

CITY OF VANDALIA, OHIO  
INCOME TAX RULES & REGULATIONS

Pursuant to section 884.20 of the Vandalia Municipal Income Tax Ordinance Effective January 1, 2016 and Ohio R.C. 718.30, the City Council of Vandalia has adopted the following Regulations to administer the income tax imposed by the City of Vandalia for tax years beginning on and after January 1, 2016 and has published and posted these regulations on the internet.

Regulation 884.00 Miscellaneous

Regulation 884.00-1. Authority of Tax Administrator. The Tax Administrator has the authority to perform all duties and functions necessary and appropriate to implement, enforce and interpret the provisions the City of Vandalia's of Municipal Income Tax Ordinance Effective January 1, 2016 and these Regulations

Regulation 884.01 Authority to levy tax; purposes of tax; rate

*Reserved.*

Regulation 884.011 Authority to levy tax.

*Reserved*

Regulation 884.012 Purposes of tax; rate.

*Reserved.*

Regulation 884.013 Allocation of funds.

*Reserved*

Regulation 884.014 Statement of procedural history; State mandated changes to Municipal income tax

*Reserved.*

Regulation 884.02 Effective date.

*Reserved*

Regulation 884.03. Definitions.

Regulation 884.03-1. Definitions of Terms. Any term used in these Regulations shall have the same meaning as set forth in Chapter 884 of the Vandalia Codified ordinances. (the Tax Ordinance") any term that is not otherwise defined has the same meaning as when used

in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in these Regulations that is not otherwise defined in these rules & regulations is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC. The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

#### Regulation 884.04      Income subject to tax for individuals

Regulation 884.04 .1 Income, and other compensation, includes but is not limited to:

- (a) Tips received by waiters and others.
- (b) Bonuses.
- (c) Gifts or gratuities in connection with employment.
- (d) Compensation paid to domestic servants, casual employees and other types of employees.
- (e) Fellowships, grants or stipends paid to a graduate in the full amount, except that amount allocated in writing for tuition, books and laboratory fees shall be excluded.
- (f) Dismissal pay, severance pay, reduction-in-force pay, and other forms of termination pay.
- (g) Retirement and Other Plans – Employee, Partners contributions to retirement plans are neither excludable nor deductible by the employee. Withholding applies to the employee's full compensation unreduced by an employee's contribution to a retirement plan. The same rules apply with respect to other amounts withheld from employees and contributed to other types of plans.
- (h) Stock options given as compensation and when exercised. The tax is due to the municipality of the workplace and/or residence (i.e., if full credit is not given by the resident municipality) at the time of the purchase. The amount of taxable income is the difference between the price paid for the stock and the fair market value of the stock at the time of purchase.
- (i) Disqualifying disposition of an incentive stock option. The taxpayer is responsible for payment of the tax if, at the time of the disqualifying disposition, the municipal income tax was not withheld by the corporation with respect to whose stock the option has been issued.
- (j) Restricted stock given as compensation shall be taxed at the fair market value at the time all restrictions lapse.
- (k) Income from Pass-through Entities - initially taxed at entity level. In regard to Subchapter S Corporations, a distribution from a Subchapter S Corporation will be treated as wages if it was for services performed. If a taxpayer does not claim such compensation as wages, the City of Vandalia will treat the distribution as wages to the extent that it is a fair wage for the services performed.
- (l) Royalty Income - Income earned by a taxpayer from a royalty interest in the production of an oil or gas well, whether managed, extracted or operated by the taxpayer individually

or through an agent or other representative, shall be included in the computation of net profits.

(m) Deferred compensation.

(n) Profit-sharing plans.

(o) Income derived from finance and carrying charges associated with accounts receivable from customers.

(p) Federal form 1099-M income.

(q) Payments made to employees by an employer as vacation, personal, or holiday wages are taxable. Payments made to an employee by an employer directly under a wage continuation plan during periods of disability or sickness are also taxable. All payments made under this provision are deemed to be days spent in the City of Vandalia for purposes of taxation, and therefore are not allocable to other municipalities.

(r) Covenants not to compete and similar non-competition agreements.

