

Ohio Revised Code Section 323.25 Enforcing tax lien.

Effective: October 3, 2023 Legislation: House Bill 33

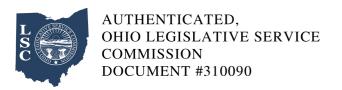
- (A) When taxes charged against an entry on the tax duplicate, or any part of those taxes, are not paid within sixty days after delivery of the delinquent land duplicate to the county treasurer as prescribed by section 5721.011 of the Revised Code, the county treasurer shall enforce the lien for the taxes by civil action in the treasurer's official capacity as treasurer, for the sale of such premises in the same way mortgage liens are enforced or for the transfer of such premises to an electing subdivision pursuant to section 323.28 or 323.78 of the Revised Code, in the court of common pleas of the county, in a municipal court with jurisdiction, or in the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code. Nothing in this section prohibits the treasurer from instituting such an action before the delinquent tax list or delinquent vacant land tax list that includes the premises has been published pursuant to division (B) of section 5721.03 of the Revised Code if the list is not published within the time prescribed by that division.
- (B) After the civil action has been instituted, but before the expiration of the applicable redemption period, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court or board of revision, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in the civil action, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.
- (C) If the delinquent land duplicate lists minerals or rights to minerals listed pursuant to sections 5713.04, 5713.05, and 5713.06 of the Revised Code, the county treasurer may enforce the lien for taxes against such minerals or rights to minerals by civil action, in the treasurer's official capacity as treasurer, in the manner prescribed by this section, or proceed as provided under section 5721.46 of the Revised Code.
- (D) If service by publication is necessary, instead of as provided by the Rules of Civil Procedure, such publication shall either be made (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 of the court. Publication on the web site shall continue until one year after the date a finding is entered under section 323.28 of the Revised Code with respect to such property. Any notices published on a web site shall identify the date the notice is first published on the web site. If proceeding under division (D)(1) of this section, the second and third publication of the notice may be abbreviated as authorized under section 7.16 of the Revised Code.

Service shall be complete, if proceeding under division (D)(1) of this section, at the expiration of three weeks after the date of the first publication or, if proceeding under division (D)(2) of this section, the date that is two weeks after the clerk causes the notice to be published on the selected web site. If the prosecuting attorney determines that service upon a defendant may be obtained ultimately only by publication, the prosecuting attorney may cause service to be made simultaneously by certified mail, return receipt requested, ordinary mail, and publication.

- (E) The county treasurer shall not enforce the lien for taxes against real property to which any of the following applies:
- (1) The real property is the subject of an application for exemption from taxation under section 5715.27 of the Revised Code and does not appear on the delinquent land duplicate;
- (2) The real property is the subject of a valid delinquent tax contract under section 323.31 of the Revised Code for which the county treasurer has not made certification to the county auditor that the delinquent tax contract has become void in accordance with that section;
- (3) A tax certificate respecting that property has been sold under section 5721.32 or 5721.33 of the Revised Code; provided, however, that nothing in this division shall prohibit the county treasurer or the county prosecuting attorney from enforcing the lien of the state and its political subdivisions for taxes against a certificate parcel with respect to any or all of such taxes that at the time of enforcement of such lien are not the subject of a tax certificate.
- (F) Upon application of the plaintiff, the court shall advance such cause on the docket, so that it may be first heard.



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