

**Spring Conference May
2025**



Delinquent Tax Collection

For County
Treasurers

Protecting
Revenue, Property,
and Community
Services

Why Delinquent Tax Collection Matters



- 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



- Escrow Plans



- 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 high-
dollar
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

1

- Leave firm,
professional
voicemail

2

- Emphasize
urgency,
request call
back

3

- Document
outreach

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?