

**IN THE COURT OF APPEALS  
FIRST APPELLATE DISTRICT OF OHIO  
HAMILTON COUNTY, OHIO**

ROBERT A. GOERING, TREASURER, HAMILTON COUNTY, OHIO,	:	APPEAL NO. C-180528 TRIAL NO. A-1705452
Plaintiff-Appellee,	:	
vs.	:	<i>JUDGMENT ENTRY.</i>
JOSEPH GUINN,	:	
Defendant-Appellant.	:	

We consider this appeal on the accelerated calendar, and this judgment entry is not an opinion of the court. *See* Rep.Op.R. 3.1; App.R. 11.1(E); 1st Dist. Loc.R. 11.1.1.

Two years ago the Hamilton county prosecutor instituted a tax foreclosure action on defendant-appellant Joseph Guinn’s property pursuant to R.C. 5721.18. At that time Mr. Guinn owed several years’ worth of back taxes on the property and it was certified as delinquent. The county eventually moved for summary judgment on the foreclosure, which was ultimately granted in its favor. From this grant of summary judgment Mr. Guinn now appeals, raising four assignments of error challenging various aspects of the court’s grant of summary judgment and jurisdiction over the case.

Summary judgment is proper when no genuine issue of material fact exists, the moving party is entitled to judgment as a matter of law, and reasonable minds construing the evidence in the light most favorable to the nonmoving party could come to only one conclusion, which is adverse to the nonmoving party. *First Fin. Bank, N.A. v. Cooper*, 2016-Ohio-3523, 67 N.E.3d 140, ¶ 9 (1st Dist.). A grant of summary judgment is reviewed de novo. *Id.*

Here the county foreclosed on Mr. Guinn's property pursuant to R.C. 5721.18(B), which provides that "[f]oreclosure proceedings constituting an action in rem may be commenced by the filing of a complaint after the end of the second year from the date on which the delinquency was first certified by the auditor." In its motion for summary judgment, the county attached the affidavit of Regina Jackson, supervisor for delinquent real estate in the office of the Hamilton County auditor, in which she attests that the taxes on the property were delinquent in the amount of \$8,544.13. Mr. Guinn filed a motion in opposition, which was largely unresponsive to the matter at hand, focusing instead on allegations of hearsay and bribery against Ms. Jackson. Upon review, and construing the evidence in the light most favorable to Mr. Guinn, there is no issue of material fact present here upon which reasonable minds could differ. We find that summary judgment was properly granted.

Mr. Guinn also challenges the court's jurisdiction over the foreclosure action, which we review de novo. *Whitright v. Whitright*, 2019-Ohio-326, 129 N.E.3d 922, ¶ 13 (11th Dist.). As to the court's subject-matter jurisdiction, courts of common pleas in Ohio enjoy original jurisdiction over all justiciable matters provided by law. Ohio Constitution, Article IV, Section 4(B); *Bank of Am., N.A. v. Kuchta*, 141 Ohio St.3d 75, 2014-Ohio-4275, 21 N.E.3d 1040, ¶ 19. Moreover, "actions in foreclosure are within the subject-matter jurisdiction of a court of common pleas." *Kuchta* at ¶ 20, citing *Robinson v. Williams*, 62 Ohio St. 401, 408, 57 N.E. 55 (1900). Thus, the court properly exercised subject-matter jurisdiction over the action.

Additionally, Mr. Guinn protests the court's alleged exercise of personal jurisdiction over him based on his assertion of his status as a "sovereign citizen." The county, however, initiated the foreclosure action pursuant to R.C. 5721.18, which constitutes an in rem proceeding and thus, " 'operates on the land itself and not on the title of the one in whose name the property is listed for taxation.' " *Lorain Cty. Treasurer v. Schultz*, 9th Dist. Lorain No. 08CA009487, 2009-Ohio-1828, ¶ 10, quoting *In re Foreclosure of Lien for Delinquent Taxes by Action in Rem*, 7th Dist. Jefferson No.

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06-JE-40, 2008-Ohio-1173, ¶ 18. Therefore, Mr. Guinn's contention that the court lacked personal jurisdiction over him is misplaced, as the jurisdiction extends over the property itself.

Mr. Guinn's four assignments of error are accordingly overruled, and the judgment of the trial court is affirmed.

A certified copy of this judgment entry shall constitute the mandate, which shall be sent to the trial court under App.R. 27. Costs shall be taxed under App.R. 24.

**ZAYAS, P.J., BERGERON and WINKLER, JJ.**

To the clerk:

Enter upon the journal of the court on October 23, 2019  
per order of the court \_\_\_\_\_.

Presiding Judge