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123rd General Assembly
(As Passed by the General Assembly)

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Sens. Drake, McLin, DiDonato, Espy, White, Oelslager

Effective date: *

ACT SUMMARY

- Changes some of the terms under which property tax prepayment arrangements may be made.
- Expands the circumstances under which county treasurers may accept partial payments of property taxes.
- Changes some of the terms under which property owners and lienholders may pay unpaid and delinquent taxes in installment arrangements with the county treasurer.
- Revises some of the procedures governing how property tax foreclosure actions are undertaken.
- Changes various procedures and requirements regarding tax certificates, which represent the transfer of real property tax liens to private parties.

* *The Legislative Service Commission had not received formal notification of the effective date at the time this analysis was prepared.*

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CONTENT AND OPERATION

Background

Tax payments on real property--generally

(secs. 323.12, 323.121, 323.132, 323.133, 323.15, 323.17, and 321.45)

Taxes on real property are charged annually and are due on December 31 of each year, although the due date in most counties often is extended into the following January by operation of law or by action of the Tax Commissioner. If a



taxpayer pays at least one-half the total annual amount due by the first-half due date, then the taxpayer may wait until the following June 20 to pay the other half of the tax bill (this date also may be extended). If taxes are not paid in full when the second-half due date arrives, a penalty of 10% of the unpaid balance is charged, and interest begins to accrue on the unpaid balance. Half of the penalty is forgiven if the taxes are paid within ten days of the due date. At the county treasurer's discretion, property owners may be given the option to prepay taxes in installments rather than making one or two lump-sum payments each year (as explained below).

If a property owner owes delinquent taxes (i.e., taxes that remain unpaid after the second-half due date), the entire delinquency is due with the first-half tax payment unless the property owner has arranged to pay the delinquency in installments over a period of time (as explained below). Taxes that have not been paid by the first-half due date are not considered delinquent until the second-half payment date passes; in the interim, they are considered "unpaid" current taxes.

Means of collecting delinquent taxes

(secs. 323.25 to 323.28; Chapters 5721., 5722., and 5723.)

Delinquent taxes are taxes that remain unpaid after the second-half tax due date. They may be collected by permitting the property owner to pay the delinquency in installments or in a lump sum, or, ultimately, by foreclosing the tax lien through court proceedings instituted by the county prosecutor; these proceedings result in the sale of the property to satisfy the delinquency (in whole or in part), unless the property owner "redeems" the property by paying the entire delinquency (plus any court costs). An alternative collection method is to sell the tax lien to third parties through the sale of "tax certificates" (described more fully below).

Partial tax payments acceptable

(secs. 323.132, 323.15, and 5719.03)

Under prior law, county treasurers generally were not permitted to accept partial payments of real or personal property taxes unless the treasurer found that the taxpayer intended to pay the entire amount due but erroneously paid a different amount.

The act authorizes county treasurers to accept partial payments of real and personal property taxes under other circumstances as well. In the case of real property taxes, a county treasurer may accept a partial payment in any amount that the county treasurer considers reasonable; in the case of personal property taxes,



the county treasurer may accept a partial payment of any amount, without qualification. Interest and penalties would continue to accrue as under prior law on any balance due.

Tax prepayment agreements

(sec. 321.45)

Continuing law authorizes each county treasurer to make an agreement with a property owner whereby the property owner pays real property taxes in installments in advance of the semiannual tax due dates. The arrangement allows property owners to pay smaller sums incrementally over a six-month period rather than paying the entire lump sum due at each of the semiannual tax due dates. The installments are held in escrow until the semiannual due date arrives, at which time the installments are credited toward the property owner's tax bill. Any interest earnings on the installments held in escrow may be credited as a "discount" against the property owner's tax bill if the county treasurer chooses to do so, or they are used to defray the treasurer's expenses of administering tax prepayments. The tax prepayment program also may be applied to manufactured home taxes.

Prepayment agreements cover only current tax liabilities

(sec. 321.45(B)(1))

The act clarifies that tax prepayment agreements cover only current taxes, and do not cover payment of delinquent taxes. But a person who owes delinquent taxes may pay the delinquent liability under a separate delinquent tax payment contract at the same time as paying current taxes under a prepayment agreement (see "Paying delinquent taxes in installments," below).

Under continuing tax prepayment law, "taxes" includes delinquent taxes that are paid along with current taxes.

