



Ohio Revised Code

Section 5723.10 Form of notice of sale.

Effective: April 9, 2025

Legislation: House Bill 496 - 135th General Assembly

(A) The notice of sale prescribed in section 5723.05 of the Revised Code, shall be in substance as follows:

FORFEITED LAND SALES

The lands, lots, and parts of lots, in the county of _____, forfeited to the state for the nonpayment of taxes, together with the taxes, assessments, charges, penalties, interest, and costs charged on them, agreeably to law, and the dates on which the lands, lots, and parts of lots will be offered for sale, are contained and described in the following list:

(Here insert list, together with the day on which each parcel or groups of parcels will be offered for sale for the first time.)

Notice is hereby given to all concerned, that if the taxes, assessments, charges, penalties, interest, and costs charged on the list are not paid into the county treasury, and the county treasurer's receipt produced for the payment, before the respective dates mentioned in this notice for the sale, each tract, lot, and part of lot, so forfeited, on which the taxes, assessments, charges, penalties, interest, and costs remain unpaid, will be offered for sale on the respective dates and at the location mentioned in this notice for the sale, in order to satisfy such taxes, assessments, charges, penalties, interest, and costs, and that the sale will be adjourned from day to day until each tract, lot, and part of lot specified in the list has been disposed of, or offered for sale.

If the tract, lot, or part of lot, so forfeited, is sold for an amount that is less than the amount of the delinquent taxes, assessments, charges, penalties, and interest against it, the court, in a separate order, may enter a deficiency judgment against the last owner of record of the tract, lot, or part of lot before its forfeiture to the state, for the amount of the difference; if that owner of record is a corporation, the court may enter the deficiency judgment against the stockholder holding a majority of the corporation's stock.



(B) If the title search that is required by division (B) of section 5721.14 or section 5721.18 of the Revised Code that relates to a parcel subject to an in rem action, or if the search that relates to a parcel subject to an in personam action under division (A) of section 5721.18 of the Revised Code, indicated that a federal tax lien exists relative to the parcel, then the notice of sale as described in division (A) of this section additionally shall include the following statement in boldface type:

NOTICE IS HEREBY GIVEN TO ALL CONCERNED, THAT THE FOLLOWING FORFEITED TRACTS, LOTS, AND PARTS OF LOTS THAT ARE OFFERED FOR SALE PURSUANT TO THIS NOTICE ARE SUBJECT TO A FEDERAL TAX LIEN THAT MAY NOT BE EXTINGUISHED BY THE SALE OR ARE SUBJECT TO THE RIGHT OF THE UNITED STATES TO REDEEM ANY TRACT, LOT, OR PART OF A LOT THAT IS SUBJECT TO THE FEDERAL TAX LIEN:

(INSERT HERE THE DESCRIPTION OF EACH RELEVANT TRACT, LOT, OR PART OF LOT).

County Auditor

(Date of Notice)

(C) If the forfeited lands were foreclosed upon as a result of proceedings for foreclosure 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 with respect to those lands additionally shall include the following statement in boldface type:

"Notice is hereby given to all concerned that the following forfeited tracts, lots, and parts of lots that are offered for sale pursuant to this notice will be sold subject to all liens and encumbrances with respect to those tracts, lots, and parts of lots, 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:

(Insert here the description of each relevant tract, lot, or part of lot).

County Auditor

(Date of Notice)"