



## Ohio Revised Code

### Section 323.31 Delinquent tax contract with treasurer.

Effective: September 13, 2018

Legislation: House Bill 292 - 132nd General Assembly

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(A)(1) A person who owns agricultural real property or owns and occupies residential real property or a manufactured or mobile home that does not have an outstanding tax lien certificate or judgment of foreclosure against it, and a person who is a vendee of such property under a purchase agreement or land contract and who occupies the property, shall have at least one opportunity to pay any delinquent or unpaid current taxes, or both, charged against the property by entering into a written delinquent tax contract with the county treasurer in a form prescribed or approved by the tax commissioner. Subsequent opportunities to enter into a delinquent tax contract shall be at the county treasurer's sole discretion.

(2) The treasurer may enter into a delinquent tax contract in accordance with division (A) of this section with an owner or vendee of real property, other than residential real property or a manufactured or mobile home that is occupied by the owner, and other than agricultural real property.

(3) The delinquent tax contract described in division (A) of this section may be entered into at any time prior to an adjudication of foreclosure pursuant to proceedings by the county treasurer and the county prosecuting attorney pursuant to section 323.25 or 323.65 to 323.79 of the Revised Code or by the county prosecuting attorney pursuant to section 5721.18 of the Revised Code, the adjudication of foreclosure pursuant to proceedings by a private attorney pursuant to section 5721.37 of the Revised Code, the commencement of foreclosure and forfeiture proceedings pursuant to section 5721.14 of the Revised Code, or the commencement of collection proceedings pursuant to division (H) of section 4503.06 of the Revised Code by the filing of a civil action as provided in that division. A duplicate copy of each delinquent tax contract shall be filed with the county auditor, who shall attach the copy to the delinquent land tax certificate, delinquent vacant land tax certificate, or the delinquent manufactured home tax list, or who shall enter an asterisk in the margin next to the entry for the tract or lot on the master list of delinquent tracts, master list of delinquent vacant tracts, or next to the entry for the home on the delinquent manufactured home tax list, prior to filing it with the prosecuting attorney under section 5721.13 of the Revised Code, or, in the case of the delinquent



manufactured home tax list, prior to delivering it to the county treasurer under division (H)(2) of section 4503.06 of the Revised Code. If the delinquent tax contract is entered into after the certificate or the master list has been filed with the prosecuting attorney, the treasurer shall file the duplicate copy with the prosecuting attorney.

(4) A delinquent tax contract entered into under division (A) of this section shall provide for the payment of any delinquent or unpaid current taxes, or both, in installments over a period, beginning on the date of the first payment made under the contract, not to exceed one of the following:

(a) Five years for a person entering into a contract on the basis of residential real property the person owns and occupies, except the period shall be not less than two years if the person so requests;

(b) Ten years for a person entering into a contract on the basis of a qualifying athletic complex, as defined in section 5709.57 of the Revised Code;

(c) Five years for a person entering into a contract on the basis of property other than that described in division (A) (4)(a) or (b) of this section.

(5) For each delinquent tax contract entered into under division (A) of this section, the county treasurer shall determine and shall specify in the delinquent tax contract the number of installments, the amount of each installment, and the schedule for payment of the installments. Except as otherwise provided for taxes, penalties, and interest under division (B) of section 319.43 of the Revised Code, the part of each installment payment representing taxes and penalties and interest thereon 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 part of each payment representing assessments and other charges shall be credited to those items in the order in which they became due. Each payment made to a taxing district shall be apportioned among the taxing district's several funds for which taxes or assessments have been levied.

(6) When an installment payment is not received by the treasurer when due under a delinquent tax contract entered into under division (A) of this section or any current taxes or special assessments charged against the property become unpaid, the delinquent tax contract becomes void unless the



treasurer permits a new delinquent tax contract to be entered into; if the treasurer does not permit a new delinquent tax contract to be entered into, the treasurer shall certify to the auditor that the delinquent tax contract has become void.

(7) Upon receipt of certification described in division (A)(6) of this section, the auditor shall destroy the duplicate copy of the voided delinquent tax contract. If such copy has been filed with the prosecuting attorney, the auditor immediately shall deliver the certification to the prosecuting attorney, who shall attach it to the appropriate certificate and the duplicate copy of the voided delinquent tax contract or strike through the asterisk entered in the margin of the master list next to the entry for the tract or lot that is the subject of the voided delinquent tax contract. The prosecuting attorney then shall institute a proceeding to foreclose the lien of the state in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code or, in the case of delinquent vacant land, a foreclosure proceeding in accordance with section 323.25, sections 323.65 to 323.79, or section 5721.18 of the Revised Code, or a foreclosure and forfeiture proceeding in accordance with section 5721.14 of the Revised Code. In the case of a manufactured or mobile home, the county treasurer shall cause a civil action to be brought as provided under division (H) of section 4503.06 of the Revised Code.

(B) If there is an outstanding tax certificate respecting a delinquent parcel under section 5721.32 or 5721.33 of the Revised Code, a written delinquent tax contract may not be entered into under this section. To redeem a tax certificate in installments, the owner or other person seeking to redeem the tax certificate shall enter into a redemption payment plan under division (C) of section 5721.38 of the Revised Code.

(C) As used in this section, "unpaid current taxes" means any current taxes charged on the general tax list and duplicate of real and public utility property or the manufactured home tax list and duplicate that remain unpaid after the last day prescribed for payment of the first installment of such taxes without penalty, and any penalties associated with such taxes.