Agreements apply to some purchasers who are not the legal title holders

(sec. 321.45(A))

The act allows prepayment agreements to be made with persons who are not listed as the property owner on the tax lists, but who are "owners" of the property in the sense that they possess the property under a land contract or purchase agreement. (These persons are referred to as "vendees in possession"; they are permitted to pay *delinquent* taxes in installments under a contract with the county auditor, and are eligible for the homestead exemption.) A land contract is an arrangement whereby the vendee in possession is granted the right to use and

possess the property, but does not hold legal title to the property until all payments under the contract are satisfied. (See R.C. Chapter 5313.)

Formerly, only the person shown on the tax list as the owner (i.e., the legal title holder) was permitted to prepay taxes under a prepayment agreement with the county treasurer.

Paying delinquent taxes in installments

Real property taxes

(secs. 323.121, 323.25, 323.29, 323.31, and 5713.20)

Under prior law, when real property taxes were not paid when due after the second-half due date, property owners (and vendees in possession) could arrange with the county treasurer to pay the delinquency in installments, as long as the tax lien against the property had not yet been foreclosed.¹ The installments could be paid over a period of up to five years (and no fewer than two years in the case of residential property). The five-year and two-year periods began on the date that the most delinquent of the taxes were certified as delinquent. To pay delinquent taxes in installments, a person had to enter into an agreement ("undertaking") with the county treasurer, setting forth the amount to be paid and the payment schedule. As long as the taxpayer satisfied the terms of the installment arrangement, foreclosure proceedings could not be started against the property, and additional interest did not accumulate. If the owner missed an installment payment or was late in paying it, or if the owner did not pay current taxes, the agreement could be terminated and the unpaid balance (including the penalty and any deferred interest) became due immediately. However, the county treasurer could allow the property owner to continue paying in installments under a new arrangement, as long as the property owner had not had a cumulative total of ten years to pay delinquencies by installment arrangements.

Prior law also provided a separate form of installment payment arrangement for taxpayers who were behind in paying taxes that were not yet considered delinquent taxes (so-called "unpaid taxes" or "unpaid current taxes"). Within ten days after missing the first-half tax due date, a taxpayer could arrange with the county treasurer to pay the unpaid current taxes in up to three installments before the second-half due date.

¹ *If foreclosure proceedings had already begun before the property owner sought an installment payment arrangement, the owner had to pay the entire balance due, plus any court costs or other charges associated with the proceedings.*

The act combines the installment payment arrangements for delinquent taxes and unpaid current taxes into a single arrangement that is to be known as a "delinquent tax contract." Some property owners have at least one opportunity to pay delinquent or unpaid taxes under such a contract: those who own agricultural real property, and those who own and occupy residential property (including manufactured or mobile homes). Persons who occupy agricultural or residential real property as vendees in possession also have at least one opportunity to pay delinquent or unpaid taxes under a delinquent tax contract. In either case, however, there must be no foreclosure judgments against, and no outstanding delinquent tax certificates with respect to, the property. And if an owner does not fulfill the original contract, the county treasurer may allow another contract, but is not required to do so. Other property owners (such as residential landlords and owners of commercial and industrial property) may pay delinquent or unpaid taxes under a delinquent tax contract only if the county treasurer permits.

The five-year maximum payment period and the two-year minimum payment period (for owner-occupied residences) do not necessarily have to begin on the date that the most delinquent taxes are certified delinquent. A contract becomes void not only if the taxpayer misses an installment or a payment of current taxes, but also if the taxpayer misses a payment of any special assessment charged on the tax bill. But if a contract becomes void, it may be renewed at the county treasurer's discretion, even if the taxpayer has had prior contracts covering more than ten years.

Personal property taxes

(secs. 5719.041 and 5719.05)

As is the case with delinquent or unpaid real property taxes, under former law delinquent or unpaid personal property taxes could be paid under an installment arrangement. The county treasurer could permit a taxpayer to make such an arrangement if the treasurer determined that the total amount due could not be collected at one time. But unlike the arrangements for delinquent or unpaid real property taxes, there was no provision that specifically stopped the accrual of interest while the arrangement was in effect, and such an arrangement could not extend beyond two years.

Under the act, these arrangements also are referred to as "delinquent tax contracts." The contracts may extend for up to five years, rather than two. Interest does not accrue as long as the taxpayer continues to pay the delinquency as scheduled in the contract. But if a taxpayer does not abide by the contract and the contract thereby becomes void, interest is charged from the day the contract becomes void until the delinquency is paid.

