

ORDINANCE NO. 2009-050

LATE FILING
First Reading Passage Requested

SPONSOR Mr. Pry, Mr. Kostandaras, Mr. Crawford,
Mr. Feeman, Mr. Poda, Mr. Schmidt, Mr. Smith & Mrs. Rodgers

S. Davis

DATE February 9, 2009

COMMITTEE Finance

An Ordinance enacting Chapter 174 of the Codified Ordinances of the County of Summit, entitled "Current Real Estate Tax Installment Payment Plan," to provide for the monthly installment payment of current real estate taxes and assessments for residential owner-occupied real property, for the Fiscal Officer, and declaring an emergency.

WHEREAS, the residents of Summit County, like most of the nation, are being negatively impacted by the current economic conditions; and

WHEREAS, for some residents of Summit County, their real estate tax and assessment liability has become a financial burden, thereby jeopardizing their ability to retain ownership of their home; and

WHEREAS, as a result of current economic conditions, the number of properties in Summit County that are currently delinquent in taxes and assessments has increased in recent years; and

WHEREAS, to date, the amount of taxes recently collected for tax year 2008 is significantly less than the amount collected through this date last year; and

WHEREAS, this Council desires to alleviate and reduce the number of properties that are or may become delinquent by affording residents the opportunity to enroll in a monthly installment payment plan; and

WHEREAS, under the County's home rule authority, pursuant to Section 3, Article X of the Ohio Constitution, the County has the authority to modify the statutory scheme established in Chapter 323 of the Ohio Revised Code that sets forth the internal administrative process for the collection of real estate taxes; and

WHEREAS, this Council, after reviewing all pertinent information, finds and determines that it is necessary and in the best interest of the residents of the County of Summit to enact Chapter 174 of the Codified Ordinances of the County of Summit, entitled "Current Real Estate Tax Installment Payment Plan" to provide for the monthly installment payment of current real estate taxes and assessments for residential owner-occupied real property.

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

SECTION 1

Chapter 174 of the Codified Ordinances of Summit County, entitled "Current Real Estate Tax Installment Payment Plan," is hereby enacted, and shall read as follows:

SECTION 1 (Cont.)

“Chapter 174 Current Real Estate Tax Installment Payment Plan

174.01 Purpose

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

174.02 Eligibility

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

174.03 Installment Payment Agreement

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

SECTION 1 (Cont.)

174.04 Administrative Enrollment Fee

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

174.05 Waiver of Statutory Penalty and Interest

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

174.06 Default

In the event that a monthly installment payment due under the agreement set forth in Section 174.03, other than the installment payment due the 15th day of December, is not paid within thirty days of the due date that said payment becomes due, said agreement shall be determined to be in default by the County Fiscal Officer. If the installment payment due the 15th day of December is not paid on or before that date, said agreement shall be determined to be in default by the County Fiscal Officer. In the event of any default, any balance under the agreement that would otherwise be due under Chapter 323 of the Ohio Revised Code shall become immediately due and payable, shall be determined delinquent by the County Fiscal Officer, and the County Fiscal Officer shall assess the penalty and interest set forth in Section 323.121 of the Ohio Revised Code against that amount. Any amount that would not yet otherwise be due under Chapter 323 of the Ohio Revised Code shall no longer be subject to the agreement and shall thereafter be due at and upon the time prescribed by Chapter 323 of the Ohio Revised Code, and all applicable penalties and interest set forth in said Chapter shall apply to that amount at the appropriate time. Nothing in this Chapter shall limit the County Fiscal Officer's right or ability to certify taxes and assessments delinquent at the appropriate statutory time provided that the agreement is in default.

174.07 Form of Agreement

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

SECTION 2

This Ordinance is hereby declared an emergency in the interest of the health, safety and welfare of the citizens of the County of Summit and for the further reason to immediately enact the aforementioned Chapter so that residents of Summit County may enroll in the monthly installment payment plan prior to the due date for the first-half tax payment (February 20, 2009.)

SECTION 3

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

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.

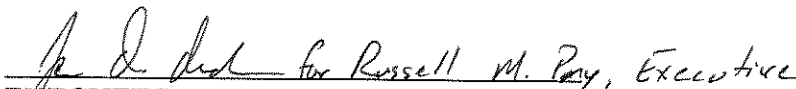
INTRODUCED February 9, 2009

ADOPTED February 9, 2009


CLERK OF COUNCIL


PRESIDENT OF COUNCIL

APPROVED February 9, 2009


EXECUTIVE

ENACTED EFFECTIVE February 9, 2009

Voice Vote: 9-0 YES: Crossland, Schmidt, Comunale, Poda, Smith, Crawford Feeman, Rodgers, Kostandaras, ABSENT: Prentice & Shapiro