



**Brad Cromes  
Portage County Treasurer**

## **REQUEST FOR PROPOSALS ("RFP")**

### **Purchase of County Tax Liens**

Issue Date: August 30, 2021

Response Deadline: October 1, 2021 4:30 P.M. EDT

449 S. Meridian St. Ravenna, OH 44266  
Phone 330-297-3596  
Fax 330-297-3393  
[bcromes@portageco.com](mailto:bcromes@portageco.com)

<http://www.co.portage.oh.us/treasurer>

## NO RESPONSE FORM

If you choose not to respond to this Request for Proposals, please return this form via fax at your earliest convenience, to the attention of:

BRAD CROMES  
Portage County Treasurer  
449 S. Meridian St.  
Ravenna, OH 44266  
Fax (330) 297-3393

**RFP:** \_\_\_\_\_

**Company:** \_\_\_\_\_

**Contact:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Email:** \_\_\_\_\_

### REASON FOR NON-RESPONSE (Check all that apply)

\_\_\_\_\_ Project capacity.

\_\_\_\_\_ Cannot bid competitively.

\_\_\_\_\_ Cannot meet delivery requirements.

\_\_\_\_\_ Cannot meet specifications.

\_\_\_\_\_ Do not wish to do business with Portage County.

\_\_\_\_\_ Other\* (please specify):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## **Section 1 – INVITATION TO PARTICIPATE**

### **1.1 Purpose**

The Treasurer's Office is exploring opportunities to enhance the stability of property tax revenue collections for Portage County and its subdivisions, and in doing so to minimize financial exposures associated with delinquent tax payments. At the same time, the Treasurer's Office is seeking opportunities to ease the burden of delinquent tax lien penalties on taxpayers.

To those ends, the Treasurer's Office is soliciting proposals from entities engaged in the business of tax lien purchasing to serve as Portage County's exclusive tax lien servicer for liens offered for sale from November 1, 2021 – October 31, 2025.

The objective is to establish a contractual relationship resulting in secure, consistent payment for delinquent taxes to the County at no cost or expense to the County, for which the county will exchange the right to collect lien proceeds in the form of tax lien certificates. The purchase price of these certificates ("redemption value") includes the original assessed tax, and any accrued penalties, interest, and fees at the time of sale to the purchaser.

The sale of tax liens are without any recourse to the County.

Alternative proposals that achieve the same results of enhanced collection proceeds and revenue stability for the County and reduced penalty burdens on its taxpayers are encouraged.

### **1.2 RFP Coordinator/Issuing Office**

The RFP Coordinator identified below is the sole point of contact regarding this RFP from the date of issuance until the selection of a successful purchaser.

Brad Cromes, Portage County Treasurer  
449 S. Meridian St.  
Ravenna, OH 44266

Phone (330) 297-3586  
Fax (330) 297-3393  
Email [bcromes@portageco.com](mailto:bcromes@portageco.com)

### **1.3 Presentation and Clarification of the County's Intentions**

As a result of this RFP, the County intends to enter into a contract with the selected purchaser to supply the services described in Section 3.

**This intent does not commit the County to award a contract to any responding purchaser, to pay any costs incurred in the preparation of responses to this request, or to procure or contract for any services.**

The County reserves the right, at its sole discretion, to accept or reject any proposal in part or in its entirety.

#### **1.4 Timeline**

The schedule of events for this RFP is anticipated to proceed as follows:

- This RFP will be distributed on **August 30, 2021**.
- All requests for RFP clarification and questions must be submitted in writing to the RFP Coordinator at the email address provided in Section 1 and received no later than 4:30 P.M. EDT on **September 10, 2021**.
- All questions will be answered and documented in writing as an Addendum to the RFP, to be distributed to all initial recipients of the RFP and any subsequent bidders contacting the RFP Coordinator by the question submission deadline, on **September 17, 2021**.
- **Final RFP submissions must be received by 4:30 P.M. EDT on October 1, 2021** at the address provided in Section 1. The right to withdraw will expire on this date and at this time.
- All proposals submitted by the deadline will be reviewed, and finalists for the contract may be interviewed at a location in Portage County to be determined no later than **October 8, 2021**.
- The RFP Coordinator will do additional diligence based upon proposals and interviews, to be concluded no later than **October 15, 2021**.
- A contract will be offered no later than **October 22, 2021**, to be executed and in effect no later than **November 1, 2021**.

