



## Ohio Revised Code

Section 5309.60 No registration or certificate of title shall issue upon tax deed except on order of court.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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A tax deed of registered land, or an interest therein, issued in pursuance of any sale for a tax, assessment, or other imposition, shall have only the effect of an agreement for the transfer of the title upon the register. Before any person dealing with such land is affected by such tax deed such deed must be filed in the county recorder's office and a memorial of such filing be made by the recorder on the registered certificate of title for such land. No registration of title under such tax deed shall be made, or certificate of title issued thereon, unless the tax deed is filed within sixty days after its date, or in any case except upon the order of the probate court or the court of common pleas, on application therefor by petition to which all persons in interest shall be made parties and brought before the court. Any person interested in the land may show, as cause why such certificate shall not issue, any fact that might be shown at law or in equity on his behalf to set aside such tax deed. The party named in the tax deed must show affirmatively that the law entitling him to a deed has been strictly complied with. In such suit the court may decree such deed and tax sale under which the same was issued to be invalid for the purposes of entitling the purchaser or grantee to a transfer of the title to said land and order the same to be canceled upon the payment by any party in interest to said purchaser or grantee of the amount paid by him on such tax sale and subsequently as taxes on the property, together with interest on all such sums.

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