

1 ORDINANCE NO. 2009-508

First Reading Passage Requested
(S. Davis)

2
3 SPONSOR Mr. Pry

4
5 DATE December 14, 2009

COMMITTEE Rules

6
7 **An Ordinance amending Chapter 174 of the Codified Ordinances of the County of Summit,**
8 **entitled “Current Real Estate Tax Installment Payment Plan,” to provide flexibility in the**
9 **monthly installment payment of current real estate taxes and assessments for residential**
10 **owner-occupied real property, for the Fiscal Officer, and declaring an emergency.**

11
12 WHEREAS, pursuant to Resolution No. 2009-050, this Council enacted Chapter 174 of
13 the Codified Ordinances of the County of Summit, which provides for a current real estate tax
14 installment payment plan; and

15
16 WHEREAS, said current real estate tax installment payment plan was adopted to provide
17 taxpayers who have been negatively impacted by the financial crisis the ability to make a series
18 of smaller monthly payments rather than two large, semi-annual, payments; and

19
20 WHEREAS, in the operation of said current real estate tax installment payment plan, the
21 need for flexibility as to payment dates, as well as the need to modify the month that payments
22 first become due has arisen; and

23
24 WHEREAS, this Council finds and determines that it is necessary and in the best interest
25 of this Council to amend Chapter 174 to provide flexibility in the monthly installment payments
26 under said plan;

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28 NOW THEREFORE, BE IT ORDAINED, by the Council of the County of Summit, State
29 of Ohio, that:

30
31 SECTION 1

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33 Chapter 174 of the Codified Ordinances of Summit County, entitled “Current Real Estate
34 Tax Installment Payment Plan,” is hereby amended as follows:

35
36 **“Chapter 174 Current Real Estate Tax Installment Payment Plan**

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38 174.01 Purpose

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40 The purpose of this Chapter is to provide for the payment of current real estate
41 taxes and assessments for residential, owner-occupied real property through a monthly
42 installment payment plan for individuals who are financially unable to pay said taxes and
43 assessments in the manner and timeframe set forth in Chapter 323 of the Ohio Revised
44 Code, through a Current Real Estate Tax Installment Payment Plan (the “Plan”).

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46 174.02 Eligibility

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48 Only residential, owner-occupied property, defined as a homestead in Section
49 323.151 of the Ohio Revised Code, is eligible for the Plan. To be eligible, all taxes and
50 assessments must be current, and parcels with delinquent taxes, on a delinquent contract
51 or with outstanding tax liens are not eligible. Furthermore, the County Fiscal Officer
52 shall have the discretion to deny or cancel an agreement for just cause.

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4 174.03 Installment Payment Agreement

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6 Any owner of residential, owner-occupied real property may enter into an
7 agreement with the County Fiscal Officer for the monthly installment payment of current
8 real property taxes and assessments over a period of months, as set forth herein, provided
9 said agreement is entered into on or before the last day that said taxes and assessments
10 must be paid without penalty, and ~~no sooner than thirty (30) days prior to that date.~~ If the
11 agreement is entered into prior to the last day that taxes and assessments must be paid
12 without penalty for the first-half of any tax year, said agreement shall provide for the
13 payment of both first-half and second-half taxes and assessments in equal consecutive
14 monthly installments commencing the 15th day of the month following the execution of
15 the agreement, and continuing until the 15th day of ~~November~~ December of that calendar
16 year. If the agreement is entered into prior to the last day that taxes and assessments must
17 be paid without penalty for the second-half of any tax year, said agreement shall provide
18 for the payment of second-half taxes and assessments in equal consecutive monthly
19 installments commencing the 15th day of the month following the execution of the
20 agreement, and continuing until the 15th day of ~~November~~ December of that calendar
21 year. All monthly installment payments due under said agreement, after the initial
22 payment, shall be paid no later than the 15th day of each month. ~~Any monthly installment~~
23 ~~payment is considered timely made and received provided that it is actually received by~~
24 ~~the County Fiscal Officer by the 15th day of that month or receives a United States~~
25 ~~postmark of no later than the 15th day of that month.~~ Said agreement shall apply only to
26 one tax year, and a new agreement must be entered into for subsequent tax years.
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28 174.04 Administrative Enrollment Fee

