

PROPERTY TAX ANNOTATIONS

340.0000 DELINQUENT TAXES

340.0001 **Partial Payment.** The tax collector may not accept a partial payment of delinquent unsecured property taxes (consisting of payment of the tax and partial penalties) as payment in full in effecting settlement of potential litigation by compromise. OAG 9/18/79 (No. 79-607, Vol. 62, p. 504).