#### Regulation 884.041 Determining Municipal taxable income for individuals

*Reserved.*

#### Regulation 884.042 Domicile.

**Regulation 884.042-1** "Domicile" as defined in the Tax Ordinance means the true, fixed and permanent home of the taxpayer to which, whenever absent, the taxpayer intends to return. In determining domicile, the tax Administrator shall consider that place where an individual has his or her true, fixed, and permanent home, and principal establishment, and to which whenever he or she is absent he or she has the intention of returning. A "domicile" is a permanent legal residence that a taxpayer intends to use for an infinite period and continues in one place until another permanent home and principal establishment is required. In addition to the factors set forth in section 884.042 of the Tax Ordinance, other factors used to determine domicile may include:

(1) The location of financial institutions in which the individual or the individual's spouse have any accounts, including, but not limited to, checking, savings, certificates of deposit, or individual retirement accounts;

(2) The location of issuers of credit cards to the individual or the individual's spouse or of any other persons making installment loans to the individual or the individual's spouse;

(3) The location of institutional lenders which have loans to, or which are guaranteed by, the individual or the individual's spouse;

(4) The location of investment facilities, brokerage firms, realtors, financial advisors, or consultants used by the individual or the individual's spouse;

(5) The location of either the insurance company that issued or the insurance agent that sold any policy of insurance to the individual or the individual's spouse, including, but not limited to, life, health, disability, automobile, or homeowner's insurance;

(6) The location of law firms, accounting firms, and similar professionals utilized by the individual or the individual's spouse for legal, tax, accounting, financial, or retirement services;

- (7) The location of physicians, dentists, osteopaths, optometrists, or other health care providers, or veterinarians utilized by the individual or the individual's spouse;
- (8) The location of organizations described in section 501(c) of the Internal Revenue Code to which the individual or the individual's spouse make contributions or other payments or in which they participate as a congregant, member, board member, committee member, adviser, or consultant;
- (9) The location of burial plots owned by the individual or the individual's spouse;
- (10) The location of business ventures or business entities in which the individual or the individual's spouse has a more than twenty-five percent ownership interest or in which the individual exercises, either individually or jointly, significant control over the affairs of the venture or entity;
- (11) The recitation of residency or domicile in a will, trust, or other estate planning document;
- (12) The location of the individual's friends, dependents as defined in section 152 of the Internal Revenue Code, and family members other than the individual's spouse, if the individual is not legally separated from the individual's spouse under a decree of divorce or separate maintenance as provided in section 7703(a)(2) of the Internal Revenue Code;
- (13) The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;
- (14) The location of trustees, executors, guardians, or other fiduciaries named in estate planning documents of the individual or the individual's spouse;
- (15) The location of all businesses at which the individual or individual's spouse makes purchases of tangible personal property;
- (16) The location where the individual married;
- (17) The location of identity of recipients of political contributions made by the individual or individual's spouse;
- (18) The number of contact periods the individual has with the municipal corporation. For the purpose of this division, an individual has one "contact period" with a municipal corporation if the individual is away overnight from the individual's abode located outside of the municipal corporation and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the municipal corporation;
- (19) The individual's domicile in other taxable years;
- (20) The location at which the individual is registered to vote;
- (21) The address on the individual's driver's license;
- (22) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;
- (23) The location and value of abodes owned or leased by the individual;
- (24) Declarations, written or oral, made by the individual regarding the individual's residency;
- (25) The primary location at which the individual is employed.

**Regulation 884.042-2** College students whose parents are in the City, although they may be away from home in which they maintain a room or significant presence for indefinite periods, are normally considered to be domiciled in the City until such time as they become self-supporting and meet other domicile determination factors as listed above. When a taxpayer has previously been domiciled in the City but whose domicile has changed, such change may be indicated as a part of the filing of their final Vandalia return. If a return is not required, a written notice should be submitted to the tax division with both current and previous addresses.

**Regulation 884.043** Exemption for member or employee of General Assembly and certain judges.

*Reserved.*

**Regulation 884.05** Collection at source

**Regulation 884.05.1** Over-withholding of current employees:

(a) If the over-withholding is discovered in the same month, the employer shall make the necessary adjustment directly with the employee and the amount to be reported as withheld shall be the corrected amount.