#### **1.5 Portage County Overview**

Located conveniently in the midst of northeast Ohio's urban centers, Portage County offers some of the finest educational, cultural and recreational opportunities available anywhere. From its gently rolling pastures to its industrial parks and city centers, Portage County has something to offer everyone.

Portage County is home to more than 160,000 residents, and has a land area of approximately 32,000 acres (or 500 square miles). Cities in Portage County include Aurora, Kent, Ravenna, Streetsboro, and a small portion of Tallmadge.

## **Section 2 – GENERAL PROPOSAL REQUIREMENTS**

### **2.1 Background**

Pursuant to ORC 5721.30 – 5721.43, the Treasurer's Office is authorized to sell tax lien certificates on parcels in Portage County with delinquent taxes. These certificates assign the County's right to collect those taxes and any related fees to purchasers in exchange for up-front payment of the taxpayer's outstanding obligation at the time of sale.

The Portage County Treasurer's Office conducts sales of this nature via negotiated agreement with tax lien servicers. At the present time, the County offers its sales on an exclusive contractual basis with one servicer (and other entities required by law). The County's contract with its current servicer expires October 31, 2021. For that reason, the County now seeks proposals for the right to purchase and service tax liens offered by the County from November 1, 2021 – October 31, 2025.

The Treasurer's Office is not offering for purchase those properties where the taxpayer has entered into a repayment contract with the office, nor those where a property is currently in bankruptcy or foreclosure. Similarly, properties currently enrolled in the County's Homestead Exemption program will be exempted from sale. Liens are offered on parcels as-is, and the County makes no assertions as to the condition of any particular parcel with respect to environmental or other possible physical hazards.

Per the terms of its existing contract with Portage County, the County's current servicer retains a "right of first refusal" on subsequent liens offered for sale on parcels where that servicer has previously purchased a lien for three consecutive sales, after which time the County may offer those subsequent liens to other purchasers (including the awardee of the contract resulting from this RFP).

Portage County maintains a historical collection rate of over 95% on delinquent tax liens.

All delinquent tax collection proceedings in Portage County are governed by the applicable provisions of Ohio law. The general delinquency process in Portage County is described more fully in the Delinquency Processing Policy attached as Appendix A.

### **2.2 Proposed Basis of Selection of Tax Liens**

The Treasurer's Office requests prospective purchasers provide a proposal for the right to purchase the tax lien certificates to be offered for sale during the period specified above. Proposals must include:

- A. **Proposed basis for selection of liens.** Purchasers are generally expected to purchase all outstanding tax liens offered, at face redemption value. Where a

purchaser seeks to purchase only a subset of offered liens, purchaser must provide a basis for determining elimination of properties from consideration for purchase.

- B. **Proposed basis for establishing purchase price.** State the basis for establishing the amount to be offered for each tax lien certificate, including the base tax and any accrued interest, penalties, and fees at the time of sale (redemption value). Provide a basis for offering premiums where appropriate, and mechanisms by which discounted purchase offers will be made.
- C. **Proposed basis for enhancing/maximizing revenue stability.** Provide proposal over the life of the agreement that will state how that agreement will enhance and stabilize current delinquent tax revenues. Please also provide a basis for options to renew and/or expand the agreement, and any additional basis for enabling the County to predict revenues from tax lien sales reliably.
- D. **Proposed basis for easing penalty burdens on taxpayers.** Describe the manner in which the burden of allowable penalties under Ohio law will be minimized for taxpayers in Portage County.
- E. **Collection processes.** Describe the process by which delinquent taxes will be collected. All collections must be in compliance with the debt collection standards and practices established in state and federal law.
- F. **Information sharing.** Describe the reporting process (e.g. frequency, account status, etc.) and the proposed basis/mechanisms by which the Treasurer's Office can access real time information for the purpose of determining the current status and value of all outstanding tax liens.

Proposals will be reviewed, and a servicer selected, according to the timeline established above. A final contract will be executed and in effect no later than November 1, 2021.

### **Section 3 – SPECIFIC PROPOSAL REQUIREMENTS**

#### **3.1 Submission of Purchaser's Proposal(s)**

- A. **Acceptance period and location.** To be considered, prospective purchasers must complete and submit a response to this RFP by the deadline indicated. Proposals may be rejected as non-responsive if submitted without completely providing information requested or with exceptions not contemplated by the RFP.

Sealed proposals must be received by the date and time indicated on the cover page of this RFP by the party and at the address indicated in Section 1.2 of this RFP.