Tax foreclosure procedures

Delinquent property tax list--removal of name when tax is paid

(secs. 5719.04, 5721.02, 5721.03, and 5721.06)

When property taxes become delinquent, the county auditor publishes a delinquent tax list in local newspapers, listing the name of the taxpayer and the amount due. The list is published twice within 60 days. Formerly, if the taxpayer paid the taxes or entered into an installment agreement within 48 hours before either publication, the taxpayer's name was removed from the list. (In lieu of removing the taxpayer's name from the delinquent real property tax list, an asterisk might have been placed next to the name.)

Under the act, the taxpayer must pay the taxes or enter into an installment agreement at least seven days, rather than 48 hours, prior to publication in order to have the taxpayer's name removed from the list.

Notifying county treasurer of foreclosure judgments

(sec. 5721.18)

Foreclosure actions taken against real property are prosecuted by the county prosecutor in the name of the county treasurer, as the official in charge of property tax collection. But under former law, there was no statutory requirement that the prosecutor notify the treasurer of the judgment that resulted from the foreclosure action. The act requires county prosecutors to notify county treasurers that a judgment has been rendered in foreclosure actions within ten days after the judgment is rendered.

Collection of recording fees when foreclosure sale is completed

(secs. 5721.19(H) and 5721.37(H))

Once a judgment of foreclosure is made against a parcel of property and the property is sold to satisfy the lien for delinquent taxes, the title is transferred to the purchaser. The deed must be recorded in the name of the purchaser, for which one or more fees are charged pursuant to R.C. 317.32.

The act requires the recording fees to be collected from the purchaser at the time of the foreclosure sale. The officer who conducted the sale (either the sheriff or county auditor) then must record the deed once the sale is confirmed by the court that ordered the sale. This requirement applies as well to foreclosure actions undertaken to satisfy the liens represented by tax certificates (explained below).

Redemption of property

(sec. 5721.25)

Under continuing tax foreclosure law, owners of real property who are delinquent in the payment of taxes and persons who hold liens against the property may "redeem" the property by paying the delinquent taxes, along with any penalties, interest, and other charges currently due. Under prior law, property could be redeemed even after foreclosure proceedings had begun; but if they had begun, then the owner or lienholder had to pay any costs of the proceedings that had accrued (such as court costs and costs of publishing foreclosure notices). In fact, a property owner or lienholder was entitled to redeem the property even after the court had rendered a foreclosure judgment and the property had been sold--as long as the entry confirming the sale had not yet been filed. Once the foreclosure judgment was made, and any time before the property was offered for sale for the first time, an owner or lienholder had the opportunity to redeem the land by paying the amount due under an installment arrangement like those used to pay delinquencies prior to foreclosure, but only if the owner or lienholder had not previously defaulted on an installment arrangement. The installment arrangement could extend for up to five years; if the property was residential property occupied by the owner, then the owner was entitled to at least two years to pay the amount due. But if the owner or lienholder missed an installment, continuing law directed the court to order the property to be sold to satisfy any of the outstanding charges. For each installment payment that was made under prior law, the owner or lienholder was entitled to a receipt showing both the amount paid and the amount that remained outstanding.

The act requires owners and lienholders who wish to redeem property through an installment payment arrangement to do so earlier in the process of foreclosure. Under the act, an owner or lienholder must enter into the installment payment arrangement (again, called a "delinquent tax contract") before the court renders the foreclosure judgment, rather than before the property is offered for sale the first time. The act also specifies that foreclosure proceedings are not forestalled by the execution of a delinquent tax contract; the proceedings must continue until the court issues the foreclosure judgment or the total amount due is paid. Further, owners of residential property who occupy the property are no longer entitled to installment arrangements for at least two years in length, although the county treasurer may still allow the owner to pay installments over at least two years. Owners that have defaulted on a previous installment arrangement may be permitted to have a new contract if the previous installment arrangement was for a different parcel of property. Finally, the act eliminates the requirement that receipts issued to owners or lienholders for each installment payment show the amount paid and the amount that remains outstanding.

Remission of past due taxes

(secs. 5713.08 and 5713.081; Section 3)

Continuing law permits the Tax Commissioner to remit (forgive) delinquent real property tax liabilities if the Tax Commissioner finds that the property qualified for tax exemption while the delinquency accrued. But the Tax Commissioner is not permitted to remit more than three years' worth of delinquent taxes, remit taxes that accrued before the property was used for an exempt purpose, or remit taxes for any time before the current property owner acquired the property.