(b) If the over-withholding is discovered in a subsequent month of the same calendar year, the employer may make proper adjustment with the employee. In such case, the employer's municipal tax withholding statement for the month in which the adjustment is made shall reflect the total amount actually withheld for the month and the amount of the adjustment deducted therefrom. Also, an amended withholding statement must be filed for the month in which the error occurred reflecting the adjustment.

(c) If the over-withholding is discovered in a subsequent month of the following calendar year, the employee must make and file a request for a refund. This request is to be filed on a form prescribed by and obtainable from the Tax Administrator.

**Regulation 884.05.2** Over-withholding of former employees:

(a) In the cases where an amount in excess of the tax has been withheld from an employee who is no longer employed by the employer, the Tax Administrator shall refund the amount of such excess withholding to the employer.

(b) If the error is discovered by the employee, such employee shall file a claim with the Tax Administrator and upon verification thereof by the employer, the Tax Administrator shall refund the amount of such excess withholding to the employee.

**Regulation 884.05.3** Insufficient Withholding - If less than the amount of tax required to be deducted is withheld from the employee and is discovered in the same year, such

deficiency shall be withheld from subsequent wages. If the employee/employer relationship has terminated, or if the under-withholding is discovered in a later year and the employee/employer relationship still exists, the employer shall notify the Tax Administrator of such deficiency and the reason therefore, and payment shall be made by the employer in conformity with this section of these rules & regulations.

**Regulation 884.05.4** All employers that provide any contractual service within the City of Vandalia, and who employ subcontractors in conjunction with that service, shall provide the City of Vandalia with the names and addresses of the subcontractors. The subcontractors shall be responsible for all income tax withholding requirements under the City of Vandalia's ordinance.

**Regulation 884.05.35**

(a) All employers issuing 250 or more W-2's in any tax year to file W-2's on electronic media. Employers filing fewer than 250 W-2's are encouraged but are not required to remit W-2 forms electronically. All electronically submitted W-2's must conform to the Social Security Administration's (SSA) "Specifications for Filing Forms W-2 Electronically (EFW2)" guidelines. Also required to file on electronic media are employers with 250 or more 1099-MISC forms, and those employers currently filing 100 or more 1099-MISC forms electronically with SSA. Employers not required to file 1099-MISC forms electronically shall file paper copies of the 1099-MISC forms, or shall file a list of all 1099-MISC forms issued by the employer. The list shall include all information contained on each 1099-MISC form issued.

(b) Those employers using Form W-2 furnished commercially may submit a copy of such commercial W-2.

(c) Those employers not using Form W-2 furnished commercially may obtain forms upon request from the Tax Administrator.

(d) Where the furnishing of this information as above indicated will create a distinct hardship, the employer, upon written request to the Tax Administrator, may be permitted to furnish a list of all employees subject to the tax, which shall show the employee's full name, last known address, social security number, gross amount of qualifying wages paid during the year and the amount of municipal income tax withheld for the City of Vandalia.

(e) Upon written request made to the Tax Administrator on or before the due date set forward in Section 4 (B)(8) of the Rules & Regulations, in a format to be prescribed by the Tax Administrator, the information included in Section 4 (B)(8) of these Rules & Regulations may be submitted electronically or by CD-ROM, DVDs, or on paper. USB Drives will not be accepted.

Regulation 884.051 Collection at source; withholding from qualifying wages

*Reserved.*

Regulation 884.052 Collection at source; occasional entrant

*Reserved.*

Regulation 884.053 Collection at source; casino and VLT.

*Reserved.*

Regulation 884.06 Income subject to net profit tax

*Reserved.*

Regulation 884.061 Determining Municipal taxable income for taxpayers who are not individuals.

*Reserved.*

Regulation 884.062 Net profit; income subject to net profit tax; alternative apportionment.

*Reserved.*

Regulation 884.063 Consolidated Federal income tax return.

*Reserved.*

Regulation 884.064 Tax credit for businesses that foster new jobs in Ohio.

*Reserved.*

Regulation 884.065 Tax credits to foster job retention.

*Reserved.*

Regulation 884.07 Declaration of estimated tax.