- B. **Withdrawal notification.** Prospective purchasers receiving this RFP who do not wish to submit a proposal should reply with the "No Response Form" provided as page 2 no later than the proposed submission date. Once submitted, responses to this RFP may not be withdrawn or materially altered, and remain public records of Portage County.
- C. **Required copies.** Prospective purchasers must submit one original proposal signed by a party authorized to bind the proposer. Proposals should be clearly marked as "Proposal for Purchase of County Tax Liens." Responses must be provided in hard copy, and emailed to [bcrumes@portageco.com](mailto:bcrumes@portageco.com) by the date and time specified.
- D. **Pricing period.** For this RFP, the proposal must remain valid for a minimum of 60 days past the due date for receipt of proposals.
- E. **Economy of preparation.** Proposals should be prepared as simply as possible, and provide a straightforward, concise description of the prospective purchaser's capabilities to satisfy the requirements of this RFP. Expensive bindings, color displays, promotional materials, and similar items are not necessary or desired. Emphasis should be concentrated on accuracy, completeness, and clarity of content. All parts, figures, and tables should be numbered and clearly labeled. Vague terms such as "Purchaser complies" or "Purchaser understands" should be avoided, and will be read as non-responsive.

### **3.2 Response Date**

Sealed proposals must arrive at the location specified in this RFP on or before the time and date specified in order to be considered. Requests for extension of the submission date will not be granted. Prospective purchasers mailing proposals should allow ample time for delivery and receipt.

### **3.3 Clarification of RFP and Questions**

Questions that arise prior to or during proposal preparation must be submitted in writing or via email. Questions and answers will be provided to all prospective purchasers as a supplement to this RFP in the manner specified above.

### **3.4 Addenda to the RFP**

In the event it becomes necessary to revise any part of this RFP, addenda will be provided to all prospective purchasers who receive the original version. An acknowledgement of such addenda, if any, must be submitted with the RFP response.

### **3.5 Organization of Proposal**

This section outlines the information that must be provided in responses to this RFP. Please order responses consistent with the list below.

- A. **Transmittal letter.** Each response to this RFP should be accompanied by a letter of transmittal, of no more than two pages, summarizing key points of the proposal. This letter should be signed by an officer of the firm authorized to commit the prospective purchaser to the obligations contained in the proposal. This letter should also include complete contact information for the point person for the proposal, including name, phone number, fax number, and email address.
- B. **Table of contents.** Include a table of contents at the beginning, clearly outlining the contents of the proposal.
- C. **Company information.** Provide information relating to your company and any companies you may work with as sub-contractors. This section should specifically address when the company was organized, the company's ownership structure, financials for three preceding years (attachment), function and location of the office nearest Portage County, anticipated growth, and any known or prospective conflicts of interest.
- D. **Experience.** Provide information that clearly demonstrates your company's prior experience and background in this field. This section should include a client list (with contact information) and resumes for key personnel (attachment).
- E. **Proposal.** Submit a detailed scope of services that describes how the proposal will meet the County's purpose and objectives, including all specific requirements of this RFP. This section should list the expertise of assigned personnel and management procedures will ensure quality performance, and quality control mechanisms.
- F. **Insurance and bond certificates.** Supply a copy of a current certificate of insurance showing coverages at or above those required by Ohio and federal law.
- G. **Exceptions.** For any exceptions to the general requirements of this RFP, proposals should contain an explanation of the provision implicated and rationale for each exception taken.
- H. **Certification.** Include a letter from an authorized corporate office, certifying the accuracy and the information provided and guaranteeing proposed terms and pricing for the required period after proposal submission.

### 3.6 Evaluation Criteria

All properly prepared and submitted proposals shall be subject to evaluation deemed appropriate for selecting a purchaser. This evaluation shall include many factors,



including proposed revenue generation, revenue stability, and financial wherewithal, as well as experience, expertise, management procedures, and quality control apparatuses.

Any proposed contract agreed to in principal is subject to review and approval by the Portage County Prosecuting Attorney prior to final approval.

### **3.7 Oral Presentations**

Prospective purchasers may be offered an opportunity to make an oral presentation of their proposal to the County. That said, the County is under no obligation to offer an opportunity to make such a presentation.

