

## KRISTEN M. SCALISE CPA, CFE

## **Fiscal Officer**

## County of Summit

TO: Military Reserve Centers, Military Reserve Units,

Military Reservists/Residents of Summit County, Ohio

FROM: Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

DATE: January 13, 2003

RE: Deferment of property tax payments

Legislation to defer property tax payments for military reservists called to active duty was introduced on behalf of former county treasurer John Donofrio at the Summit County Council meeting on October 15, 2001. The full Council passed the Resolution on October 29, 2001.

Military reservists called to active duty or currently on active duty will not have to pay real estate taxes on owner-occupied property until they return home from duty. The program began with the first half 2001 real estate tax collection, which was billed in January 2002. The program will continue for the first half 2002 real estate tax collection, which will be billed in late January 2003 or as long as necessary.

Any reservist, spouse or authorized agent interested in the program should call our office at 330-643-2641 or fax us at 330-643-2864 and ask about the Military Reserves Plan. You can also e-mail us at: <a href="mailto:summitteas@summitoh.net">summittreas@summitoh.net</a> or go to our Web site: <a href="mailto:fiscaloffice.summitoh.net">fiscaloffice.summitoh.net</a> for further information. We have attached an application form for your convenience.

Fiscal Officer Kristen M. Scalise CPA, CFE would be pleased to meet with Summit County, Ohio Reserve Centers to further explain details of the program.

Akron, OH 44308 Phone: 330.643.2625 Fax: 330.643.2622 Akron, OH 44308 Phone: 330.643.2719 1030 E. Tallmadge Ave Akron, OH 44310 Phone: 330.630.7226 Fax: 330.630.7240 TREASURER DIVISION

175 S. Main Street Akron, OH 44308 Phone: 330.643.2606 Fax: 330.643.7760

## M.A.P. MILITARY ASSISTANCE PROGRAM

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ACTIVATION DATE: ATTACH COPY OF ORDERS (REQUIRED)

**UNIT NAME & ADDRESS:** 

SUPERVISOR'S NAME: PHONE NO.

LEGAL NAME: PARCEL #

**PROPERTY ADDRESS:** 

MORTGAGE COMPANY NAME/ADDRESS:

(IF REAL ESTATE TAXES ARE PAID BY MORTGAGE COMPANY)

"THE RESERVIST TAXPAYER HEREBY AGREES TO ENTER INTO A PAYMENT PLAN TO PAY ALL UNPAID REAL ESTATE TAXES AND SPECIAL ASSESSMENTS ON THE ABOVE OWNER-OCCUPIED PROPERTY. PENALTY AND INTEREST WILL BE WAIVED ON ALL REAL ESTATE TAXES AND SPECIAL ASSESSMENTS WHILE THE RESERVIST IS ON ACTIVE DUTY. HOWEVER, LAW REQUIRES THAT IF A RESERVIST, UPON RETURN FROM ACTIVE DUTY, FAILS TO NOTIFY THE FISCAL OFFICE FOR A PAYMENT SCHEDULE, WHICH INCLUDES PAYING CURRENT TAXES WHEN THEY BECOME DUE, ALL PRIOR STATUTORY PENALTY AND INTEREST WILL BE ADDED TO THE ABOVE PARCEL. THE PARCEL THEN IS CERTIFIED DELINQUENT AND THE FISCAL OFFICER WILL USE COLLECTION METHODS ENFORCED BY THE OHIO REVISED CODE."

I, AGREE TO THE ABOVE TERMS AND CONDITIONS.

(SIGNATURE, TAXPAYER OR AUTHORIZED AGENT) ON THIS DAY,

TREASURER'S DIVISION PHONE: 330.643.2641 Fax: 330.643.2864

**INTEROFFICE USE ONLY:** 

DATE DISCHARGED: ATTACH COPY OF DISCHARGE PAPERS (REQUIRED)

TERMINAL DATE: TOTAL DELINQUENT TAXES

STARTING MONTH TERM OF AGREEMENT MONTHS

**MONTHLY PAYMENT AMT.** 

COUPONS WILL BE FORWARDED TO YOU FOR YOUR CONVENIENCE IN MAKING MONTHLY PAYMENTS. FAILURE TO RECEIVE THE COUPONS DOES NOT EXCUSE THE TAXPAYER FROM MAKING THEIR MONTHLY PAYMENTS.