The act establishes a temporary procedure allowing delinquent taxes to be remitted on property that qualifies for tax exemption, regardless of how long the delinquency accrued, as long as most local governments approve the remission. The act directs the Tax Commissioner, for a limited period of time, to remit more than three years' worth of taxes for real property that qualifies for tax exemption. The Tax Commissioner must remit *all* unpaid taxes (and related penalties and interest), not just those that have accrued over the last three years, or those that have accrued since the property was first used for a tax-exempt purpose or since the current owner acquired the property. The taxes must be remitted only if the current owner applies for and qualifies for tax exemption, and only if all of the taxing districts where the property is located consent to remitting the taxes (with the exception of joint vocational and cooperative education school districts).

The temporary remission provision applies to property for which tax exemption applications have been filed before December 31, 2001, even if the property owner does not specifically request that unpaid taxes be remitted. The Tax Commissioner may prescribe the manner in which the consent of taxing districts is to be obtained.

If unpaid taxes are remitted under the act's temporary provision, and within five years thereafter the property owner who received the remission transfers the property to a person who owned the property while the unpaid taxes accrued, the remitted taxes become payable again. The taxes become payable again even if the property is transferred to a family member of the prior owner, to any business or other entity owned or controlled primarily by that prior owner or the prior owner's immediate family, or to a person having a power of attorney for the prior owner who hands the property over to the prior owner. (These are the same classes of persons who, under continuing law, are barred from purchasing property at a tax foreclosure sale.)

Tax certificate procedures--generally

(secs. 5721.30 to 5721.32, 5721.34, 5721.36 to 5721.39, and 5721.42)

In larger counties (those with a population of at least 200,000), county treasurers have the option to sell their real property tax liens through the sale of "tax certificates." The certificates may be sold at public auction or, in counties with a population of at least 1.4 million, by a negotiated sale (i.e., a private sale negotiated between the county treasurer and another party). These certificates represent an interest in the proceeds from any foreclosure sale, plus interest and other amounts tendered by the certificate holder. The interest is determined by bid if the certificate is sold at auction, or by negotiation if sold through a negotiated sale, but cannot exceed 18% annually. Any number of certificates may be sold in groups or "blocks" rather than individually. Certificates are transferable among persons (except to the property owner). Several certificates may be sold with respect to a single property, each representing a claim on the tax lien for different years. Between one and three years after a certificate is sold, the certificate holder may request the county treasurer to initiate foreclosure proceedings (if the certificate was sold at auction) or file a private foreclosure action through a private attorney representing the certificate holder (if the certificate was purchased through a negotiated sale), as long as the property owner has not yet redeemed the property by paying the delinquent taxes and associated charges. The foreclosure proceeding ultimately results in the sale of the property to satisfy the certificates and court costs, or the transfer of ownership of the property to the certificate holder.

Purchasing certificates for newly delinquent taxes

(secs. 5721.37 and 5721.42)

The act permits certificate holders to purchase additional tax certificates for taxes that have just become delinquent, without having to wait for the county treasurer to sell the certificates by auction or negotiated sale. Under the act, whenever current but unpaid taxes on a certificate parcel become delinquent (i.e., after the second-half tax due date), the person who purchased the most recently issued certificate may purchase a new certificate representing the lien for those taxes by paying the amount of the delinquency (including the taxes, any special assessments, penalty, and interest due). The interest that is earned on the certificate equals 18% annually. The purchase must be made between 60 and 90 days after the second-half tax due date.

Effect of bankruptcy or a tax exemption application on foreclosure actions

(sec. 5721.37(A)(3) and (4))

Under prior law, tax certificate foreclosure proceedings had to be requested or begun by the certificate holder within three years after the county treasurer first sold the certificate, but no sooner than one year after the sale.

Under the act, foreclosure proceedings may be delayed beyond the three-year limit if the property owner files for bankruptcy; the foreclosure may be requested up to 180 days after the bankruptcy case is closed if the three-year period would elapse before the end of the 180-day period. If a property owner applies for a tax exemption before the end of the three-year period, certificate holders must request foreclosure actions within 45 days after the county treasurer notifies them of the Tax Commissioner's decision on the application if that 45-day period ends after the three-year period. The county treasurer must notify all certificate holders if a petition of bankruptcy or tax exemption application has been filed, either by certified or first-class mail.