### **3.8 Investigations**

The County reserves the right to conduct any investigations necessary to verify the information submitted in each proposal, and/or to determine each submitter's capability to fulfill the requirements of the RFP and contract. The County reserves the right to visit a submitter's place of business to verify the existence of the company, its management capabilities, and any other necessary elements of a prospective agreement.

### **3.9 Public Records**

All responses received will be subject to Ohio public records law, and may be subject to public disclosure upon request. Responders are cautioned to be familiar with these statutes.

Any RFP response submitted that contains confidential information, trade secrets or proprietary commercial information must be conspicuously marked on the outside as containing confidential information, and each page upon which confidential information appears must be conspicuously marked as such. Identification of the entire bid proposal as confidential is not acceptable unless the respondent enumerates the specific grounds supporting treatment of the entire material as protected from disclosure according to applicable Ohio law.

## **Section 4 – GENERAL INFORMATION FOR PURCHASERS**

### **4.1 Reservation of Rights**

The County reserves the right to refuse any and all proposals, in whole or in part, and to waive any informality or defect in a proposal should it determine that such actions are in the County's best interest. This RFP shall not commit the County to award a contract, or to procure a contract for services. The proposals submitted in response to this RFP are property of the County.

The County further reserves the right to make selections based solely on the proposals, or to negotiate further with one or more prospective purchasers.

## **4.2 Contract Negotiation**

Contract negotiations may be undertaken with prospective purchasers whose proposals prove them qualified, responsible, and capable of meeting the requirements of this RFP. Any subsequent contracts will be entered into with the County's best interest, price and other factors considered, in mind. The County reserves the right to consider proposals or modifications received at any time before a contract is awarded, if such action is in the County's best interest.

## **4.3 Acceptance of Proposal Content**

The contents of the proposal of a successful bidder may become contractual obligations. Failure of a prospective purchaser to accept these obligations may result in cancellation of the award.

## **4.4 Prime Responsibilities**

The selected purchaser will be required to assume responsibility for all services offered in its proposal, whether or not those services are provided by them directly. The selected purchaser will be liable, both individually and severally, for the performance of all obligations under the awarded contract, and will not be relieved of non-performance of any subcontractor. The County shall approve of all subcontractors, and will consider the selected purchaser to be the sole point of contact with regard to contractual matters, including payment of any and all charges resulting from the contract.

## **4.5 Property Rights**

For purposes of this RFP and any subsequent contract, "work" is defined as all data, records, files, information, work products, discs or tapes developed, produced, or generated in connection with the services to be provided by the purchaser. The County and the purchaser intend the contract to be a contract for services, and each considers the work and any and all documentation or other products and results of the services rendered by the purchaser to be work made for hire. In submitting a proposal in response to this RFP, the purchaser acknowledges and agrees that the work (and all rights thereto) belong to and are the sole and exclusive property of the County.

The purchaser and the purchaser's employees shall have no rights in or ownership of the work and any and all documentation and other products and results of the services, or any other property of the County. Any property or work not specifically included in the contract as property of the purchaser shall constitute property of the County.

In addition to compliance with the right to audit provisions of the contract, the purchaser must deliver to the County no later than 24 hours after receipt of a written request from

the County, all completed or partially completed work, and any and all documentation or other products and results of services under the contract. The purchaser's failure to deliver such work and documentation in a timely manner will be considered a material breach of contract. This 24-hour delivery period may be extended with the County's written permission.

The purchaser will not make or retain copies of the work or any documentation without the County's prior written consent.

#### **4.6 Contract Payment**

Terms of payment will be the result of agreements reached between the County and the selected purchaser in a subsequent contract.

#### **4.7 News Release**

News releases pertaining to this RFP or the services to which it relates will not be made without prior approval by the County.

#### **4.8 Notification of Purchaser Selection**

All prospective purchasers who submit proposals in response to this RFP will be notified by the County of acceptance or rejection of their proposal, and any additional documents and/or presentations that may be required.

#### **4.9 Independent Price Determination**

By submitting a proposal, each prospective purchaser certifies that in connection with the proposal all prices have been arrived at independently, without consultation, communication, or agreement, with any other purchaser or competitor for the purpose of restricting competition, and that no attempt has been or will be made to induce any other person or firm to submit or refrain from submitting a proposal for that purpose.

Each signatory to proposals certifies that they are a person responsible within each prospective purchasing entity for decisions as to prices (or an agent of such person), and have not participated in any collusive activity as describe above.

Proposals modifying or deleting this provision will not be considered.

