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December 23, 2019

Dave Yost
Ohio Attorney General
c/o Opinions Section
30 East Broad Street, 15th Floor
Columbus, Ohio 43215

**RE: Opinion Request
Authority of Payment to County Land Reutilization Corporation Sum of
Delinquency Collections**

Dear Mr. Yost:

On July 17, 2014, the Ashtabula County Commissioners passed Resolution 2014-44FINA, a copy of which is enclosed. The Resolution designates an additional 3% of revenues from the collections of all delinquent real property, personal property, and manufactured home taxes and assessments to be deposited and used for the exclusive benefit of the Ashtabula County Land Reutilization Corporation.

Section 321.261 of the Ohio Revised Code authorizes that 2-½ % of all delinquent real property, personal property, and manufactured and mobile home taxes collected by the county treasurer shall be deposited in the Treasurer's Delinquent Tax and Assessment Collection (DTAC) account, and an additional 2-½ % shall be deposited in the Prosecutor's DTAC account.

Taken collectively, it is my interpretation that R.C. § 5721.14 (involves the foreclosure of vacant lands), R.C. § 5721.18 (involves parcels of land foreclosed upon in the name of the county treasurer), and R.C. § 5721.19(D)(2) authorize the payment of an amount of delinquency collections, in addition to the Treasurer and Prosecutor DTAC deposits, in a sum not to exceed 5% to the County Land Reutilization Corporation in vacant land sales and tax foreclosures.

However, as to the distribution of proceeds collected from the sale of forfeited lands under R.C. § 5723.18, no specific authorization seems to be provided with respect to the payment of any sum in addition to the Treasurer and Prosecutor DTAC deposits for the benefit of the County Land Reutilization Corporation.

Based on the foregoing, I am requesting the Attorney General to issue an opinion on the following two questions:

Dave Yost
Ohio Attorney General
December 23, 2019

1. Do R.C. § 5721.14, R.C. § 5721.18, and R.C. § 5721.19(D)(2) collectively authorize the Ashtabula County Commissioners to permit the payment of any amount of delinquency collections, in addition to the Treasurer and Prosecutor DTAC deposits, in a sum not to exceed 5% to the County Land Reutilization Corporation for vacant land sales and tax foreclosures?

2. Can the Ashtabula County Commissioners authorize the collection and distribution of any amount of delinquency collections, in addition to the Treasurer and Prosecutor DTAC deposits, to the County Land Reutilization Corporation pursuant to R.C. 5723.18, et seq. for forfeited land sales?

Thank you for your assistance with this matter. I look forward to hearing from you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'NICHOLAS A. IAROCCI', written over a horizontal line.

NICHOLAS A. IAROCCI
PROSECUTING ATTORNEY

NAI/dh

Enclosure

cc: David Thomas, Ashtabula County Auditor
Dawn Cragon, Ashtabula County Treasurer