

Delaware County, Ohio Tax Lien Certificate Sale Policy

1. Purpose

This policy establishes the procedures for the sale of tax lien certificates in Delaware County, Ohio, pursuant to Ohio Revised Code (O.R.C.) Sections 5721.30 through 5721.43. The goal of this program is to facilitate the collection of delinquent real property taxes by enabling the sale of tax lien certificates on qualifying properties.

2. Legal Authority

Under O.R.C. §§ 5721.30 – 5721.43, county treasurers in Ohio are authorized to sell tax lien certificates on parcels with delinquent taxes, either through public auction or negotiated bulk sales.

3. Eligibility of Parcels

A parcel becomes eligible for a tax lien certificate sale when:

- Real estate taxes remain unpaid following the **Second Half (July) tax collection cycle**.
- The delinquency is **certified** by the **Delaware County Auditor's Office**.
- The parcel is **advertised** as delinquent in accordance with statutory publication requirements.

4. Method of Sale

- Delaware County **does not conduct individual tax lien certificate sales**.
- Tax lien certificates are offered **in bulk**, via **negotiated private sale**.
- The sale process is conducted by the **Delaware County Treasurer's Office**, which may engage qualified purchasers through a formal **Request for Proposals (RFP)** or other procurement mechanism to negotiate terms of sale.

5. Purchaser Eligibility

- Bulk purchasers must meet eligibility and qualification requirements as established by the Treasurer's Office.
- Prospective buyers may be required to submit documentation demonstrating:
 - Financial capacity

- Experience in managing tax liens
 - Compliance with applicable laws
- The Treasurer may reject any purchaser who poses a risk to the County's interests or the community.

6. Notice and Advertising

- The **Delaware County Auditor's Office** shall publish notice of delinquent parcels in accordance with state law prior to lien sale.
- Notices shall include parcel information, owner(s) of record, and amount of delinquent taxes and assessments.

7. Terms of the Lien Certificate Sale

- Each tax lien certificate represents a lien on the underlying real property in the amount of delinquent taxes, assessments, interest, and penalties.
- The **interest rate** and **redemption period** shall be consistent with O.R.C. guidelines and the negotiated terms of sale.
- Upon completion of the sale, the **purchaser receives a tax lien certificate**, not title to the property.

8. Redemption Rights

- Property owners retain the statutory **right of redemption** in accordance with O.R.C. § 5721.38.
- Owners may redeem the lien by paying the certificate amount, interest, and any authorized fees.

9. Foreclosure Process

- If the property is not redeemed within the statutory redemption period, the lien holder may initiate **foreclosure proceedings** as provided by O.R.C. § 5721.37.
- The County Treasurer does not guarantee or facilitate foreclosure for lien purchasers.

10. Recordkeeping and Reporting

- The Treasurer's Office shall maintain records of all tax lien certificate sales, including:
 - Parcel data
 - Certificate amounts
 - Purchaser information
 - Redemption and foreclosure activity

11. Modifications and Exceptions

- The Delaware County Treasurer reserves the right to:
 - Modify the terms of sale
 - Set minimum purchase amounts
 - Exclude certain parcels
 - Cancel or postpone any sale in the County's best interest

12. Contact Information

For additional details, inquiries should be directed to:

Delaware County Treasurer's Office
145 N. Union St., Delaware, OH 43015
740-833-2480
treasurer@co.delaware.oh.us
<https://treasurer.co.delaware.oh.us/>