Granting tax exemptions for certificate properties

(sec. 5713.08)

Under continuing law, the Tax Commissioner, who is responsible for reviewing property tax exemption applications, may not grant an exemption for property if past due taxes are owed, unless the owner is paying the past due taxes under a delinquent tax contract or the Tax Commissioner remits (forgives) the taxes because they accrued while the property was being used for a legitimate tax-exempt purpose.

The act adds a third instance where the Tax Commissioner may grant a property tax exemption when past due taxes are owed: if a tax certificate for the property has been issued and is outstanding (i.e., the certificate has not yet been redeemed through foreclosure or through an agreement with the property owner). Thus, if a certificate holder has paid (or agreed to pay) the past due amount by purchasing the certificate, but has not redeemed the certificate, and the property owner applies for tax exemption, the Tax Commissioner is permitted to grant the exemption if the Tax Commissioner finds that the property was used for a tax-exempt purpose when the past due taxes accrued.

Redeeming tax certificates

(secs. 5721.37(B) and 5721.38(B))

Under former law, when a certificate holder requested that a foreclosure action be started, or the holder proceeded with a private foreclosure action, the certificate holder had to pay the redemption price of all prior certificates, all outstanding delinquent taxes and other charges that were not represented by a certificate, a fee to cover the costs of prosecuting the action, and (in the case of a private foreclosure action) any liens that were higher in priority than the lien represented by the tax certificate. A "prior certificate" was any certificate that represented a lien that accrued before the lien represented by the certificate held by the certificate holder requesting or proceeding with the foreclosure action.

The act requires that the certificate holder pay only the redemption price of *all outstanding certificates that are held by other certificate holders*, along with *any* outstanding delinquent taxes and charges, the prosecuting fee, and any higher-priority liens (in the case of a private foreclosure). This change apparently is in recognition of the fact that a person who holds a certificate issued earlier than another certificate may request or pursue a foreclosure action while a later certificate is outstanding.

The act also explicitly directs the county treasurer to refund to the certificate holder the amount paid by the certificate holder if the property owner redeems the property by paying the delinquency, interest that has accrued on the certificate, and other associated costs and charges.

Redemption of property after tax certificate is sold

(sec. 5721.38(C) and (D))

Within one year after a tax certificate is sold, the property owner or a lienholder may redeem all or some of the charges against the property by paying the certificate redemption price in installments. The installments must be paid fully within one year after the certificate is sold. In the case of certificates sold at auction, this is accomplished through a "redemption payment plan" between the county treasurer and the property owner or lienholders. In the case of certificates sold by negotiated sale, the redemption is accomplished through a redemption payment plan between the property owner or lienholder and the certificate holder. If the plan becomes void (e.g., through failure to pay the installments), any installments that were paid are credited in the same way as the proceeds from the foreclosure sale: first to pay court costs, next to pay the certificate holder for the certificate and any interest or premium paid for the certificate, then to pay any outstanding taxes that have accrued and that are not represented by the certificate, and finally to the property owner (assuming there is any money left after the proceeds are credited in this order).

The act permits holders of certificates sold at public auction to accept less than the full certificate redemption price from a property owner or lienholder who enters into a redemption plan by accepting the installments made to date as payment in full. If a certificate holder accepts less than the full redemption price, the certificate holder must notify the county treasurer in writing; once the treasurer receives the notice, the certificate and the redemption plan are deemed satisfied in full. The act also requires that if a redemption plan becomes void, the installments that were paid are simply refunded to the property owner or lienholder that paid the installments, rather than being distributed like the proceeds from the foreclosure sale.

Crediting of foreclosure proceeds to tax duplicate

(sec. 5721.39)

The act specifies that any proceeds from a foreclosure sale resulting from a foreclosure action brought by or on behalf of a certificate holder that are credited to paying taxes and other charges that are not covered by a tax certificate are to be removed from the tax duplicate (the tax duplicate is the county treasurer's list of taxable property and the current and cumulative charges against the property). Prior law did not expressly require that these taxes and charges be removed from the duplicate.

Private foreclosure actions--effect of delinquent tax contracts

(sec. 5721.37(F))

If a tax certificate is purchased through a negotiated sale, the certificate holder satisfies the lien represented by the certificate by pursuing a private foreclosure action (through a private attorney representing the certificate holder). The certificate holder must notify the county treasurer when the certificate holder intends to file the action with a court. But prior law did not allow the certificate holder to file the action if the property owner had a valid delinquent tax contract in effect to redeem the property.

