



Ohio Revised Code

Section 323.47 Lien on land to be discharged out of proceeds of sale.

Effective: September 28, 2016

Legislation: House Bill 390 - 131st General Assembly

(A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate as of the date of the sale or election, be discharged out of the proceeds of such sale or election, but only to the extent of those proceeds. For purposes of determining such amount, the county treasurer may estimate the amount of taxes, assessments, interest, and penalties that will be payable as of the date of the sale or election. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable as of that date, the plaintiff in the action resulting in a sale or election, may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or election or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the amount of taxes, assessments, interest, and penalties actually payable at the time of the sale or election exceeds the county treasurer's estimate, or the proceeds are insufficient to satisfy that estimate, the officer who conducted the sale 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.

If the plaintiff in an action that results in a sale or election in accordance with this division is the land's or real estate's purchaser or electing party, the officer who conducted the sale shall not deduct the taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale or election but that are not yet determined, assessed, and levied from the proceeds of the sale or election, unless such deduction is approved by that purchaser or electing party. The officer shall certify any such amount not paid from the proceeds to the county treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; this amount shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.



Taxes, assessments, interest, and penalties that are not paid on the date of that sale or election, including any amount that becomes due and payable after the date of the sale or election or that remains unpaid because proceeds of a sale or election are insufficient to pay those amounts, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

(B)(1) Except as provided in division (B)(3) of this section, if real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale but that are not yet determined, assessed, and levied for the year that includes the date of sale, apportioned pro rata to the part of that year that precedes the date of sale;

(b) All other taxes, assessments, penalties, and interest the lien for which attached for a prior tax year but that have not been paid on or before the date of sale.

(2) The county treasurer may estimate the amount in division (B)(1)(a) of this section before the confirmation of sale or an amended entry confirming the sale is filed. If the county treasurer's estimate exceeds the amount in division (B)(1)(a) of this section, the plaintiff may request that the county treasurer refund that excess to holders of the next lien interests according to the confirmation of sale or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the actual amount exceeds the county treasurer's estimate, the officer 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.

If the plaintiff in an action that results in a sale in accordance with division (B) of this section is the real estate's purchaser, the officer who conducted the sale shall not deduct the taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale but that are not yet determined, assessed, and levied from the proceeds of the sale or election, unless such deduction is approved by that purchaser. The officer shall certify any such amount not paid from the proceeds to the county treasurer, who shall enter that amount on the real and public utility property tax duplicate



opposite the property; this amount shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

Taxes, assessments, interest, and penalties that are not paid on the date of that sale, including any amount that becomes due and payable after the date of the sale, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

(3) The amounts described in division (B)(1) of this section shall not be discharged out of the proceeds of a judicial sale, but shall instead be deemed to be satisfied and extinguished upon confirmation of sale, if both of the following conditions apply:

(a) The real estate is sold pursuant to a foreclosure proceeding other than a tax foreclosure proceeding initiated by the county treasurer under section 323.25, sections 323.65 to 323.79, or Chapter 5721. of the Revised Code.

(b) A county land reutilization corporation organized under Chapter 1724. of the Revised Code is both the purchaser of the real estate and the judgment creditor or assignee of all rights, title, and interest in the judgment arising from the foreclosure proceeding.