



## Ohio Revised Code Section 5721.181 Substance of forms.

Effective: May 9, 2000

Legislation: House Bill 495 - 123rd General Assembly

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The forms of caption, notice of foreclosure, and notice to property owners, lienholders, and other interested persons to be utilized in a foreclosure proceeding instituted pursuant to division (B) of section 5721.18 of the Revised Code shall be in substance as follows:

(A) Form of caption:

"In the \_\_\_\_\_ court of \_\_\_\_\_, Ohio,

in the matter of the foreclosure of liens

for delinquent land taxes by action in rem.

County treasurer of \_\_\_\_\_ county, Ohio,

Plaintiff

vs.

Parcels of land encumbered with delinquent tax liens,

defendants"

(B) Form of notice of foreclosure:

" \_\_\_\_\_ court \_\_\_\_\_ county, Ohio

Notice of foreclosure of liens for delinquent land taxes, by action in rem by county treasurer of  
\_\_\_\_\_ county, Ohio



Public notice is hereby given that on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the county treasurer of \_\_\_\_\_ county, Ohio, filed a complaint in the \_\_\_\_\_ court of \_\_\_\_\_, Ohio, at \_\_\_\_\_ (stating the city), for the foreclosure of liens for delinquent taxes, assessments, charges, penalties, and interest against certain real property situated in such county, as described in that complaint.

The object of the action is to obtain from the court a judgment foreclosing the tax liens against such real estate and ordering the sale of such real estate for the satisfaction of the tax liens on it.

Such action is brought against the real property only and no personal judgment shall be entered in it. However, if pursuant to the action the property 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 owner of record of a parcel 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.

The permanent parcel number of each parcel included in such action; the full street address of the parcel, if available; a description of the parcel as set forth in the associated delinquent land tax certificate or master list of delinquent tracts; a statement of the amount of the taxes, assessments, charges, penalties, and interest due and unpaid on the parcel; the name and address of the last known owner of the parcel as they appear on the general tax list; and the names and addresses of each lienholder and other person with an interest in the parcel identified in a statutorily required title search relating to the parcel; all as more fully set forth in the complaint, are as follows:

(Here set forth the respective permanent parcel numbers, street addresses, descriptions, names and addresses of owners, lienholders, and other interested persons, and statements of amounts due as taxes, assessments, charges, penalties, and interest, together with the respective serial numbers assigned to each parcel if the complaint covers more than one parcel. If parcels are identified in this notice by permanent parcel number only, instead of also with a complete legal description, as authorized by division (B)(1) of section 5721.18 of the Revised Code, here also set forth where the complete legal description of the parcel may be obtained.)



Any person owning or claiming any right, title, or interest in, or lien upon, any parcel of real property above listed may file an answer in such action setting forth the nature and amount of interest owned or claimed and any defense or objection to the foreclosure. Such answer shall be filed in the office of the undersigned clerk of the court, and a copy of the answer shall be served on the prosecuting attorney, on or before the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_ (twenty-eight days after the date of final publication of this notice).

If no answer is filed with respect to a parcel listed in the complaint, on or before the date specified as the last day for filing an answer, a judgment of foreclosure will be taken by default as to that parcel. Any parcel as to which a foreclosure is taken by default shall be sold for the satisfaction of the taxes, assessments, charges, penalties, and interest, and the costs incurred in the foreclosure proceeding, which are due and unpaid.

At any time prior to the filing of an entry of confirmation of sale, any owner or lienholder of, or other person with an interest in, a parcel listed in the complaint may redeem the parcel by tendering to the treasurer the amount of the taxes, assessments, charges, penalties, and interest due and unpaid on the parcel, together with all costs incurred in the proceeding instituted against the parcel under section 5721.18 of the Revised Code. Upon the filing of any entry of confirmation of sale, there shall be no further equity of redemption. After the filing of any such entry, any person claiming any right, title, or interest in, or lien upon, any parcel shall be forever barred and foreclosed of any such right, title, or interest in, lien upon, and any equity of redemption in, such parcel.

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Clerk of the Court

\_\_\_\_\_ Court

\_\_\_\_\_, Ohio"

(C) Form of notice to owner, lienholders, and other persons with an interest in a parcel:

"To the person to whom this notice is addressed:



You are the last known owner, according to the general tax list, or a lienholder of, or a person with another interest in, the following described parcel:

(Description as shown in complaint)

Such parcel has been included in an action instituted by the county treasurer, being case No. \_\_\_\_\_ filed in the \_\_\_\_\_ court, \_\_\_\_\_, Ohio, on \_\_\_\_\_, \_\_\_\_\_, seeking the foreclosure and sale of such parcel for the nonpayment of delinquent taxes, assessments, charges, penalties, and interest (specify which) in the amount of \$\_\_\_\_\_

Any person owning or claiming any right, title, or interest in, or lien upon, such parcel may file an answer in the action setting forth the nature and amount of the person's interest and any defense or objection to the foreclosure. Any such answer shall be filed in the office of the undersigned clerk of the court, and a copy of the answer shall be delivered to the prosecuting attorney, on or before \_\_\_\_\_, \_\_\_\_\_ (twenty-eight days after the final publication of the associated notice of foreclosure in accordance with law).

If no answer is filed, a judgment of foreclosure will be taken by default and such parcel shall be ordered sold for the satisfaction of the tax lien on it.

If, pursuant to the action, the property 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 owner of record of a parcel 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 that corporation's stock.

At any time prior to the filing of any entry of confirmation of sale, any owner or lienholder of, or other person with an interest in, a parcel may redeem the parcel by tendering to the treasurer the full amount of the taxes, assessments, charges, penalties, and interest due and unpaid on the parcel, together with all costs incurred in the proceeding instituted against the parcel under section 5721.18 of the Revised Code. Upon the filing of any entry confirming the sale of the parcel, there shall be no further equity of redemption. After the filing of any such entry, any person claiming any right, title,



or interest in, or lien upon, the parcel shall be forever barred and foreclosed of any such right, title, or interest in, lien upon, and any equity of redemption in, the parcel.

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Clerk of the Court

\_\_\_\_\_ Court

\_\_\_\_\_, Ohio"