



Ohio Revised Code

Section 323.50 Decision of court - rental value of commercial property - ability to collect taxes from income - discharge of receiver.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

In proceedings brought under section 323.49 of the Revised Code, a finding shall be entered of the amount of taxes and assessments found due and unpaid, of the penalty, interest, costs, and charges, and of the probable annual amount of the rents, issues, and income of such real property, together with the probable costs and expenses of the receivership. If such real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court of common pleas shall find the annual rental value thereof, which shall be considered as rents, issues, and income of such real property for the purposes of this section. If the court finds that the amount due and unpaid, together with penalty, interest, costs, and other charges, and the costs and expenses of the receivership applied for can be so collected, the court shall order the same to be satisfied out of the rents, issues, and income of such property, shall appoint the county treasurer receiver ex officio thereof, and may consent to the agency of a county land reutilization corporation if requested by the treasurer in a petition filed under division (F) of section 323.49 of the Revised Code; provided that if the court finds that the aggregate probable annual amount of the rents, issues, and income of such real property joined in any one such action is less than two thousand dollars, it shall be conclusively presumed that the amount due and unpaid, together with penalty, interest, costs, and other charges, cannot be collected, and in such event no such order shall be made and the proceedings shall be dismissed, but the court in such event shall adjudge the costs of the proceedings against the defendant unless it is found that the action was improvidently filed, in which event the costs may be adjudged against the treasurer, and the treasurer shall pay the same from an appropriation made for such purposes by the board of county commissioners. Such receiver or the receiver's agent shall not be required to give bond other than the treasurer's official bond. Upon application of any proper party, the court shall, after a full hearing, order the receiver or the receiver's agent to pay out of the rents, issues, and income collected by the receiver or the receiver's agent from such property such expenses in connection with the maintenance and operation of the property as the court finds necessary to secure the greatest income from such property, and shall from such rents, issues, and income order the payment of premiums for fire,



windstorm, and public liability insurance. If the real property is used in whole or in part by the owner thereof for manufacturing, mercantile, industrial, commercial, or other business purposes, the court shall order such owner to pay to the receiver or the receiver's agent in equal monthly installments, in advance, the annual rental value of such real property, as found by the court, until the amount for the satisfaction of which such appointment was made, together with costs and expenses of the receivership have been paid in full. If any such installment of rent is not paid when due, such order shall have the effect of a writ authorizing the receiver or the receiver's agent summarily to evict such owner from such real property and to exclude such owner from the use and occupation thereof until such order is complied with. Whenever the amount for the satisfaction of which such appointment has been made, has been fully satisfied out of the rents, issues, and income collected by the receiver or the receiver's agent from such property, and the discharge of the receiver or the receiver's agent has been decreed by the court, the proceedings shall be dismissed, and the owner or any person interested in the real property may upon presentation of a certified copy of the final decree of the court to the treasurer receive receipted tax bills for the payment of the taxes so satisfied.