*Reserved.*

Regulation 884.08 Credit for tax paid

*Reserved.*

Regulation 884.081 Credit for tax paid to another municipality.

**Regulation 884.081.1** The credit, if any, provided to residents for municipal tax paid elsewhere on the same income taxable under the City of Vandalia's Ordinance is as stated in Section 884.081 of the City of Vandalia's income tax Ordinance.

**Regulation 884.081.2** The credit allowed to resident individuals for the taxable gains, if any, on business income for taxable years 2016 and later shall be calculated as follows:

(a) Annual gains and losses from business activities owned by the taxpayer and earned in the City of Vandalia and/or outside the City of Vandalia (collectively known as "jurisdictions") shall be netted (i.e., offset) in order to calculate the resultant net amount of current year taxable gains to the City of Vandalia. If this municipality provides a residence tax credit, either full or partial and the results of Regulation 884.081.2 (a) produced a positive net amount of current year taxable gains, then proceed to section Regulation 884.081.2 (b) to compute the allowable credit. Otherwise, no further provisions in this section apply. If the result is negative no credit is allowed under this section.

(b) (i) If the taxpayer has multiple business activities in the current year within one jurisdiction, those business activity current year gains and losses must be offset to determine that jurisdiction's current year taxable business net profits, if any. If the offsetting results in positive taxable income, that jurisdiction is deemed to have "taxable current year net profits". This offset calculation must be done for each jurisdiction in which the taxpayer has multiple business activities.

(ii) Each jurisdiction which has taxable current year gains (after application of (A)(2)(b)(i)) shall divide that jurisdiction's taxable current year gains by the sum of all jurisdictions' current year taxable net profits Regulation 884.081.2 (a) to determine that jurisdiction's percentage of the total.

(c) The net amount of current year taxable gains determined in Regulation 884.081.2 (a) shall be multiplied by each jurisdiction's percentage share calculated in Regulation 884.081.2 (b)(ii), and that result shall be multiplied by the respective jurisdiction's tax rate, if any, to determine the amount of tax paid to that jurisdiction that may be eligible for credit from the City of Vandalia.

(d) The City of Vandalia shall then apply the credit rate (whether 100% or a reduced credit) and any credit limit, as stated in the City of Vandalia's Ordinance, to the amount calculated in Regulation 884.081.2 (c) for each jurisdiction to determine the amount of credit the City of Vandalia shall allow for purposes of this section.

(e) Due to the complexity of this offset provision, the following example is provided:

Taxpayer is an "A City" resident; "A City" has a 2% tax rate, 100% credit.

Schedule C income earned in "A City" \$10,000

Rental loss in "A City" (\$5,000)



Partnership income in "B City" \$25,000  
 Partnership loss in "B City" (\$50,000)  
 Partnership income in "C City" \$75,000  
 Rental loss in "C City" (\$45,000)  
 Rental income in "D City" \$10,000  
 Total taxable business income after offsets (i.e., gains minus losses) is \$20,000  
 Each jurisdiction's Net (gains minus losses):  
 "A City" \$5,000  
 "B City" (\$25,000) – only jurisdiction with a net loss  
 "C City" \$30,000  
 "D City" \$10,000  
 Total positive business income (net gains) from 3 jurisdictions - \$45,000  
 "A City's" tax share is 11.11% ( $\$5,000/\$45,000$ ) x \$20,000 (net total business income) = \$2,222 x 2% (no credit for "A City" jurisdiction income) = \$44  
 "C City's" tax share is 66.67% ( $\$30,000/\$45,000$ ) x \$20,000 = \$13,333 x 2.25% "C City's" rate = \$300 potential credit for "C City" Jurisdiction. Credit allowed by "A City" of 2% for "C City":  $2\% \times \$13,333 = \$267$   
 "D City's" tax share is 22.22% ( $\$10,000/\$45,000$ ) x \$20,000 = \$4,444 x 1.5% "D City's" rate = \$67 potential credit for "D City" Jurisdiction. Credit allowed by "A City" of 1.5% for "D City":  $1.5\% \times \$4,444 = \$67$   
 "A City" tax due on business jurisdiction income before credits =  $\$20,000 \times 2\% = \$400$   
 Minus credit allowed for "C City" of (\$267)  
 Minus credit allowed for "D City" of (\$67)  
 Total residence tax due, from business activities, to "A City" - \$66

Regulation 884.082 Refundable credit for qualifying loss.

