OHIO LEGISLATIVE SERVICE COMMISSION

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Office of Research and Drafting

Legislative Budget Office

H.B. 493
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. D. Thomas and Troy

Andrew Little, Attorney

SUMMARY

- Prohibits the sale and transfer of new delinquent property tax certificates after 2026.

DETAILED ANALYSIS

Delinquent property tax certificates

Current law authorizes county treasurers to sell delinquent property tax certificates. Those certificates transfer the state's lien for delinquent property taxes to the certificate purchaser, allowing the purchaser to collect the tax debt and accrued interest through foreclosure if it is not paid. Certificates are currently sold either through public auctions or negotiated sales. The certificates and the process for enforcing them are discussed in more detail in the LSC Members' Brief, *Delinquent Property Tax Collection*.[1]

The bill prohibits the sale or delivery of new delinquent property tax certificates after December 31, 2026.[2] Certificates sold or delivered before that date may still be enforced.

HISTORY

Action	Date
Introduced	10-01-25

ANHB0493IN-136/ts

[1] LSC Delinquent Property Tax Collection (PDF) Members' Brief, page 6, which is available on LSC's website: lsc.ohio.gov/publications.

[2] R.C. 5721.32(A) and (B)(1), 5721.33(A) and (B), and 5721.42.