

ATHENS COUNTY, OHIO

Treasurer's Office

Delinquent Real Property Tax Payment Plan Policy

Effective Date: December 1, 2025

Approved by: Taylor Sappington, Athens County Treasurer

I. Purpose

This policy establishes uniform procedures governing delinquent real property tax payment plans pursuant to Ohio Revised Code §323.31.

These contracts provide taxpayers a structured opportunity to resolve delinquent tax obligations while protecting the fiscal integrity of Athens County and its taxing authorities.

Nothing in this policy creates a legal right to a payment plan.

II. Legal Authority

Adopted pursuant to Ohio Revised Code §323.31 and related statutes authorizing county treasurers to enter into written delinquent tax payment contracts within statutory limits.

III. Eligibility

- Property owners with delinquent real property taxes may apply.
- Parcels in foreclosure must comply with Section XIII.
- Approval is at the Treasurer's sole discretion.

IV. Fees and Downpayment Requirements

- Administrative Fee: \$50 (non-refundable).
- Standard Downpayment: 10% of delinquent balance.
- Previously Unsuccessful Plans: 25% downpayment + \$50 fee required.
- All unpaid current year taxes must be paid prior to activation.

V. Term Limits

- Maximum term: 60 months (statutory limit).
- Recommended standard term: 10 months (longer terms discretionary).

VI. Payment Plan Structure

- Monthly payments amortized after required downpayment.
- Penalties and interest are suspended during the contract period so long as payments and current taxes remain current.
- ACH/electronic withdrawal is required for all monthly payments.
- All delinquent parcels under the same owner must be included.

VII. Default and Termination

- Default occurs after 3 consecutive missed payments or 4 total missed payments.
- Failure to remain current on newly assessed taxes constitutes default.
- Upon default, suspended penalties and interest are reinstated.
- All lawful collection actions may resume.

VIII. Protections While in Good Standing

- Accrued penalties and interest remain suspended during compliance.
- Parcel will not be newly scheduled for foreclosure or tax lien sale for covered delinquency.

IX. Foreclosure Payment Plan Requirements

- Applies to parcels already in active foreclosure proceedings.
- Written request and executed contract required.
- Administrative Fee: \$50.
- Payment of all unpaid current taxes.
- 30% downpayment of delinquent balance.

- Payment of all court costs, foreclosure costs, title work, publication costs, attorney fees (where applicable), and related expenses.
- Monthly payments must be made via ACH.
- Default occurs after 2 consecutive missed payments or 3 total missed payments.

X. Administrative Procedures

- Written notices issued for acceptance, default, and termination.
- Records maintained by Treasurer's Office.
- 30-day administrative review available.
- Policy may be amended consistent with Ohio law.