ORDINANCE NO. 26, 2025

AMENDING SECTIONS 182.21 AND 182.99 OF THE ST. BERNARD CODIFIED ORDINANCES REGARDING REGISTRATION WITH THE ST. BERNARD TAX ADMINISTRATOR'S OFFICE

WHEREAS, the Village of St. Bernard, Ohio, offers a variety of services to the residents and businesses of St. Bernard, including by way of example, the exemplary work of the Service, Police, and Fire Departments, and recreational opportunities, including ball fields, the outdoor pool and pavilion, concerts, the fitness hall, and rentals of park shelters and Village hall facilities; and

WHEREAS, these services and recreational opportunities are funded in part by the mandatory 2.1% tax on all income, including without limitation, wages, salaries, other compensation, and the net profit of businesses, professions, rental and other activities, earned by every person living or working within St. Bernard; and

WHEREAS, to assist the Village of St. Bernard, Ohio, in collecting the taxes which help provide those services, the Village seeks to amend Sections 182.21 And 182.99 of the St. Bernard Codified Ordinances to require those over 19, owners of real property, and business owners to register with the St. Bernard Tax Administrator's Office;

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

Section 1. That Section 182.21 shall be amended to read:

182.21 REGISTRATION WITH THE ST. BERNARD TAX ADMINISTRATOR'S OFFICE.

(A) All persons, 19 years of age and older, residing within the Village of St. Bernard shall complete and submit a Tax Registration form to the St. Bernard Tax Administrator's Office within 30 days of their 19th birthday.

(B) All businesses located within the Village of St. Bernard shall complete and submit a Tax Registration form to the Tax Administrator's Office within 30 days of the commencement of any business activity at the property.

(C) All owners of real property of any nature located within the Village of St. Bernard who allow one or more persons who do not own the property to occupy, rent, lease, or otherwise exercises control over some or all of the property, shall file a Landlord/Occupant report with the Tax Administrator's Office. Any occupant/rental report information requested by the Tax Administrator shall be submitted to the Tax Office within 15 days of the request.

(1) The property owner shall file a Landlord/Occupant report with the Tax Administrator's Office within fifteen (15) days after a person first occupies, rents, leases, or otherwise exercises control over some or all of the owner's property. The property owner shall provide the Tax Administrator's Office with the name, address, and telephone number, if available, of each person occupying, renting, leasing, or otherwise exercising control over some or all of the owner's property.

(2) The property owner shall update the Landlord/Occupant report within fifteen (15) days after the owner's property has been vacated. The property owner shall provide the Tax Administrator provide the date the property was vacated and a forwarding address and phone number for the person(s) who vacated the property.

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(D) Failure to provide information that is required by paragraphs A through C above shall be considered a violation under Section 182.99 of this Chapter.

Section 2. That Section 182.99(E) of the St. Bernard Codified Ordinances shall be amended to read as follows:

(E) Whoever violates any provision of this Section is guilty of a minor misdemeanor on a first offense; on a second offense within one year after the first offense, the person is guilty of a misdemeanor of the third degree; on each subsequent offense within one year after the first offense, the person is guilty of a misdemeanor of the second degree. Additionally, whoever violates this Section may not have use of the St. Bernard recreational facilities, including without limitation, the rental of hall and park shelter facilities, nor may they purchase garbage bags from the Village until compliance is met.

(1) Fail to appear before the Tax Administrator upon order or subpoena of the Tax Administrator;

(2) As the owner, manager, or person in control of the real estate who fails to make the report of lessees, tenants, or occupants of premises under their control as required under Section 182.21 of this Chapter.

(3) Individuals or Businesses which fails to file a Tax Registration from as required under Section 182.21 of this Chapter; and

(4) Businesses which fail to register and report employees, contractors, and/or subcontractors with the Tax Administrator as required under Section 182.21 of this Chapter.

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the passage of this ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed this 13th day of November, 2025.

Steve Aelrich
President of Council

ATTEST: Carole Stey
Clerk of Council

Approved this 13th day of November, 2025.

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Mayor

I, CAROLINE STEGMAN, CLERK OF COUNCIL, VILLAGE OF ST. BERNARD, STATE OF OHIO, DO HEREBY testify that the publication of Ordinance No. 26, 2025, was made by posting true copies of the same in the most public places designated by Council: the Village website; and the Village social media account, for a period of fifteen (15) days or more commencing Nov. 13th, 2025.

ATTEST: Carole Stey DATE Nov. 13th 2025
Clerk of Council

Approved as to form Date Nov 2025
Director of Law