

**DELINQUENT TAX CONTRACT**

Contract to Pay Delinquent and unpaid current taxes in installments

The Taxpayer hereby agrees to pay the full amount of delinquent and unpaid current taxes, which now total the sum of \$\_\_\_\_\_ on certain real property or on a manufactured or mobile home located in \_\_\_\_\_ County, Ohio described as parcel, account, or registration number \_\_\_\_\_ in \_\_\_\_\_ installments in the amounts and at the times specified below in the Payment Schedule.

An owner of agricultural real property, or an owner-occupier of residential real property or manufactured or mobile home, must be given an initial, installment contract, upon request. Other owners may enter into an installment contract only at the discretion of the county treasurer. No contract shall provide for the payment of delinquent and unpaid current taxes in installments over a period of time exceeding five years. However, an owner-occupied of residential real property must be given an initial contract with installment payments over a period of time of at least two years, upon request.

If an installment under this contract is not made when due, as provided herein, or if any payment of current taxes charged against the property is not made when due, the contract becomes void with all previously accrued interest being immediately charged while subjecting the property to foreclosure, unless the county treasurer permits, at the treasurer's sole discretion, a new contract pursuant to Revised Code section 323.31.

Payment Schedule\_\_\_\_\_

Date\_\_\_\_\_ Signature Taxpayer\_\_\_\_\_

Date\_\_\_\_\_ Signature County Treasurer\_\_\_\_\_

The original of this contract is kept by the county treasurer and copies will be given to the taxpayer and to the county auditor.