#### **4.10 Incurring Costs**

The County is not liable for any costs incurred by prospective purchasers prior to the effective date of a subsequent contract.

#### **4.11 Materials Submitted**

All right, title, and interest in the material submitted by proposers as a part of this proposal shall vest in the County upon submission of the proposal, without any obligation or liability by the County to the proposer. The County has the right to use any and all ideas presented therein.

The County reserves the right to ownership, without limitation, of all proposals submitted. However, because, the County could be required to disclose materials under Ohio records laws, confidential information, trade secrets, and other allowable exceptions to the law must be clearly marked as indicated above.

#### **4.12 Indemnification**

Prospective purchasers shall defend, indemnify, and hold harmless the County and its officers, agents and assigns against all liability, damages, costs or expenses, causes of action, lawsuits, judgments, losses, and claims of every name not described, including attorney fees and disbursements, brought against the County arising out of or resulting from performance of services by prospective purchasers or their officers, agents and assigns under this RFP or a subsequent agreement arising from this RFP. Nothing herein is intended to relieve the County from its own negligence or malfeasance, or to assume any such liability for the County by prospective purchasers.

#### **4.13 Insurance Requirements**

Prospective purchasers shall include with all proposals proof of insurance required by Ohio and federal law, as provided in Section 3.5(F) above.

#### **4.14 Proposal Certification**

Prospective purchasers must certify that all materials, supervision, and personnel will be provided as proposed, at no additional cost above the proposed price. Any costs not identified and subsequently incurred by the County must be borne by the winning bidder. Signature to the proposal by an individual with authority to bind prospective purchasers shall be deemed sufficient to accomplish this certification.

#### **4.15 Equal Employment Opportunity (EEO) Requirements**

Prospective purchasers and contracting party shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, age, handicap, national origin or ancestry, sexual orientation, gender identity or expression or other class protected under state and/or federal law.

#### **4.16 Governing Law**

The laws of the State of Ohio shall govern this RFP and any subsequent contracts.

#### **4.17 Worker's Compensation**

Prospective Purchasers and contracting parties shall comply with Ohio Worker's Compensation Laws.

#### **4.18 Affidavit of Non-Liability or Liability of Personal Property Taxes**

In accordance with Ohio Revised Code 5719.042, prior to the execution of a contract, the person or entity putatively awarded the contract shall submit to the County a statement affirmed under oath that the person or entity with whom the contract is to be made was not charged at the time the bid was submitted with any delinquent personal property taxes on the general tax list of personal property of any county in which the taxing district has territory, or that such person was charged with delinquent personal property taxes on any such tax list, in which case the statement shall also set forth the amount of such due and unpaid delinquent taxes and any due and unpaid penalties and interest thereon.

If the statement indicates that the person was charged with any such taxes, a copy of the statement shall be transmitted by the fiscal officer to the county treasurer within 30 days of the date it is submitted. A copy of the statement shall also be incorporated into the contract, and no payment shall be made with respect to any contract to which this section applies unless such statement has been so incorporated as a part thereof.

#### **4.19 Affidavit of Compliance with Ohio Revised Code 3517.13**

Prospective purchasers and contracting party shall comply with Ohio Revised Code (R.C.) 3517.13(I) with respect to non-corporate entities and labor organizations or R.C. 3517.13(J) with respect to corporations and affirms full compliance with the political contributions limitations set forth in R.C. 3517.13(I) and (J), as applicable. This form shall be executed with the contract documents.

#### **4.20 Independent Contractor**

Parties contracting with the County shall for all purposes be treated as an independent contractors of the County and not as employees, agents, or servants. Nothing in the agreement shall be construed to designate a contracting party, or any of its employees, or agents, an employee, agent, or servant of the County. The County has an interest only in the results to be achieved, and the conduct and control of the services to be provided will lie solely with the contracting party and its employees or independent contractors. Individuals employed by the contracting party that provide services to the County are not public employees for the purposes of Ohio Public Employees Retirement Systems (OPERS) membership.

#### **4.21 Incorporation of Bid Proposal into Subsequent Contract**

The Bid Proposal submitted to the County will be incorporated into any subsequent contract. In the event of any inconsistencies between the Proposal and the subsequent contract, the Proposal shall take precedence.

