



## Ohio Revised Code

### Section 323.26 Allegations in petition - evidence.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

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Having made the proper parties in a suit under section 323.25 of the Revised Code, it shall be sufficient for the county treasurer to allege in the treasurer's petition that the taxes are charged on the tax duplicate against lands, lots, or parcels thereof, the amount of the taxes, and that the taxes are unpaid, and the treasurer shall not be required to set forth in the petition any other or further special matter relating to such taxes. A certified copy of the entry on the tax duplicate shall be prima-facie evidence of such allegations and the validity of the taxes. In the petition, the county treasurer of a county in which a county land reutilization corporation is organized under Chapter 1724. of the Revised Code may invoke the alternative redemption period provided under section 323.78 of the Revised Code. Notwithstanding the provisions for sale of property foreclosed under Chapters 323. and 5721. of the Revised Code, if the treasurer's petition invokes the alternative redemption period, upon the expiration of the alternative redemption period, title to the parcels may be transferred by deed to a municipal corporation, county, township, school district, or a county land reutilization corporation in accordance with section 323.78 of the Revised Code.

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