



# Kristen M. Scalise CPA, CFE

Fiscal Officer, County of Summit

## CURRENT "TAX INSTALLMENT PLAN" (T.I.P.)

### ENROLLMENT REQUIREMENTS

- \* Taxpayer must sign an Agreement for TIP and enclose a 5% enrollment fee at time of submitting application *\*Fee is calculated on current taxes enrolled*
- \* Only owner-occupied properties qualify for the TIP
- \* Only **current** tax year real estate taxes and Special Assessments are eligible for TIP
- \* Taxpayer agrees to make monthly payments. Taxpayer agrees final payment due and owing shall be paid by November 15, in the year in which the Tax Installment Plan was implemented (U.S. Postmark acceptable)
- \* Taxpayers must enroll each year for TIP as authorized by Summit County Ordinance\*
- Taxpayers enrolling for the full tax year will not receive 2nd half tax bill.
- \* Parcels with outstanding delinquencies, tax liens or a current delinquent contract not eligible

### ENROLLMENT CYCLES

- A. To enroll for the entire tax year, taxpayers must apply by the deadline date for 1st half collection cycle (U.S. Postmark acceptable). Please note there is not a six month option available for this cycle. Taxpayer must apply for entire tax year during this cycle.
- B. To enroll for the 2nd half tax cycle, taxpayers must apply by the deadline date for the 2nd half collection. \* 1st half taxes must be paid in full prior to enrollment (U.S. Postmark acceptable)

By enrolling in the TIP, the taxpayer's current real estate taxes, including special assessments will not be deemed delinquent nor subject to the statutory 10% penalty charged against the unpaid balance

Fiscal Officer reserves the right to review, approve or deny Tax Installment Plan applications

### DEFAULT

Agreements will default if not paid in full by November 15; penalty and interest will be applied. The parcel will be certified delinquent, published in the newspaper as required by Ohio law and subject to a Tax Lien sale.

Questions? Call 330-643-2869 or call toll free at 1-888-388-5613 or email [summittreas@summitoh.net](mailto:summittreas@summitoh.net)

