



Ohio Revised Code

Section 323.47 Lien on land to be discharged out of proceeds of sale.

Effective: September 4, 2014

Legislation: Senate Bill 172 - 130th General Assembly

(A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate at the time the deed is transferred following the sale, be discharged out of the proceeds of such sale or election. For purposes of determining such amount, the county treasurer shall estimate the amount of taxes, assessments, interest, and penalties that will be payable at the time the deed of the property is transferred to the purchaser. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable when the deed is transferred to the purchaser, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the amount actually payable. If the amount of taxes, assessments, interest, and penalties actually payable when the deed is transferred to the purchaser exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(B)(1) Except as provided in division (B)(3) of this section, if real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes and assessments the lien for which attaches before the confirmation of sale but that are not yet determined, assessed, and levied for the year in which confirmation occurs, apportioned pro rata to the part of that year that precedes confirmation, and any penalties and interest on those taxes and assessments;

(b) All other taxes, assessments, penalties, and interest the lien for which attached for a prior tax year but that have not been paid on or before the date of confirmation.



(2) Upon the request of the officer who conducted the sale, the county treasurer shall estimate the amount in division (B)(1)(a) of this section. If the county treasurer's estimate exceeds that amount, the officer who conducted the sale shall refund to the purchaser the difference between the estimate and the actual amount. If the actual amount exceeds the county treasurer's estimate, the officer shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

(3) The amounts described in division (B)(1) of this section shall not be discharged out of the proceeds of a judicial sale, but shall instead be deemed to be satisfied and extinguished upon confirmation of sale, if both of the following conditions apply:

(a) The real estate is sold pursuant to a foreclosure proceeding other than a tax foreclosure proceeding initiated by the county treasurer under section 323.25, sections 323.65 to 323.79, or Chapter 5721. of the Revised Code.

(b) A county land reutilization corporation organized under Chapter 1724. of the Revised Code is both the purchaser of the real estate and the judgment creditor or assignee of all rights, title, and interest in the judgment arising from the foreclosure proceeding.