



Ohio Revised Code

Section 5721.191 Form for advertisement of sale.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

(A) Subject to division (B) of this section, the form for the advertisement of a sale conducted pursuant to section 5721.19 of the Revised Code shall be as follows:

"Notice of sale under judgment of foreclosure of liens

for delinquent land taxes

In the _____ court of _____, Ohio

case no.

in the matter of foreclosure of liens for

delinquent land taxes

county treasurer of _____, Ohio

Plaintiff,

vs.

parcels of land encumbered with delinquent

tax liens,

Defendants.

Whereas, judgment has been rendered against certain parcels of real property for taxes, assessments,



charges, penalties, interest, and costs as follows:

(Here set out, for each parcel, the respective permanent parcel number, full street address, description of the parcel, name and address of the last known owners of the parcel as shown on the general tax list, and total amount of the judgment) and;

Whereas, such judgment orders such real property to be sold or otherwise disposed of according to law by the undersigned to satisfy the total amount of such judgment;

Now, therefore, public notice is hereby given that I, _____ (officer) of _____, Ohio, will either dispose of such property according to law or sell such real property at public auction, for cash, to the highest bidder of an amount that equals at least (insert here, as in the court's order, the fair market value of the parcel as determined by the county auditor, or the total amount of the judgment, including all taxes, assessments, charges, penalties, and interest payable subsequent to the delivery to the prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the property to the purchaser following confirmation of sale), between the hours of _____ a.m. and _____ p.m., at (address and location) in _____, Ohio, on _____, the _____ day of _____, _____. If any parcel does not receive a sufficient bid or is not otherwise disposed of according to law, it may be offered for sale, under the same terms and conditions of the first sale and at the same time of day and at the same place, on _____, the _____ day of _____, ____, for an amount that equals at least (insert here, as in the court's order, the fair market value of the parcel as determined by the county auditor, or the total amount of the judgment, including all taxes assessments, charges, penalties, and interest payable subsequent to the delivery to the prosecuting attorney of the delinquent land tax certificate or master list of delinquent tracts and prior to the transfer of the deed of the property to the purchaser following confirmation of sale)."

(B) If the title search required by division (B) of section 5721.18 of the Revised Code that relates to a parcel subject to an in rem action under that division, or if the title search that relates to a parcel subject to an in personam action under division (A) of section 5721.18 of the Revised Code, indicates that a federal tax lien exists relative to the parcel, then the form of the advertisement of sale as described in division (A) of this section additionally shall include the following statement in boldface type:



"PUBLIC NOTICE IS HEREBY GIVEN THAT (INSERT HERE THE DESCRIPTION OF EACH RELEVANT PARCEL) TO BE SOLD AT PUBLIC AUCTION IS SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE.

(officer)"

(C) If the proceedings for foreclosure were instituted under division (C) of section 5721.18 of the Revised Code, then the form of the advertisement of sale as described in division (A) of this section additionally shall include the following statement in boldface type:

"Public notice is hereby given that (insert here the description of each relevant parcel) to be sold at public auction will be sold subject to all liens and encumbrances with respect to the parcel, other than the liens for land taxes, assessments, charges, penalties, and interest for which the lien was foreclosed and in satisfaction of which the property is sold.

(officer)"