



Cuyahoga County Fiscal Office

Statutory Duties of
the County Auditor

Conveyance in Lieu of Foreclosure

The process of an owner conveying a Tax Delinquent property to a Land Bank prior to a Tax Foreclosure being completed.

- Fiscal Office consent is required on all prospective Conveyance in Lieu of foreclosure parcels per Ohio Revised Code 5722.10.
 - Primarily relates to delinquent, unoccupied properties, which have no other liens. Please refer to ORC 5722.10 for more information.

- Requests must be made to the Fiscal Office, Real Property Department via a Conveyance in Lieu Affidavit.

- Conveyance in Lieu requirements:
 - Must have Original signature of Land Bank on Conveyance in Lieu form.
 - Must have evidence of fee simple title.
 - Please send via electronic file.
 - Any foreclosure costs incurred by the County must be paid.
 - Foreclosure Case must be prior to decree.

Forfeited Land Sale

Properties which are Tax Foreclosed and not sold or transferred to a Land Bank through the Foreclosure are Forfeited to the State of Ohio per ORC 5723.

- The Fiscal Officer acts as an agent for the State of Ohio and is required to offer forfeited lands at a public auction at least once a year.
 - Traditionally occurs twice a year in Cuyahoga County: Spring and Fall

- Forfeited Land Sale parcel information is maintained on the County's Fiscal Officer Website.

- Land banks are notified of upcoming sales via email and reminded of their opportunity to select parcels.

- Parcels not sold or chosen by a land bank will remain in forfeited status, and continue to be offered until they are sold or chosen.

Tax Abatement of Land Reutilization Programs' Parcels

The process of removing delinquent taxes and making parcels not taxable.

- Parcels mainly come into a land bank under ORC 5722 from three sources:
 - Sheriff's Tax Delinquent Sale
 - Forfeited Land Sale
 - Conveyance in Lieu of Foreclosure

- Delinquent and current taxes are removed from parcels placed in a land bank under ORC 5722 and the parcels are then held in a non-taxed status until it is sold.

- If a property is demolished please notify the Cuyahoga County Appraisal Department via a Raising Affidavit for an adjustment of the property value.

- For issues or questions with Land Bank parcel taxes please contact my office.