

## ORDINANCE NO. 24, 2025

### ORDINANCE AMENDING THE VILLAGE OF ST. BERNARD CODIFIED ORDINANCES SECTION 182.17 REGARDING THE ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY AND DECLARING AN EMERGENCY.

**WHEREAS**, to simplify and remove unnecessary language that pertains to the State Tax Commissioner,

**WHEREAS**, to be in alignment with other municipal tax codes, this language pertains to the State Tax Commissioner and is not needed as it is included in the Ohio Revised Code Section 718.80 to 718.95,

**BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF ST. BERNARD,  
STATE OF OHIO:**

**Section 1.** Section 182.17 of the Village of St. Bernard Codified Ordinances which reads as follows:

#### **182.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY.**

(A) If any taxpayer required to file a return under Section 182.09 of this Code, fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the Tax Commissioner/Administrator may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the commissioner's possession.

The Tax Commissioner/Administrator shall not make or issue an assessment against a taxpayer more than three years after the later of the date the return subject to assessment was required to be filed or the date the return was filed. Such a time limit may be extended if both the taxpayer and the Commissioner/Administrator consent in writing to the extension. Any such extension shall extend the three-year time limit in section 718.91 of the Revised Code for the same period of time. There shall be no bar or limit to an assessment against a taxpayer that fails to file a return subject to assessment as required by Sections 182.09 of the St. Bernard tax code or section 718.80 to 718.95 of the Ohio Revised Code, or that files a fraudulent return. The Commissioner/Administrator shall give the taxpayer assessed written notice of the assessment as provided in section 5703.37 of the Ohio Revised Code. With the notice, the Commissioner/Administrator shall provide instructions on how to petition for reassessment and request a hearing on the petition.

(B) Unless the taxpayer assessed files with the Tax Commissioner/Administrator within sixty days after service of the notice of assessment, either personally or by certified mail, a written petition for reassessment signed by the authorized agent of the taxpayer assessed having knowledge of the facts, the assessment becomes final, and the amount of the assessment is due and payable from the taxpayer to the City of St. Bernard. The petition shall indicate the taxpayer's objections, but additional objections may be raised in writing if received by the Commissioner/Administrator prior to the date shown on the final determination. If the petition has been properly filed, the commissioner/administrator shall proceed under Section 182.18 of this code. (ORC 5703.60)

(C) If the assessment is not paid in its entirety within sixty days after the day the assessment was issued, the portion of the assessment consisting of tax due shall bear interest at the rate per annum prescribed by section 5703.47 of the Ohio Revised Code from the day the Commissioner/Administrator issues the assessment until the assessment is paid or until it is certified to the attorney general for collection under section 131.02 of the Ohio Revised Code, whichever comes first. If the unpaid portion of the assessment is certified to the attorney general for collection, the entire unpaid portion of the assessment shall bear interest at the rate per annum prescribed by section 5703.47 of the Ohio Revised Code from the date of certification until the date it is paid in its entirety. Interest shall be paid in the same manner as the tax and may be collected by issuing an assessment under this section.

(1) The attorney general may assess collection costs as authorized under section 109.08, 109.081, or 131.02 of the Ohio Revised Code on amounts collected under this section, which shall be credited to the attorney general claims fund created under section 109.081 of the Ohio Revised Code.

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- (D) (1) The Tax Administrator shall serve an assessment either by personal service, by certified mail, or by a delivery service authorized under section 5703.056 of the Ohio Revised Code.
- (2) The Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail. Such alternative delivery method must be authorized by the person subject to the assessment.
- (3) Once service of the assessment has been made by the Tax Administrator or other municipal official, or the designee of either, the person to whom the assessment is directed may protest the ruling of that assessment by filing an appeal with the Local Board of Tax Review within sixty days after the receipt of service. The delivery of an assessment of the Tax Administrator as prescribed in Section 718.18 of the Revised Code is prima facie evidence that delivery is complete and that the assessment is served.
- (E) (1) A person may challenge the presumption of delivery and service as set forth in this division. A person disputing the presumption of delivery and service under this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment by certified mail. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least twenty per cent, as determined by voting rights, of the addressee's business.
- (2) If a person elects to appeal an assessment on the basis described in division (B)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review. (Ord. 52-2015. Passed 12-10-15; Ord. 38-2023. Passed 11-29-23.)

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Shall be amended to read as follows:

**182.17 ASSESSMENT; APPEAL BASED ON PRESUMPTION OF DELIVERY.**

(A) If any taxpayer required to file a return under Section 182.09 of this Code, fails to file the return within the time prescribed, files an incorrect return, or fails to remit the full amount of the tax due for the period covered by the return, the Tax Administrator may make an assessment against the taxpayer for any deficiency for the period for which the return or tax is due, based upon any information in the Administrator's possession.

- (1) The Tax Administrator shall serve an assessment either by personal service, by certified mail, or by a delivery service authorized under section 5703.056 of the Ohio Revised Code.
- (2) The Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail. Such alternative delivery method must be authorized by the person subject to the assessment.
- (3) Once service of the assessment has been made by the Tax Administrator or other municipal official, or the designee of either, the person to whom the assessment is directed may protest the ruling of that assessment by filing an appeal with the Local Board of Tax Review within sixty days after the receipt of service. The delivery of an assessment of the Tax Administrator as prescribed in Section 718.18 of the Revised Code is prima facie evidence that delivery is complete and that the assessment is served.
- (B) (1) A person may challenge the presumption of delivery and service as set forth in this division. A person disputing the presumption of delivery and service under this section bears

the burden of proving by a preponderance of the evidence that the address to which the assessment was sent was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment by certified mail. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least twenty per cent, as determined by voting rights, of the addressee's business.

- (2) If a person elects to appeal an assessment on the basis described in division (B)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review. (Ord. 52-2015. Passed 12-10-15; Ord. 38-2023. Passed 11-29-23.)

**Section 2.** This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for the emergency is the immediate necessity for increase of expenditures amount to reflect increased cost and inflation. Therefore, this Ordinance shall take effect immediately by and upon its passage, and the approval of two-thirds of the members of said Council. However, this Ordinance shall take effect on the earliest date provided by law if approved by no more than the majority of the members of Council and in that event the emergency provisions herein are set at naught.

Passed this 18<sup>th</sup> day of September, 2025.

Steve Aslach  
President of Council

ATTEST: Carrie Stegman  
Clerk of Council

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Approved this 18<sup>th</sup> day of September, 2025.

[Signature]  
Mayor

I, CAROLINE STEGMAN, CLERK OF COUNCIL, VILLAGE OF ST. BERNARD, STATE OF OHIO, DO HEREBY testify that the publication of Ordinance No. 24, 2025, was made by posting true copies of the same in the most public places designated by Council; City Hall at Vine Street and Washington Avenue; for a period of fifteen (15) days or more commencing Sept. 18<sup>th</sup>, 2025.

ATTEST: Carrie Stegman DATE Sept. 18<sup>th</sup> 2025  
Clerk of Council

Approved as to form [Signature] Date 18 Sept '25  
Director of Law