

**OPINION NO. 70-034**

**Syllabus:**

There is no statutory authority for the installment payment of personal property taxes.

To: J. Warren Bettis, Columbiana County Pros. Atty., Lisbon, Ohio  
By: Paul W. Brown, Attorney General, March 24, 1970

Your request for my opinion reads as follows:

"Please inform me if Section 323.30 Ohio Revised Code, may be applied to Delinquent General and Classified Personal Property Tax, as well as to Real Estate Tax and permit the payment of the Delinquent Personal Property Tax under the five payment plan. Will such a payment plan protect against tax foreclosure proceedings?

"Also will the application of this section (323.30) prevent the use of any other Section for the purpose of collecting Delinquent Personal Property Tax, such as Section 323.18?"

Section 323.30, Revised Code, states in pertinent part:

"When any part of the delinquent taxes, assessments, and penalties charged on the tax duplicate against any entry of real estate is paid as an installment \* \* \*" (Emphasis added)

Section 323.31, Revised Code, sets forth a method for paying delinquent real estate taxes in five equal installments.

For personal property taxes, Section 5719.02, Revised Code, states in pertinent part:

"Each person presenting a return for filing for taxation with a county auditor pursuant to sections 5711.01 to 5711.36, inclusive, of the Revised Code, shall at the time of presenting the same for filing or within ten days of the last date for presentment for filing as required by law or as extended under authority of law, pay to the county treasurer of the county in which the same is presented for filing, on account of taxes on such return \* \* \*" (Emphasis added)

Section 5719.04, Revised Code, states in part:

"If the authority making any assessment believes that the collection of such taxes will be jeopardized by delay, such assessing authority shall so certify on the assessment certificate thereof, and the auditor shall include a certificate of jeopardy in the certificate given to him to the treasurer. In such event the treasurer shall

proceed immediately to collect such taxes, and to enforce the collection thereof by any means provided by law, and he may not accept a tender of any part of such taxes \* \* \*."

(Emphasis added)

At the present time I find no statutory authority for the installment payment of personal property taxes as there is in Section 323.31, Revised Code, for real estate taxes. Section 5719.08, Revised Code, states in part as to collection of taxes:

"When taxes, except those on real estate, stand charged against a person and are not paid within the time prescribed by law for the payment of such taxes, the county treasurer, in addition to any other remedy provided by law for the collection of taxes, shall enforce the collection thereof by a civil action in the name of the treasurer \* \* \*."

Section 323.30, Revised Code, which you mention in your letter applies only to real estate taxes, and has no application to personal property taxes. Therefore it is my opinion and you are advised that there is no statutory authority for the installment payment of personal property taxes.