

**PAYMENT DUE DATES EXTENDED FOR THE  
SECOND HALF OF TAX YEAR 2019 OHIO REAL  
PROPERTY TAXES AND ASSESSMENTS**

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STEPHEN K. HALL, JD, LLM

MEMBER



DEREK K. HEYMAN, PHD, JD, CPA

ATTORNEY

One of the ongoing concerns on the minds of real property owners during this pandemic has been whether the due date for the payment of real property taxes and assessments for the second half portion of Tax Year 2019 would be extended. On May 6, 2020, the Ohio Department of Taxation approved extensions of the deadlines for the collection of real property tax for the following Ohio counties:

- Belmont (from July 20, 2020 to August 21, 2020)
- Cuyahoga (from July 20, 2020 to August 13, 2020)
- Delaware (from July 20, 2020 to August 20, 2020)
- Franklin (from July 20, 2020 to August 5, 2020)
- Geauga (from July 8, 2020 to July 22, 2020)
- Monroe (from July 20, 2020 to August 19, 2020)
- Montgomery (from July 20, 2020 to August 14, 2020)
- Washington (from July 20, 2020 to August 14, 2020)

The extensions of the deadlines for the payments were approved based on the Tax Commissioner's interpretation of Revised Code Section 323.17, which provides, in part:

*When a delay in the closing of a tax collection period becomes unavoidable,*

*the tax commissioner, upon application of the county auditor and county treasurer, may extend the time for payment of taxes if he determines that penalties have accrued or would otherwise accrue for reasons beyond the control of the taxpayers of the county. The order so issued by the commissioner shall prescribe the final extended date for the payment of taxes for that collection period.*

For further information, visit Ohio's COVID-19 Tax Relief page [here](#).

**If you would like to further discuss real property tax issues or any other state and local tax matter, please contact Steve Hall, Derek Heyman or any other ZHF professional.**

# ZAINO HALL & FARRIN LLC

ATTORNEYS AT LAW

WWW.ZHFTAXLAW.COM

614-326-1120

855-770-1120 (toll-free)

**RON AMSTUTZ**

(non-attorney professional)  
614-782-1545(Direct)  
330-347-3533 (Mobile)  
ronamstutz@zhfconsulting.com

**DAN DODD**

614-782-1554 (Direct)  
740-973-5930 (Mobile)  
dandodd@zhfconsulting.com

**STEPHEN K. HALL**

614-349-4812 (Direct)  
614-284-1253 (Mobile)  
shall@zhftaxlaw.com

**PHILLIP L. LAWLESS**

(non-attorney professional)  
614-349-4821 (Direct)  
614-565-6098 (Mobile)  
plawless@zhftaxlaw.com

**BRAD W. TOMLINSON**

(non-attorney professional)  
614-349-4818 (Direct)  
btomlinson@zhftaxlaw.com

**JENNIFER R. TURNER**

(non-attorney professional)  
614-782-1642 (Direct)  
502-594-9297 (Mobile)  
jturner@zhftaxlaw.com

**THOMAS M. ZAINO**

614-349-4810 (Direct)  
614-598-1596 (Mobile)  
tzaino@zhftaxlaw.com

**RICHARD S. BITONTE**

(non-attorney professional)  
614-782-1555 (Direct)  
rbitonte@zhfconsulting.com

**RICHARD C. FARRIN**

614-349-4811 (Direct)  
614-634-3130 (Mobile)  
rfarrin@zhftaxlaw.com

**DEREK K. HEYMAN**

614-349-4814 (Direct)  
(614) 353-0878 (Mobile)  
dheyman@zhftaxlaw.com

**DEBORA D. MCGRAW**

614-349-4813 (Direct)  
614-595-5560 (Mobile)  
dmcgraw@zhftaxlaw.com

**JOHN R. TRIPPIER**

(non-attorney professional)  
614-349-4815 (Direct)  
614-203-4173 (Mobile)  
jtrippier@zhftaxlaw.com

**JASON W. WALKER**

(non-attorney professional)  
614-349-4817 (Direct)  
916-533-1626 (Mobile)  
jwalker@zhftaxlaw.com