



## Ohio Revised Code

### Section 5721.14 Foreclosure and forfeiture proceedings against vacant lands.

Effective: October 3, 2023

Legislation: House Bill 33

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Subject to division (A)(2) of this section, on receipt of a delinquent vacant land tax certificate or a master list of delinquent vacant tracts, a county prosecuting attorney shall institute a foreclosure proceeding under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding under this section. If the delinquent vacant land tax certificate or a master list of delinquent vacant tracts lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county prosecuting attorney may institute a foreclosure proceeding under section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or a foreclosure and forfeiture proceeding under this section against such minerals or rights to minerals.

(A)(1) The prosecuting attorney shall institute a proceeding under this section by filing, in the name of the county treasurer and with the clerk of a court with jurisdiction, a complaint that requests that the lien of the state on the property identified in the certificate or master list be foreclosed and that the property be forfeited to the state. The prosecuting attorney shall prosecute the proceeding to final judgment and satisfaction.

(2) If the delinquent taxes, assessments, charges, penalties, and interest are paid prior to the time a complaint is filed, the prosecuting attorney shall not institute a proceeding under this section. If there is a copy of a written delinquent tax contract attached to the certificate or an asterisk next to an entry on the master list, or if a copy of a delinquent tax contract is received from the county auditor prior to the commencement of the proceeding under this section, the prosecuting attorney shall not institute the proceeding under this section unless the prosecuting attorney receives a certification of the county treasurer that the delinquent tax contract has become void.

(B) Foreclosure and forfeiture proceedings instituted under this section constitute an action in rem. Prior to filing such an action in rem, the county prosecuting attorney shall cause a title search to be conducted for the purpose of identifying any lienholders or other persons with interests in the property that is subject to foreclosure and forfeiture. Following the title search, the action in rem



shall be instituted by filing in the office of the clerk of a court with jurisdiction a complaint bearing a caption substantially in the form set forth in division (A) of section 5721.15 of the Revised Code.

Any number of parcels may be joined in one action. Each separate parcel included in a complaint shall be given a serial number and shall be separately indexed and docketed by the clerk of the court in a book kept by the clerk for such purpose. A complaint shall contain the permanent parcel number of each parcel included in it, the full street address of the parcel when available, a description of the parcel as set forth in the certificate or master list, the name and address of the last known owner of the parcel if they appear on the general tax list, the name and address of each lienholder and other person with an interest in the parcel identified in the title search relating to the parcel that is required by this division, and the amount of taxes, assessments, charges, penalties, and interest due and unpaid with respect to the parcel. It is sufficient for the county treasurer to allege in the complaint that the certificate or master list has been duly filed by the county auditor with respect to each parcel listed, that the amount of money with respect to each parcel appearing to be due and unpaid is due and unpaid, and that there is a lien against each parcel, without setting forth any other or special matters. The prayer of the complaint shall be that the court issue an order that the lien of the state on each of the parcels included in the complaint be foreclosed, that the property be forfeited to the state, and that the land be offered for sale in the manner provided in section 5723.06 of the Revised Code.

(C) Within thirty days after the filing of a complaint, the clerk of the court in which the complaint was filed shall cause a notice of foreclosure and forfeiture substantially in the form of the notice set forth in division (B) of section 5721.15 of the Revised Code to be published either (1) once a week for three consecutive weeks in a newspaper of general circulation in the county or (2) once in a newspaper of general circulation in the county and, beginning one week thereafter, on a web site of the county or of the court, as selected by the clerk. Publication on the web site shall continue until one year after the date a judgment is rendered under section 5721.16 of the Revised Code with respect to such property. Any notice published on a web site shall identify the date the notice is first published on the web site. In lieu of the form prescribed in division (B) of section 5721.15 of the Revised Code, the second and third publication of the notice, if proceeding under division (C)(1) of this section, may be abbreviated as authorized under section 7.16 of the Revised Code. In any county that has adopted a permanent parcel number system, the parcel may be described in the notice by parcel number only, instead of also with a complete legal description, if the county prosecuting attorney determines that the publication of the complete legal description is not necessary to provide



reasonable notice of the foreclosure and forfeiture proceeding to the interested parties. If the complete legal description is not published, the notice shall indicate where the complete legal description may be obtained.

After the final newspaper publication, the publisher shall file with the clerk of the court an affidavit stating the fact of the publication and including a copy of the notice of foreclosure and forfeiture as published. Two weeks after the clerk causes the notice to be published on the selected web site, if proceeding under division (C)(2) of this section, the prosecuting attorney shall file with the clerk an affidavit stating the fact of the publication and including a copy of the notice of foreclosure and forfeiture as published. Service of process for purposes of the action in rem shall be considered as complete on the date of the third newspaper publication or the date that is two weeks after the clerk causes the notice to be published on the selected web site, as applicable.

Within thirty days after the filing of a complaint and before the date service of process is considered complete under this division, the clerk of the court also shall cause a copy of a notice substantially in the form of the notice set forth in division (C) of section 5721.15 of the Revised Code to be mailed by ordinary mail, with postage prepaid, to each person named in the complaint as being the last known owner of a parcel included in it, or as being a lienholder or other person with an interest in a parcel included in it. The notice shall be sent to the address of each such person, as set forth in the complaint, and the clerk shall enter the fact of such mailing upon the appearance docket. If the name and address of the last known owner of a parcel included in a complaint is not set forth in it, the county auditor shall file an affidavit with the clerk stating that the name and address of the last known owner does not appear on the general tax list.

(D)(1) An answer may be filed in a foreclosure and forfeiture proceeding by any person owning or claiming any right, title, or interest in, or lien upon, any parcel described in the complaint. The answer shall contain the caption and number of the action and the serial number of the parcel concerned. The answer shall set forth the nature and amount of interest claimed in the parcel and any defense or objection to the foreclosure of the lien of the state for delinquent taxes, assessments, charges, penalties, and interest, as shown in the complaint. The answer shall be filed in the office of the clerk of the court, and a copy of the answer shall be served on the county prosecuting attorney not later than twenty-eight days after the date service of process is considered complete under division (C) of this section. If an answer is not filed within such time, a default judgment may be



taken as to any parcel included in a complaint as to which no answer has been filed. A default judgment is valid and effective with respect to all persons owning or claiming any right, title, or interest in, or lien upon, any such parcel, notwithstanding that one or more of such persons are minors, incompetents, absentees or nonresidents of the state, or convicts in confinement.

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

(b) When a receivership under section 3767.41 of the Revised Code is associated with a parcel, the notice of foreclosure and forfeiture set forth in division (B) of section 5721.15 of the Revised Code and the notice set forth in division (C) of that section shall be modified to reflect the provisions of division (D)(2)(a) of this section.

(E) At the trial of a foreclosure and forfeiture proceeding, the delinquent vacant land tax certificate or master list of delinquent vacant tracts filed by the county auditor with the county 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.

(F) The conveyance by the owner of any parcel against which a complaint has been filed pursuant to this section at any time after the date of publication of the parcel on the delinquent vacant land tax list but before the date of a judgment of foreclosure and forfeiture pursuant to section 5721.16 of the Revised Code shall not nullify the right of the county to proceed with the foreclosure and forfeiture.