## NEW PROCEDURES FOR FORECLOSURE BY SHERIFF SALE

Due to H.B. 138, effective September 11, 2008, the following procedures now apply:

## First Lienholder is Purchaser:

When the first lienholder is the successful bidder and elects under Loc. R. 7.06(D)(3) to deposit \$1,000.00 plus the amount of real estate taxes due at the time of sale, the first lienholder shall request and complete the top portion, including parcel numbers, of the Certificate of Wood County Treasurer of Taxes Due form (attached). The Treasurer's office will complete the "Amount Due" area and sign the form.

This form can be faxed back and forth or completed in the Treasurer's office by request. We cannot insure same day response during tax times.

## Confirmations:

All confirmation of sales will now include a pro-ration of estimated taxes. The estimate of real estate taxes that are due shall be prorated to thirty (30) days after the sale. This 30-day period complies with the latest date of confirmation set forth in the Revised Code.

The attorney who prepares the Confirmation Order also shall calculate the pro-ration of taxes.

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