**All proposals shall be considered final when received.**

**Reminder of page left intentionally blank.**

## PROPOSAL SUBMISSION CONTACT FORM

**TO:** Brad Cromes, Portage County Treasurer

The undersigned hereby agrees to perform the work and/or furnish the services/products listed in accordance with the terms and specifications attached hereto, which have been carefully examined. The undersigned submits the following proposal, which is in complete conformity with the intent of the RFP documents. The proposed Purchaser agrees that, should it be awarded a contract on the basis of this RFP through the issuance of a contract from the County, it will provide the materials, supplies, equipments or services in strict compliance with the contract documents for the compensation stipulated herein. The proposed Purchaser agrees that its proposal shall remain effective for a period of 60 days from the formal proposal due date.

Proposer certifies, with the submission of this proposal, that their company is not on the United States Comptroller List of Ineligible Contractors.

**Date:** \_\_\_\_\_

**Company:** \_\_\_\_\_

**Address:** \_\_\_\_\_  
\_\_\_\_\_

**Contact:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Auth. Sig.:** \_\_\_\_\_

**Tax ID No.:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Fax:** \_\_\_\_\_

**Email:** \_\_\_\_\_

## APPENDIX A – DELINQUENCY PROCESSING POLICY



### **Brad Cromes Portage County Treasurer Delinquency Processing Policy**

#### *Purpose.*

The purpose of this policy is to establish clear and fair guidelines for the collection of delinquent property taxes in Portage County. This policy is written to balance our desire to help residents remain in and maintain their homes with the necessity of enforcing our mutual obligations to support public services.

#### *Delinquency.*

In Ohio, property taxes are considered “delinquent” if all or a portion of the required tax payment remains unpaid after each of the biennial collections established by the Treasurer’s Office (in February and July).<sup>1</sup> Taxes that remain unpaid at the end of each collection will be assessed a 10% late penalty,<sup>2</sup> and additional interest charges will be added to unpaid delinquencies in August and December thereafter.<sup>3</sup> Penalties and interest appear on tax bills issued after they are incurred, along with the base amount of taxes owed.

If a taxpayer continues to owe outstanding taxes after a full collection cycle, the taxpayer will be *certified* delinquent. Certification of the delinquency triggers the collection process outlined below.

#### *Timeline.*

The Treasurer’s Office will send taxpayers with certified delinquencies a letter in April notifying them of the delinquency. This letter will also inform the taxpayer that the delinquent tax obligation may be sold at a tax lien sale if payment is not made or a payment plan is not established.

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<sup>1</sup> ORC 323.01

<sup>2</sup> ORC 323.121(B)

<sup>3</sup> ORC 5703.47



In May, the Treasurer's Office will hold a tax lien sale for properties with certified delinquent taxes that have not made payment in full or established payment plan. Taxpayers who have failed to make payments in accordance with an existing payment plan will also be subject to this sale.

At the second half collection in July, outstanding current year taxes will be assessed a 10% late penalty on any unpaid balance, plus any outstanding penalties from the first half collection in February. Additional interest will be charged on remaining certified delinquent taxes in August.

In September, the Treasurer's Office will mail taxpayers a second tax lien sale notice via certified mail. This notice will inform taxpayers that remaining delinquent balances will be sold after 30 days from the date of the letter if payment is not received, or if the taxpayer fails to establish a payment plan.

A tax lien sale will follow this letter in October. All remaining certified delinquent taxes after the sale result in a red delinquent tax bill mailing. Taxpayers who fail to make a payment or set up a payment plan in response to this bill will have their names and properties published in the newspaper by the Auditor.

In December, any remaining certified delinquent taxes will be assessed additional interest.

All told, taxpayers who fail to make payment will be sent a total of two notices of delinquencies via tax bill, two letters notifying taxpayers of lien sales, and a final red tax bill notifying taxpayers of pending publication from our office. Continued failure to make payment will result in the publication of a final delinquency notice in the newspaper identifying the taxpayer and property by name and location.

If taxpayers fail to respond, or delinquencies fail to sell at the tax lien sale, the Treasurer's Office will institute foreclosure proceedings consistent with the provisions of this policy.

### *Tax Lien Sales.*

When a taxpayer fails to make full payment, establish a payment plan, or defaults on an existing payment plan, the Treasurer will offer certified tax delinquencies for sale to a contracted third-party collection entity as permitted by law, who will then file tax liens for recovery of the outstanding debt.<sup>4</sup> Certified delinquent taxes will generally be offered for tax lien sale on properties where the delinquency period exceeds two years.

Taxpayers will be sent a certified letter from the Treasurer's Office informing them that the delinquent taxes will be offered at a tax lien sale within 30 days from the date of the letter if full payment is not received.

