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H.B. 255
134th General Assembly

Bill Analysis

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Version: As Passed by the House

Primary Sponsor: Rep. Lipps

Mackenzie Damon, Attorney

SUMMARY

- Authorizes the second publication of a county delinquent property tax list to be made online, provided the list's first publication continues to be made in a newspaper of general circulation.

DETAILED ANALYSIS

Delinquent tax list publication

Each year, after the final day for paying property taxes, county auditors certify to county treasurers a list of properties in the county that still have unpaid taxes or assessments. Tax-delinquent properties are assessed penalties and interest.¹ Delinquencies, if not settled, may be enforced as a lien on the property by foreclosure in the courts or, under some circumstances, by an "expedited," nonjudicial procedure conducted by the board of revision.² Alternatively, the right to collect the delinquent debt may be sold to a third party in a tax certificate sale, which may lead to the property's foreclosure by the third party.³

Under current law, the county auditor is required to compile and publish a "delinquent tax list" identifying such lands in a newspaper of general circulation. The publication must appear in the newspaper twice within 60 days after the auditor certifies the list to the county treasurer. (Delinquent properties may be spared from appearing on the published list if the property owner pays the delinquency at least seven days before the list is first published.⁴)

¹ R.C. 323.121, not in the bill.

² R.C. 323.25, 323.65 to 323.79, 5721.14, and 5721.18, not in the bill.

³ R.C. 5721.30 to 5721.43, not in the bill.

⁴ R.C. 5721.02, not in the bill.

Publishing a list of delinquent properties, along with title searching and notification by mail or in person, is meant to fulfill the state’s obligation under the Due Process Clause to provide notice to property owners and lienholders of an impending action that may result in the property being taken and sold.

In addition to the list, the auditor also must arrange for the publication of a “display” notice in the newspaper in advance of each of the list’s publication dates. The notice states the potential consequences of not paying delinquencies (i.e., foreclosure), how an owner may settle the owner’s delinquency, and the manner in which interest on the delinquency will accrue.

The cost of publishing the list and display notice must be paid from the county treasury. The county’s cost may be recovered by apportioning the cost among local taxing units in proportion to each unit’s share of the delinquent taxes, or by imposing a fee on each listed property, which itself may become a lien on the property.⁵

The bill continues to require that the first publication of the list, and both publications of the display notice, to be made in a newspaper, but authorizes the second publication of the list to instead be made on a website maintained or approved by the county. If the second publication of the list is made online, the county auditor is required to remove the list from that website two weeks after it is initially posted.⁶

HISTORY

Action	Date
Introduced	04-14-21
Reported, H. Ways & Means	06-15-21
Passed House (94-0)	09-22-21

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⁵ R.C. 5721.04, not in the bill.

⁶ R.C. 5721.03(B).