

Mahoning County Auditor
Sale of Forfeited Land
Wednesday, May 22, 2019

Rules of the Sale

1. ALL SALES ARE FINAL. ALL PAYMENTS MADE ON DAY OF SALE ARE NON-REFUNDABLE DEPOSITS.
2. The law in Ohio relative to Real Estate is "Caveat Emptor," which means "BUYER BEWARE." The Auditor's Office cannot allow prospective buyers access to the property.
3. The County Auditor does not give any representation regarding possession, eviction, prior inspection, scheduled demolition, health code violation, or any other matter. Buyers are encouraged to investigate these matters prior to the sale.
4. All bidders must be pre-registered by 12:45 p.m. the day of the sale. Registration will take place the day of the sale, starting at 11:45 a.m. All bidders must present valid identification, as signed affidavits that must be notarized are required for registration. A notary will be present.
5. No one will be permitted to bid for someone else. The person bidding must be the person to be put on the deed in the event of a successful bid.
6. Except as otherwise provided in division (C) of ORC Section 5723.12 and except for foreclosures to which the alternative redemption period has expired under sections 323.65 to 323.79 of the Revised Code, when a tract of land has been duly forfeited to the state and sold under this chapter, the conveyance of the real estate by the auditor shall extinguish all previous title and invest the purchaser *with a new and perfect title that is free from all liens and encumbrances, except taxes and installments of special assessments and reassessments not due at the time of the sale, federal tax liens other than federal tax liens that are discharged in accordance with subsection (b) or (c) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended, and any easements and covenants running with the land that were created prior to the time the taxes or assessments, for the nonpayment of which the land was forfeited, became due and payable and except that, if there is a federal tax lien on the tract of land at the time of the sale, the United States is entitled to redeem the tract of land at any time within one hundred twenty days after the sale pursuant to subsection (d) of section 7425 of the "Internal Revenue Code of 1954," 68A Stat. 3, 26 U.S.C. 1, as amended.[emphasis added]*
7. In accordance with ORC 5723.06, forfeited lands shall not be sold to any person who is delinquent on real property taxes in this state. Consequently, all bidders will be required to sign an affidavit to that effect during registration. Any sale that is refused for this reason will result in a forfeit of all deposits and may be prosecuted.
8. Also in accordance with ORC 5723.06, forfeited land shall not be sold for less than the total amount of taxes, assessments, penalties, interest, and costs that stand charged against the land if the highest bidder is the owner of record of the parcel immediately

prior to the judgment of foreclosure and forfeiture, or a member of the following connected to the owner: a member of that owner's immediate family, a person with a power of attorney appointed by that owner who subsequently transfers the parcel to the owner, a sole proprietorship owner by that owner or a member of that owner's immediate family, or a partnership, trust, business trust, corporation, or association in which the owner or a member of the owner's immediate family owns or controls directly or indirectly more than fifty percent. If a parcel sells for less than the total amount of the taxes, assessments, penalties, interest, and costs that stand charged against it, the buyer must complete an affidavit stating that the buyer is not the owner of record immediately prior to the judgment of foreclosure, or foreclosure and forfeiture, or a member of the specified class of parties connected to that owner, and the affidavit shall become a part of the court records of the proceeding.

9. If the county auditor discovers within three years after the date of sale that a parcel was sold to that owner or a member of the specified class of parties connected to that owner for a price less than the amount so described, and if the parcel is still owned by that owner or a member of the specified class of parties connected to that owner, the auditor within thirty days after such discovery shall add the difference between that amount and the sale price to the amount of taxes that then stand charged against the parcel and is payable at the next succeeding date for payment of real property taxes. As used in this paragraph, "immediate family" means a spouse who resides in the same household and children.
10. Opening bids have been set for each property. If there are no bids for this amount, bids starting at \$50 will be taken from the floor. Bidding increments are \$50.
11. The sale is final at the strike of the gavel and all decisions of the auctioneer are final.
12. Unsold parcels will be offered for sale in the next Auditor's Sale of Forfeited Land.
13. Bidding on property with the intent to delay the sale or with the intent of not paying the bid price constitutes the crime of obstructing official business under ORC 2921.31. Persons violating this section may be prosecuted.
14. Acceptance of your bid creates a contract between the bidder and the County Auditor. The Mahoning County Auditor may file a lawsuit for breach of contract if you fail to pay the full sale price and you may be prohibited from bidding in future sales.
15. Payment in full must be made at the time of sale of each parcel sold for five hundred dollars (\$500) or less. For those successful bids in excess of five hundred dollars (\$500), a deposit of five hundred dollars (\$500) must be made immediately at the time of sale of that parcel of property. **Payments are accepted only in cash.** Please note that no checks of any kind or credit cards will be accepted.
16. Also due at the time of sale is the cost of the prepared Auditor's Deed which is \$45.00, a fifty cent transfer fee per parcel, and the recording fees which are \$28.00 for the first two pages of the deed and \$8.00 for each additional page. Most deeds will be two pages.
17. At the conclusion of the sale, all successful bidders will proceed to the County Treasurer's Office on the first floor to pay your deposit or full bid amount and the required deed fees.

18. The entire balance is due in the Auditor's Office by Thursday, May 30, 2019. No extension of time to pay will be granted. If the balance is not received by May 30, 2019, the amount deposited and all fees paid shall be forfeited and the parcel will be offered for sale at the next sale of forfeited lands.
19. The deed to the property will be recorded by the Auditor's Office within 14 days. The Recorder's Office will then mail the deed to you. The purchaser becomes the owner of record on the date the Auditor's Office delivers the deed to the Recorder's Office.
20. Parcels purchased at the May 22, 2019 Auditor's Sale will become taxable beginning in tax year 2020, calendar year 2021.
21. All deed descriptions will be compiled from deeds on record with the Recorder's office. Please be aware that according to the Mahoning County Conveyance Standards, effective 2/29/08, if you are the successful bidder on a property whose legal description fails to close within current state standards, a new survey will be required before you can convey, for money, the property out of your name.
22. Rules of the sale and parcels offered for sale are subject to change.