Under the act, a certificate holder may file the foreclosure action even if the property owner has a valid delinquent tax contract in effect.

Notification to owners

(secs. 5721.31(B) and 5721.32(I))

Under law not changed by the act, before offering tax certificates for sale by auction, a county treasurer must notify the property owner or "all interested parties" (such as a mortgage company), or both, that the sale is planned and that

the sale may impose additional expenses on the owner or interested party if the property is not redeemed before the certificate is sold. The notice must be sent by certified or registered mail. When tax certificates are to be sold by negotiated sale, prior law required the county treasurer to send a similar notice to the owner of record and to any other person with a properly recorded interest in the property at least 90 days before the sale. Under continuing law, once a certificate is sold, the county treasurer again must notify the owner that the certificate was sold and explain how the owner can redeem the property by paying the delinquency and any associated costs.

The act specifies that, with respect to certificates to be sold at auction, the county treasurer must notify the *owner of record* or all interested parties *that can be discovered through a title search*, or both. In the case of both auction sales and negotiated sales, notices must be mailed to the owner's last known tax mailing address. These changes apparently are in recognition of the fact that the true owner and interested parties may be difficult to identify or locate, and that the county treasurer therefore may rely on the public records of ownership and interest. The changes might have the effect of preventing owners and other interested parties from challenging the validity of a tax certificate sale on procedural grounds, alleging, for example, that the notice of sale was not sent to the true owner's current address. The act also requires the notice of a negotiated sale to be mailed 60 days, rather than 90 days, before the sale.

Advertising certificate auctions

(sec. 5721.31(C))

Formerly, when tax certificates were sold by auction, the county treasurer was required to advertise the sale in a local newspaper once per week for three weeks, and in any other "manner or medium determined by the county treasurer . . . to give reasonable notice to parties interested in" purchasing certificates.

The act removes the above-quoted phrase, leaving only the requirement that the sale be advertised in a local newspaper. But instead of the advertisement appearing for three weeks, it must appear for only two weeks.

Certificates voided if property becomes exempted from taxation

(sec. 5721.34(B) and (D))

The act specifies that tax certificates become void if unpaid taxes are remitted (i.e., forgiven) because the property becomes exempted from taxation. Property owners claiming a property tax exemption must file an application for

exemption with the Tax Commissioner, and may file a request for remission (forgiveness) of any taxes that have not been paid.² Under the act, if the Tax Commissioner grants an exemption and forgives unpaid taxes, and the amount forgiven is greater than the delinquent taxes included in the certificate's purchase price, then any tax certificate that has been sold for the property becomes void. If the amount of forgiven taxes is less than the delinquent taxes included in the certificate's purchase price, then the difference is refunded to the certificate holder, plus interest on that difference at the rate of 5% per year for as long as the certificate was outstanding.

Transferring certificates

(sec. 5721.36(A))

Under continuing law, the holder of a tax certificate may transfer the certificate to another person in accordance with specified procedures. Further, the person who receives a transferred certificate may transfer it to another person. But under prior law, a certificate could not be transferred to the property owner or to any organization that was wholly or partly owned by the property owner.

Under the act, transfers to the property owner are permissible, but only if the certificate was purchased at public auction and if it was sold as part of a block of certificates.

Notifying prosecutor of foreclosure request

(sec. 5721.37(C))

In order for a person holding a certificate that was sold at public auction to satisfy the lien represented by the certificate, the person must file a request for foreclosure with the county treasurer. The county treasurer, in turn, must determine whether the property owner has redeemed the property and, if the property has not been redeemed, certify that fact to the county prosecutor.

The act modifies this procedure by requiring the county treasurer to "inform" the county prosecutor that the property has not been redeemed and

² *When an application for exemption is filed, if there are delinquent taxes charged against the property, the Tax Commissioner, when considering the exemption application, may remit up to three years' worth of delinquent taxes (secs. 5713.08 and 5713.081). Delinquent taxes frequently accrue on property that is entitled to exemption by law, but does not receive the exemption because the owner neglects to file an application.*

provide a copy of the foreclosure request, within five days after receiving the request.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	11-04-99	p. 1329
Reported, H. Ways & Means	02-24-00	pp. 1631-1632
Passed House (93-0)	03-16-00	pp. 1669-1671
Reported, S. Ways & Means	05-23-00	p. 1774
Passed Senate (33-0)	05-24-00	p. 1826
House concurred in Senate amendments (94-0)	05-25-00	pp. 2132-2133

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