Spring Conference May 2025



Delinquent Tax Collection

For County Treasurers

Protecting Revenue, Property, and Community Services

Why Delinquent Tax Collection Matters

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- Property taxes fund essential services: schools, libraries, roads, parks, police & fire



- Property taxes are a lien until paid



- The County Treasurer has a statutory duty to collect (ORC §321)



- Unpaid taxes impact the entire community



Funds our DTAC!!

Consequences of Delinquency

- Loss of revenue for critical services
- Risk of foreclosure and legal action
- Increased property abandonment
- Neighborhood blight
- Greater burden on compliant taxpayers

The Role of the Treasurer

Track	- Track delinquency proactively
Offer	- Offer early intervention
Provide	- Provide delinquent contracts and escrow plans
Escalate	- Escalate to lien sale or prosecutor referral if needed

The Role of the Prosecutor

Coordinate – Interoffice collaboration "Tax Force"

Outreach – Title work research, taxpayer outreach

Selection – Tax suspension, tax lien, tax assistance

Enforcement – Prosecutor letters and foreclosure

The Importance of Early Intervention



 Prevents escalation of debt



 Offers taxpayers a path to recovery



- Reduces administrative burden



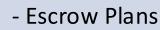
 Saves homes and preserves
communities

Tools for Intervention



- Delinquent Tax Contracts







- In-person consultations



- Clear communication and follow-up



- Evaluate for credits/deductions

The Collection Process (Overview)



- Start after second-half payments close



- Identify unpaid parcels



- Segment by jurisdiction



- Prioritize by amount owed



- Engage property owners

Step 1 – Identify Delinquent Parcels

- Run query to generate delinquent list - Shows all unpaid taxes by parcel

- Foundation for follow-up

Step 2 – Prioritize by Amount Owed

- Sort parcels from highest to lowest Focus on highdollar
delinquency first

Step 3 – Begin Contacting Owners

 Start calls from top of each list Document
outcomes and
flag for follow-up

Step 4 – Flag Parcels Without Contact Info

- No phone number = flag for letter Letter includes
balance, urgency,
contact info

Step 5 – Engage and Assess





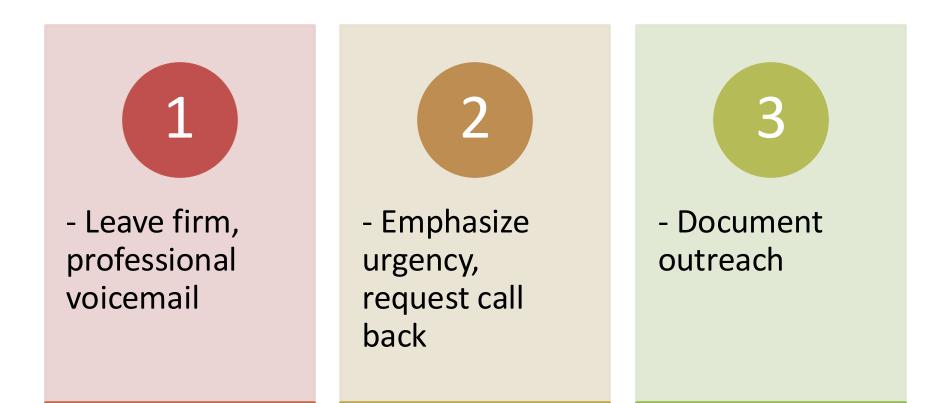
- Seek understanding, not judgment

- Offer solutions

Step 6 – Offer Payment Plan Options

 Work toward a delinquent contract or escrow plan - Set in-office appointment with specialist

Step 7 – For Non-Responsive Owners



Step 8 – Lien Sale Priority Prosecutor Referral

 Broken plans or no response = high priority - Prepare for lien sale process or prosecutor referral

Summary – Best Practices

01

- Be firm, but fair 02

- Offer early help 03

- Use structured follow-up 04

Prioritize
efficiency and
compassion



Questions & Discussion

- How does your process differ?
- What challenges do you face?
- Any success stories to share?