate. On presenting the county auditor's deed, the court, before which application for such partition is made, shall set off to such person the land claimed in the deed as his share in the manner prescribed by law for the partition of estates in lands, tenements, or hereditaments of joint tenants pursuant to a joint tenancy created prior to the effective date of this amendment, or of tenants with a right of survivorship, tenants in common, and coparceners.

Effective Date: 04-04-1985

5723.16 Purchaser deemed the assignee of the state.

The purchaser of forfeited lands, his heirs or assigns, from the day of such purchase, shall be held in all courts as the assignee of the state. The amount paid by such purchaser for said land at such tax sale, with all taxes afterward paid thereon by such purchaser, his heirs or assigns, with interest thereon, shall be a lien on said land, and may be enforced as any other lien.

Effective Date: 10-01-1953

5723.17 Refund if sale is invalid.

When the claimant of any lands sold for the nonpayment of taxes, assessments, penalties, interest, and costs, or his heirs or assigns, recovers the land sold, by reason of the invalidity of such sale, such claimant, or his heirs or assigns, shall refund to the purchaser, or his heirs or assigns, the amount of the purchase price, with all other taxes, assessments, penalties, interest, and costs paid by such purchaser, or his heirs or assigns to the time of such recovery. Such sum shall be paid to such purchaser entitled thereto, before he is evicted by any claimant so recovering such land. This section does not prevent a purchaser from obtaining the value of any improvements made upon said land under sections [5303.07](#) to [5303.17](#) of the Revised Code.

Effective Date: 09-21-1982

5723.18 Deduction of costs - distribution of remaining proceeds - deficiency judgment.

(A) Except as otherwise provided in division (B)(2) of section [5721.17](#) and division (B) of section [319.43](#) of the Revised Code, the proceeds from a forfeiture sale shall be distributed as follows:

(1) The county auditor shall deduct all costs pertaining to the forfeiture and sale of forfeited lands, including costs pertaining to a foreclosure and forfeiture proceeding instituted under section [5721.14](#) of the Revised Code, except those paid under section [5721.04](#) of the Revised Code, from the moneys received from the sale of land and town lots forfeited to the state for the nonpayment of taxes, and shall pay such costs into the proper fund. In the case of the forfeiture sale of a parcel against which a foreclosure and forfeiture proceeding was instituted under section [5721.14](#) of the Revised Code, if the proceeds from the forfeiture sale are insufficient to pay the costs pertaining to such proceeding, the county auditor, at the next semiannual apportionment of real property taxes, shall reduce the amount of real property taxes that the auditor otherwise would distribute to each subdivision to which taxes, assessments, charges, penalties, or interest charged against the parcel are due. The reduction in each

subdivision's real property tax distribution shall equal the amount of the unpaid costs multiplied by a fraction, the numerator of which is the amount of taxes, assessments, charges, penalties, and interest due the subdivision, and the denominator of which is the total amount of taxes, assessments, charges, penalties, and interest due all such subdivisions.

(2) Following the payment required by division (A)(1) of this section, the part of the proceeds that is equal to ten per cent of the taxes and assessments due shall be deposited in equal shares into each of the delinquent tax and assessment collection funds created pursuant to section [321.261](#) of the Revised Code.

(3) Following the payment required by division (A)(2) of this section, the remaining proceeds shall be distributed by the auditor to the appropriate subdivisions to pay the taxes, assessments, charges, penalties, and interest which are due and unpaid. If the proceeds available for distribution under this division are insufficient to pay the entire amount of those taxes, assessments, charges, penalties, and interest, the auditor shall distribute the proceeds available for distribution under this division to the appropriate subdivisions in proportion to the amount of those taxes, assessments, charges, penalties, and interest that each is due.

(B) If the proceeds from the sale of forfeited land are insufficient to pay in full the amount of the taxes, assessments, charges, penalties, and interest; the costs incurred in the proceedings instituted pursuant to this chapter and section [5721.18](#) of the Revised Code, or the foreclosure and forfeiture proceeding instituted pursuant to section [5721.14](#) of the Revised Code; and, if division (B)(2) of section [5721.17](#) of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section [3767.41](#) of the Revised Code and any receiver's lien as defined in division (C)(4) of section [5721.18](#) of the Revised Code, the court may enter a deficiency judgment against the last owner of record of the land before its forfeiture to the state, for the unpaid amount. The court shall enter the judgment pursuant to section [5721.192](#) of the Revised Code. Except as otherwise provided in division (B) of section [319.43](#) of the Revised Code, the proceeds paid pursuant to the entry and satisfaction of such a judgment shall be distributed as if they had been received as a part of the proceeds from the sale of the land to satisfy the amount of the taxes, assessments, charges, penalties, and interest which are due and unpaid; the costs incurred in the associated proceedings which were due and unpaid; and, if division (B)(2) of section [5721.17](#) of the Revised Code is applicable, any notes issued by a receiver pursuant to division (F) of section [3767.41](#) of the Revised Code and any receiver's lien as defined in division (C)(4) of section [5721.18](#) of the Revised Code.

Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 05-25-1994; 2008 SB353 04-07-2009

5723.19 Issuance of deed when certificate lost.

If a certificate issued to a purchaser of lands sold at a county auditor's sale has been mislaid, destroyed, or lost, and that fact is shown to the auditor, and no deed is executed therefor, the auditor being fully satisfied from evidence of the existence and loss of such certificate, on application for that purpose, shall make and execute to such purchaser a good and sufficient deed of conveyance for such tract of land. Such deed shall be valid to all intents and purposes as if such certificate had not been mislaid, destroyed, or lost.

Effective Date: 10-01-1953