



Ohio Revised Code

Section 5721.25 Redemption of delinquent land.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

All delinquent land upon which the taxes, assessments, penalties, interest, or charges have become delinquent may be redeemed before foreclosure proceedings have been instituted by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code.

After a foreclosure proceeding has been instituted under Chapter 323. or this chapter of the Revised Code with respect to delinquent land, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code, any person entitled to redeem the land may do so by tendering to the county treasurer an amount sufficient, as determined by the court, to pay the taxes, assessments, penalties, interest, and charges then due and unpaid, and the costs incurred in any proceeding instituted against such land under Chapter 323. or this chapter of the Revised Code, and by demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes.

In addition, after a foreclosure proceeding has been instituted, but before the filing of an entry of confirmation of sale pursuant to the proceeding or before the expiration of the alternative redemption period as may apply under section 323.78 of the Revised Code, any person entitled to redeem the land who has not previously defaulted on a delinquent tax contract under section 323.31 of the Revised Code with respect to that delinquent land may enter into a delinquent tax contract with the county treasurer for the payment of the taxes, assessments, penalties, interest, and charges found to be due and unpaid on such land, together with the costs incurred in the proceeding as determined by the court or board of revision, upon demonstrating that the property is in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes. The execution of a delinquent tax contract shall not stop the prosecution of a proceeding to judgment. The delinquent tax contract shall be paid as prescribed



by section 323.31 of the Revised Code over a period not to exceed five years after the date of the first payment made under the contract. The delinquent tax contract may be terminated if the court or board of revision determines that the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes during the term of the contract. The court or board of revision shall retain jurisdiction over the delinquent land until the total amount set forth in the delinquent tax contract is paid, notwithstanding any conveyance of the land to another owner during the period that the delinquent tax contract is outstanding.

If any payment under a delinquent tax contract is not paid when due, or if the contract is terminated because the property is not in compliance with all applicable zoning regulations, land use restrictions, and building, health, and safety codes, the county treasurer shall, at the time the payment is due and unpaid or the contract is terminated, advise the court or board of revision rendering the judgment of foreclosure, and the court or board of revision shall order such land sold for the amount of taxes, assessments, penalties, interest, and charges then due and owing on such land in the manner provided in section 5721.19 of the Revised Code, or disposed of as otherwise applicable under sections 323.65 to 323.79 of the Revised Code, without appraisal or sale.

Upon the receipt of each payment pursuant to any delinquent tax contract, the county treasurer shall enter the amount of such payment on the tax duplicate, and, upon request, shall give a receipt for the amount paid to the person paying it. The receipt shall be in the form prescribed by the tax commissioner.

Except as otherwise provided in this section, the portion of the amount tendered under this section representing taxes, and penalties and interest thereon, shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the delinquent property in the preceding tax year bears to the taxes levied by all such districts against the property in the preceding tax year. The portion of the payment representing assessments and other charges shall be credited to those items in the order in which they became due. To the extent that the county treasurer, under section 321.341 of the Revised Code, had made advance payments to the several taxing districts, from sources other than the later collection of such taxes, of the current year unpaid taxes or current year delinquent taxes during the year when



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such taxes were levied for collection, such taxes, together with the penalties and interest charged on such taxes during such year, shall, upon collection, not be apportioned among the several taxing districts, but shall be retained by the county treasurer and applied in accordance with section 321.341 of the Revised Code.