



Ohio Revised Code

Section 5722.15 Removing of unpaid taxes and assessments after purchase.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

(A) When an electing subdivision purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code, the county auditor shall remove from the auditor's tax lists and duplicates all taxes, assessments, charges, penalties, and interest that are due and payable on the land at the time of the sale in the same manner as if the property had been sold to any other buyer at the foreclosure or forfeiture sale.

(B) The county auditor shall certify to an electing subdivision, other than a county land reutilization corporation, that purchases nonproductive land under section 5722.03 or 5722.04 of the Revised Code a record of all of the taxes, assessments, charges, interest, and penalties that were due on the parcel at the time of the sale; the taxing districts to which they were owed; and the proportion of that amount that was owed to each taxing district. Except with respect to a county land reutilization corporation, the certification shall be used by such an electing subdivision in distributing the proceeds of any sale of the land in accordance with division (C)(1) of section 5722.08 of the Revised Code.