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<sup>4</sup> ORC 5721.30 – 5721.43.

### *Foreclosures – Generally.*

If delinquencies are not sold at a tax lien sale on a property, or a taxpayer continues to accrue additional liens for a period of two years, the Treasurer's Office will begin foreclosure proceedings to satisfy those debts.

Our office prioritizes tax lien foreclosure filings based on the total amount of the outstanding tax obligation, followed by the duration of the delinquency. We reserve the right to move a property up in our priority rankings at the request of another political subdivision within Portage County, the Portage County Land Reutilization Corporation, or other nonprofit organizations emphasizing land use and housing.

All properties with delinquencies of two years or more are subject to possible tax foreclosure, and our office reserves the right to begin proceedings at any point after that threshold is reached.

The rules of procedure for foreclosures will vary based upon the status of each individual parcel.

### *Foreclosures – Occupied Properties.*

Where a property is occupied, the delinquent taxpayer will be afforded a final opportunity to make payment or establish a payment plan via a letter from the Treasurer's Office. If the taxpayer fails to complete either within 30 days of the date of the letter, or misses payment on an established payment plan, the Treasurer will institute a foreclosure filing through the Prosecutor's Office in the Portage County Court of Common Pleas.

### *Foreclosures – Vacant.*

Where a property is vacant, the delinquent taxpayer will also be afforded a final opportunity to make payment or establish a payment plan via letter from the Treasurer's Office. This letter will also offer the taxpayer the option of conveying the property directly to the county utilizing a deed in lieu of foreclosure. If the taxpayer fails to complete any of these options within 30 days of the date of the letter, or misses payment on an established payment plan, foreclosure proceedings will begin.

The taxpayer will receive notice of this process via a letter from the Prosecutor's Office, which will inform the taxpayer that proceedings will begin within 30 days. If the outstanding tax debt remains unpaid after 30 days, the Treasurer will institute a foreclosure filing through the Prosecutor's Office in the Portage County Court of Common Pleas.

### *Payment Plans.*

As noted above, taxpayers with delinquent taxes shall have the opportunity to establish a payment plan with our office. These payment plans are offered in 5-payment and 10-payment varieties.

Property owners on a payment plan must remain current on their tax bills, while also making payments on delinquent taxes under the plan. Late payment penalties and interest are deferred while a taxpayer remains on a payment plan.

In the event that a taxpayer defaults on the payment plan, or fails to make payment of current taxes, deferred late payment penalties and interest will be added to the outstanding delinquent balance. Failure to remain current on taxes will also result in additional tax liens.

*Last amended July 8, 2019*

**Reminder of page left intentionally blank.**

## **APPENDIX B – RFP QUESTIONS AND ANSWERS**

To be provided once submitted and reviewed, no later than September 17, 2021.

**Reminder of page left intentionally blank.**

## NON-COLLUSION AFFIDAVIT

STATE OF \_\_\_\_\_ )  
 ) SS.  
COUNTY OF \_\_\_\_\_ )

\_\_\_\_\_, being duly sworn, deposes and says that he/she  
is \_\_\_\_\_ of \_\_\_\_\_

(sole owner, a partner, president)

the party making the foregoing proposal or bid; that such bid is genuine and not collusive or sham; that said proposer/bidder has not colluded, conspired, connived, or agreed directly or indirectly, with any bidder or person, to put in a sham proposal or bid, or that such person shall refrain from proposing/bidding, and has not in any manner, directly or indirectly sought by agreement or collusion, or communication or conference, with any person, to fix the bid price of affiant or any other bidder, or to fix any overhead, profit or cost element of said proposal/bid price, or of that of any other proposer/bidder, or to secure any advantage against Portage County or any person or persons interested in the proposed agreement/contract, and that all statements contained in said proposal or bid are true; and further, that such proposer/bidder has not, directly or indirectly submitted this proposal or bid, or the contents thereof, or divulged information or data relative thereto to any association or to any member or agent thereof.

\_\_\_\_\_  
Affiant

STATE OF \_\_\_\_\_ )  
 ) SS  
COUNTY OF \_\_\_\_\_ )

Before me, a Notary Public, in and for the State of \_\_\_\_\_, personally appeared the above named \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, signed the foregoing document in my presence, and swore and affirmed that the statements made therein are true to the best of his/her knowledge and belief.

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

(SEAL)