



Ohio Revised Code

Section 5723.06 Procedure for sale - notice of intent to purchase by director of natural resources - title.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

(A)(1) The county auditor shall, on the day set for the sale of forfeited lands provided in section 5723.04 of the Revised Code and at a location within the county designated by the auditor, offer for sale the whole of each tract of land as contained in the list provided for in section 5723.04 of the Revised Code, at public auction, to the highest bidder, for an amount sufficient to pay the lesser of the amounts described in divisions (A)(1) and (2) of section 5721.16 of the Revised Code.

The county auditor shall offer each tract separately, beginning with the first tract contained in the list.

(2) If no bid is received for any of the tracts in an amount sufficient to pay the required amount, and no notice is given under section 5722.04 of the Revised Code or division (B) of this section, the auditor may offer such tract for sale forthwith, and sell it for the best price obtainable. The county auditor shall continue through such list and may adjourn the sale from day to day until the county auditor has disposed of or offered for sale each tract of land specified in the notice. The county auditor may offer a tract of land two or more times at the same sale.

(3) Notwithstanding the minimum sales price provisions of divisions (A)(1) and (2) of this section to the contrary, forfeited lands sold pursuant to this section shall not be sold in either of the following circumstances:

(a) To any person that is delinquent on real property taxes in this state;

(b) For less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately prior to the judgment of foreclosure or foreclosure and forfeiture, or a member of the following class of parties connected to that owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole



proprietorship owned by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty per cent.

If a parcel sells for less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against it, the officer conducting the sale shall require the buyer to complete an affidavit prepared by the officer stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure or foreclosure and forfeiture, or a member of the specified class of parties connected to that owner, and the affidavit shall become part of the court records of the proceeding. If the county auditor discovers within three years after the date of the sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.

(B) The director of natural resources may give written notice to the auditor prior to the time of the sale of the director's intention to purchase forfeited land for the state. Such notice is a legal minimum bid at the time of the sale, and, if no bid is received in an amount sufficient to pay the lesser of the amounts described in divisions (A)(1) and (2) of section 5721.16 of the Revised Code, the land is deemed sold to the state for no consideration. The director of natural resources shall record the deed.

(C) The sale of forfeited land under this section conveys the title to the tract or parcel of land, divested of all liability for any taxes, assessments, charges, penalties, interest, and costs due at the time of sale that remain after applying the amount for which it was sold, except as otherwise provided in division (D) of this section.

(D) If the parcel is sold for the amount described in division (A)(2) of section 5721.16 of the Revised Code, and the county treasurer's estimate of that amount exceeds the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser, the county auditor shall refund to the purchaser the difference between the estimate and the amount



actually payable. If the amount of taxes, assessments, interest, penalties, and costs actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the county auditor 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.

(E) A county auditor may not transfer title to a tract of land sold under this section to a purchaser unless and until the purchaser furnishes the auditor with an affidavit and, if applicable, supporting documentation as described in division (J) of section 5721.19 of the Revised Code. Any person who knowingly makes a false statement in that affidavit is guilty of falsification under division (A)(11) of section 2921.13 of the Revised Code.