

**RESOLUTION ARB2024-0004**

***Approval of Partial Payment Policy***

Whereas, County entities may adopt, amend, rescind, and administer rules on matters within their respective jurisdictions, as established by the County Charter, the County Code, or general law; and

Whereas, Section 205.09(A) of the Cuyahoga County Code establishes the Cuyahoga County Administrative Rules Board; and

Whereas, per Section 113.02(G) of the Cuyahoga County Code, the Administrative Rules Board is given approval authority over rules promulgated by County entities based on a determination of: (1) whether the requesting entity has the authority to adopt, amend, or rescind the rule and (2) whether the proposed rule conflicts with the County Code; and

Whereas, the Cuyahoga County Treasurer's Office administers a Partial Payment Policy;

**NOW, THEREFORE, BE IT RESOLVED BY THE ADMINISTRATIVE RULES BOARD OF CUYAHOGA COUNTY, OHIO:**

**Section 1.** The Partial Payment Policy, as attached, is hereby enacted as part of the Cuyahoga County Administrative Code.

**Section 2.** The Resolution shall go into immediate effect and remain in full force and effect until rescinded by the Administrative Rules Board.

**Section 3.** It is found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were passed in an open meeting of this Board and that all deliberations of this Board that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

*The foregoing resolution was duly adopted on July 25, 2024.*



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*Audrey Bucholtz*  
*Clerk of the Board*



## **Cuyahoga County Treasurer's Office**

### *Policy Concerning the Acceptance of Partial Payments for Delinquent Taxes*

#### **Legal Authority.**

Under Sections 5719.03(E) (current taxes) and 323.132 (delinquent taxes) of the Ohio Revised Code ("Code"), the County Treasurer may accept partial payment of taxes. The Code gives the Treasurer discretion to accept or reject partial payments as the Treasurer sees fit. This discretion is limited by Constitutional constraints at the level of both the U.S. Constitution and the Ohio Constitution.

The Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution requires that the government treat similarly situated individuals consistently. The Equal Protection Clause of the Ohio Constitution affords identical protections. Although the Treasurer's Office can elect to accept or reject partial payments, it must do so according to a policy rationally related to a legitimate governmental purpose. It cannot vary its treatment of such payments in a discriminatory or arbitrary manner.

#### **Partial Payments Policy.**

Therefore, with the aim of maximizing the collection of tax revenue within the applicable constitutional constraints, the Treasurer adopts the following policy concerning the acceptance of partial payments for delinquent taxes.

If a taxpayer tenders less than the full amount due and payable towards delinquent taxes, the Treasurer shall accept that partial payment. Payments shall be applied to the oldest delinquency first, unless the application of the amount tendered to current taxes would result in the taxpayer avoiding additional interest and/or penalties.

Partial payments under the terms of a performing delinquent tax contract are governed under the terms of the Ohio Revised Code pertaining to delinquent tax contracts and a separate Treasurer policy.

For all other partial payments, when the Treasurer accepts a partial payment, the Treasurer shall provide notice to the taxpayer advising the taxpayer that:

- Payment of less than the full amount of delinquent taxes will not prevent the filing or prosecution of a foreclosure action;
- In the event of a foreclosure sale, if there are no excess proceeds, the value of any partial payment made will be lost to the taxpayer and unrecoverable; and
- The taxpayer is advised to consult with legal counsel prior to tendering partial payment of delinquent taxes.

*Adopted July 25, 2024*

*Last Revised July 8, 2024*