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30 The agreement set forth in Section 174.03 shall require the payment of an
31 administrative enrollment fee, equal to 5% of the total taxes and assessments to be paid
32 under said agreement, which shall be paid upon the execution of the agreement to the
33 Fiscal Officer. The proceeds of said fee shall be allocated to the Fiscal Officer for the
34 operation of the Plan and processing of agreements and payments, thereunder.
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36 174.05 Waiver of Statutory Penalty and Interest

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38 The County Fiscal Officer is hereby authorized to waive any penalties and interest
39 set forth in Section 323.121 of the Ohio Revised Code and may deem said taxes and
40 assessments to be not delinquent, in consideration of the agreement set forth in Section
41 174.03 and subject to default as set forth in Section 174.06, provided that all payments
42 are timely made pursuant to the agreement. All payments must be timely made and final
43 ~~payment must be~~ received by the County Fiscal officer no later than November
44 ~~December~~ 15th of that year for the waiver or penalties and interest to be final.

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4 174.06 Default

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6 In the event that a monthly installment payment due under the agreement set forth
7 in Section 174.03, other than the installment payment due the 15th day of ~~November~~
8 ~~December~~, is not paid within thirty days of the due date that said payment becomes due,
9 said agreement ~~may~~ shall be determined to be in default by the County Fiscal Officer. If
10 the installment payment due the 15th day of ~~November~~ ~~December~~ is not paid on or

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12 before that date, said agreement shall be determined to be in default by the County Fiscal
13 Officer. In the event of any default, any balance under the agreement that would
14 otherwise be due under Chapter 323 of the Ohio Revised Code shall become immediately
15 due and payable, shall be determined delinquent by the County Fiscal Officer, and the
16 County Fiscal Officer shall assess the penalty and interest set forth in Section 323.121 of
17 the Ohio Revised Code against that amount. Any amount that would not yet otherwise be
18 due under Chapter 323 of the Ohio Revised Code shall no longer be subject to the
19 agreement and shall thereafter be due at and upon the time prescribed by Chapter 323 of
20 the Ohio Revised Code, and all applicable penalties and interest set forth in said Chapter
21 shall apply to that amount at the appropriate time. Nothing in this Chapter shall limit the
22 County Fiscal Officer's right or ability to certify taxes and assessments delinquent at the
23 appropriate statutory time provided that the agreement is in default.

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25 174.07 Form of Agreement

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27 The County Fiscal Officer shall develop the form of the agreement set forth in
28 Section 174.03, which shall incorporate any terms and conditions that are set forth in this
29 Chapter, in addition to any terms and conditions that are necessary to effectively
30 administer the Plan and that are not in conflict with this Chapter.”

31
32 SECTION 2

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34 This Ordinance is hereby declared an emergency in the interest of the health, safety and
35 welfare of the citizens of the County of Summit and for the further reason to immediately enact
36 the aforementioned Chapter so that residents of Summit County may enroll in the monthly
37 installment payment plan prior to the due date for the first-half tax payment of the upcoming tax
38 year.

39
40 SECTION 3

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42 Provided this Ordinance receives the affirmative vote of eight members, it shall take
43 effect immediately upon its adoption and approval by the Executive; otherwise it shall take effect
44 and be in force at the earliest time provided by law.

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ORDINANCE NO. 2009-508

PAGE FOUR


SECTION 4

It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

INTRODUCED December 14, 2009

ADOPTED December 14, 2009


CLERK OF COUNCIL


PRESIDENT OF COUNCIL

APPROVED December 15, 2009


EXECUTIVE

ENACTED EFFECTIVE December 15, 2009

Voice Vote: 11-0 YES: Comunale, Crawford, Crossland, Feeman, Kostandaras Poda, Prentice, Rodgers, Schmidt, Shapiro, Smith