



Ohio Revised Code

Section 323.49 Power of county treasurer to become receiver of land - procedure - exception.

Effective: April 7, 2009

Legislation: Senate Bill 353 - 127th General Assembly

(A) In addition to all other means provided by law for collecting taxes and assessments charged upon real estate specifically as such and penalties and interest charged on any tax list and duplicate or delinquent land list in any county against any entry of real estate, the county treasurer at any time after any installment of such taxes and assessments has been delinquent for more than six months and remains due and unpaid shall apply by petition to the court of common pleas to be appointed receiver ex officio of the rents, issues, and income of the real property against which such taxes and assessments are charged, for the purpose of satisfying out of such rents, issues, and income the taxes and assessments upon such real property, together with the penalties, interest, and costs charged or thereafter becoming chargeable on any tax list and duplicate, or otherwise collectible in respect thereof, and such costs and expenses of the receivership as are allowed by the court.

(B) If the proper parties are before the court, it shall be sufficient for the treasurer to allege in such petition the description of such real property that appears on the tax list and duplicate, that the money appearing to be due and unpaid by the tax list and duplicate or by the delinquent land list has been due and unpaid for more than six months, and that the treasurer believes that collection thereof can be made by applying the rents, issues, and income of such real property thereto, without setting forth in the petition any other or special matter relating thereto. The prayer of the petition shall be that the court make an order that the rents, issues, and income of such real property be applied to the payment of the amount set forth in the petition, and if a penalty is otherwise chargeable by law on all or any part of such amount, to the payment of such penalty to the date of final entry in such action, and that the plaintiff be appointed receiver ex officio of such rents, issues, and income for that purpose.

(C) In such proceedings the treasurer may join in one action any number of lots or lands, but the decree and any orders shall be rendered separately, and any proceedings may be severed in the decision of the court for the purpose of trial or appeal, where an appeal is allowed, and the court



shall make such order for payment of costs as it deems equitable.

(D) The tax duplicate or the delinquent land tax certificate or master list of delinquent tracts filed by the auditor with the prosecuting attorney shall be prima-facie evidence on the trial of such action of the amount and validity of the taxes, assessments, and charges appearing due and unpaid thereon and of the nonpayment thereof. The petition of the treasurer shall be verified and shall be prima-facie evidence of all other facts therein stated.

(E) This section does not apply to any of the following:

(1) Real property entirely used and occupied in good faith by the owner thereof as a private residence;

(2) The collection of delinquent taxes and assessments charged against real property, the payment of which is subject to a delinquent tax contract entered into pursuant to section 323.31 of the Revised Code, so long as the delinquent tax contract remains in effect;

(3) The collection of delinquent taxes charged against real property that is the subject of an application for exemption from taxation pursuant to section 5715.27 of the Revised Code.

(F) A county treasurer appointed under this section as receiver ex officio of the rents, issues, and income of the real property against which the delinquent taxes, assessments, penalties, interest, and charges are charged, with the consent of the court, may enter into a written agreement with a county land reutilization corporation organized under Chapter 1724. of the Revised Code for the corporation, acting as the treasurer's agent, to exercise all powers granted to the treasurer under this section and the order of appointment as receiver ex officio.