



Ohio Revised Code Section 5719.05 Collection of taxes.

Effective: March 31, 2003

Legislation: House Bill 198 - 124th General Assembly

The county treasurer shall forthwith collect the taxes and penalty on the duplicate delivered to the treasurer by the auditor pursuant to section 5719.04 of the Revised Code and any interest thereon by any of the means provided by law.

In addition to any other means provided by law, the treasurer may, after finding that the treasurer is unable to collect the full amount of delinquent taxes, interest, and penalties charged against an entry on the cumulative delinquent tax duplicate in a single payment, enter into a written delinquent tax contract, with the person so charged, for payment of the full amount in installments. The terms of the delinquent tax contract shall include the amount payable and the due date of each installment including the final payment date, which shall be not more than five years after the date of the first payment. The treasurer shall enter upon the margin of the duplicate a notation indicating that the agreement for installment payment has been undertaken. A receipt shall be issued for each payment, and the payment shall be credited on the duplicate on the date paid. Each payment shall be apportioned among the several taxing districts in the same proportion that the amount of taxes levied by each district against the entry in the preceding tax year bears to the taxes levied by all such districts against the entry in the preceding tax year. The payment shall be apportioned among the taxing district's various funds for which the taxes were levied. When a payment is not tendered as agreed upon, the delinquent tax contract may be declared void by the treasurer, and the treasurer may proceed to collect the unpaid balance by any means provided by law. The treasurer may permit a new agreement to be undertaken, under the same terms and conditions, but there shall be no requirement that the treasurer do so.
