

## 505.06 Abatement of building nuisances.

(A) As used in this section:

) "Immediate family" means a spouse, who resides in the same household, and children.

(2) "Nonproductive land" means nonproductive land as defined in section 5722.01 of the Revised Code that has been acquired by a township pursuant to Chapter 5722. of the Revised Code.

(3) "Building nuisance" means a building satisfying all of the following:

(a) The building is situated on a lot or parcel against which delinquent taxes, assessments, interest, or penalties remain unpaid for more than one year after the lot or parcel has been certified delinquent on the delinquent land list compiled under section 5721.011 of the Revised Code, or is situated on a lot or parcel that constitutes nonproductive land.

(b) The building is located in the unincorporated territory of a general health district.

(c) The building has been declared a nuisance by the board of health of the general health district pursuant to section 3707.01 of the Revised Code.

(B) A board of township trustees may select building nuisances within the unincorporated territory of the township for the abatement of which persons may claim a credit under this section. The board of township trustees shall maintain a list of any such building nuisances, and each entry on the list shall identify the lot or parcel and describe the building nuisance. The board shall certify a copy of the list to the county auditor. Any time the board adds a building nuisance to the list, it shall certify an updated copy of the list to the county auditor. The list shall be open to public inspection both at the offices of the township and the offices of the county auditor.

(C) A person is eligible for a tax credit under this section if that person purchases at a foreclosure sale held pursuant to proceedings under section 323.25 or Chapter 5721. of the Revised Code, at a sale of nonproductive lands under section 5722.07 of the Revised Code, or at a sale of forfeited lands under Chapter 5723. of the Revised Code a lot or parcel on the list certified to the county auditor under division (B) of this section. However, the purchaser is not eligible for a tax credit under this section if the purchaser is the owner of record of the lot or parcel immediately prior to the judgment of foreclosure or forfeiture or a member of the following class of parties connected to that owner: a member of the owner's immediate family, a person with a power of attorney appointed by the owner who subsequently transfers the parcel to the owner, a sole proprietorship consisting of the owner or a member of the 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 per cent.

After purchasing the lot or parcel, the person may demolish or otherwise abate the building nuisance and apply to the board of township trustees for a certificate of completion of abatement. The application shall identify the lot or parcel on which the building nuisance was abated, and shall state the date the lot or parcel was purchased at the foreclosure, forfeiture, or nonproductive land sale, the date of completion of the demolition or other abatement, and the cost of the demolition or other abatement. The cost shall be the lowest bid from among at least three bids solicited and received by the applicant. The applicant shall include with the application evidence of at least three bids solicited and received by the applicant and an affidavit stating that the purchaser of the lot or parcel at the foreclosure, forfeiture, or nonproductive land sale was not the owner of record of the property immediately prior to the judgment of foreclosure or forfeiture or a member of the class of parties connected to that owner specified in this division.

Upon receipt of the application, the board of township trustees shall cause the lot or parcel to be examined. If the board determines the building nuisance is demolished or otherwise abated to its satisfaction, it shall issue a certificate of completion of abatement to the owner of the lot or parcel. The certificate shall identify the lot or parcel on which the building nuisance was abated, and shall state the date the lot or parcel was purchased at the foreclosure, forfeiture, or nonproductive land sale, the date of completion of the demolition or other abatement,

the cost of the demolition or other abatement, and the percentage of that cost for which a credit shall be granted. That percentage shall not exceed one hundred per cent of the cost of the demolition or abatement as verified and adjusted by the board of township trustees, except that the amount of the credit shall not exceed ten thousand dollars. Before issuing the certificate, the board shall verify, and may adjust, the cost of the demolition or other abatement as reported on the tax credit application. The cost for which a credit is granted shall not exceed the lowest of the bids submitted with the application. The board shall certify a copy of the certificate to the county auditor.

Before issuing a certificate of completion of abatement that will result in a tax credit in an amount that exceeds seventy-five per cent of the real property taxes due on the lot or parcel for the tax year for which the most recent tax duplicate certified to the county treasurer is compiled, not including any delinquent amounts carried forward from tax years preceding the tax year for which that duplicate is compiled, the board of township trustees shall send written notice to the board of education of the city, local, or exempted village school district in which the lot or parcel is located. The notice shall state that the board of township trustees intends to grant a tax credit against the lot or parcel, and shall include the verified and adjusted cost of the demolition or other abatement, the percentage of that cost for which the credit is proposed to be granted, and the amount of the proposed credit. Within thirty days after the notice is delivered to the board of education, the board of education shall adopt a resolution approving or disapproving the proposed credit and shall certify a copy of the resolution to the board of township trustees. The board of township trustees shall grant the credit as proposed if the board of education approves the proposal or if the board of education does not adopt a resolution approving or disapproving the proposal within the required thirty-day period. If the board of education adopts a resolution disapproving the proposed credit within the required thirty-day period, the board of township trustees shall not grant the credit.

(D) The owner of a lot or parcel for which a certificate of completion of abatement has been issued shall receive a tax credit equal to the percentage of the cost of the demolition or other abatement as stated on the certificate, except that the amount of the credit shall not exceed ten thousand dollars. The credit shall apply only to real property taxes charged against the lot or parcel, and not to special assessments, personal property taxes, or real property taxes charged against a different lot or parcel.

After receiving a copy of a certificate of completion of abatement from a board of township trustees, the county auditor shall reduce by the amount of the credit the taxes charged against the lot or parcel the next time the county auditor certifies such taxes to the tax list and duplicate of real and public utility property under section 319.30 of the Revised Code. If the amount of the credit exceeds the amount of taxes charged at that time, the excess amount shall be carried forward to future tax years until the entire amount of the credit is used. If the lot or parcel is sold, any carried-forward tax credit shall run with the land. The reduction in the taxes charged against the lot or parcel each year shall be apportioned ratably among the various taxing authorities otherwise entitled to receive those taxes.

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