*Reserved.*

Regulation 884.083 Credit for person working in joint economic development district.

*Reserved.*

Regulation 884.084 Credit for tax beyond statute for obtaining refund.

*Reserved.*

Regulation 884.09 Annual return

Regulation 884.09 .1 The Tax Administrator may require, and if so, the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's Municipal income tax liability. This requirement applies regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator. Such

information, statements or documents may include but not be limited to schedules, other Municipal income tax returns, or other supporting documentation necessary to verify credits, income, losses, or other pertinent factors on the return copies of only the following documents, all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's Federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; schedules. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

**Regulation 884.09 .2** The City of Vandalia shall permit spouses to file a joint return. Both spouses are liable jointly and severally for payment of the tax associated with the joint return. A tax return shall be deemed a joint return whenever the facts indicate that the taxpayers intended to have the filed tax return be a joint return. Conclusive indications of such intention include when both spouses have signed the tax return, when the return reports both spouses' income, or when the return reports both spouses' income but only one signed the return.

**Regulation 884.09 .3** The failure of any taxpayer to receive or procure a return, declaration or other required form shall not excuse him from making any informational return, declaration of return, from filing such form or from paying the tax

**Regulation 884.091 Return and payment of tax.**

*Reserved.*

**Regulation 884.091.1** If any taxpayer or other debtor owes multiple debts and makes any single, partial payment to the City of Vandalia with respect to such debts, such municipality shall apply such payment in accordance with the debtor's directions. Otherwise, the City of Vandalia shall apply partial payments to the taxpayer's oldest unpaid tax debt, then to his oldest interest debt, and then to his oldest penalty debt.

**Regulation 884.091.2** Payments must be made in U.S. currency.

**Regulation 884.091.3** Checks:

(a) The term "checks" shall include personal checks, bank checks, money orders and other such instruments for the payment of money which may be handled as cash items by the Federal Reserve Banks. The payment must be drawn on a solvent savings & loan or commercial bank or other recognized financial institution located within one of the twelve U.S. Federal Reserve Districts.

(b) If any check or money order in payment of any amount receivable under these Rules and Regulations, other than those provided for under (Z)(3)(c) hereof, is not duly paid, there shall be charged to the person who tendered such check, upon notice and demand by the Tax Administrator, an amount equal to the processing fee(s) incurred due to the “bad check”.

(c) If any check in payment of any amount receivable under rules and regulations, is drawn on a financial institution not located within one of the twelve Federal Reserve Districts and results in a processing fee charged to the City of Vandalia, there shall be charged to the person who tendered such check, upon notice and demand by the Tax Administrator, in the same manner as tax, an amount equal to such processing fee.

Regulation 884.092 Return and payment of tax; individuals serving in combat zone.

*Reserved.*

Regulation 884.093 Use of Ohio Business Gateway; types of filings authorized.

*Reserved.*

Regulation 884.094 Extension of time to file.

Regulation 884.094.1 A copy of the federal extension request shall be included with the filing of the City of Vandalia’s income tax return. If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City of Vandalia, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

Regulation 884.095 Amended returns.

*Reserved.*

Regulation 884.096 Refunds.

*Reserved.*

Regulation 884.11 Audit.

*Reserved.*

Regulation 884.12 Rounding.

*Reserved.*

Regulation 884.13 Authority and powers of the Tax Administrator

*Reserved.*

Regulation 884.131 Authority of Tax Administrator; administrative powers of the Tax Administrator.

*Reserved.*

Regulation 884.132 Authority of Tax Administrator; compromise of claim and payment over time.

Regulation 884.132-1 Administration of Claims. The Tax Administrator may consider the following standards when ascertaining with respect to a claim whether a compromise or payment-over-time agreement is in the best interests of the City of Vandalia:

- (1) There exists a doubt as to whether the claim can be collected.
- (2) There exists a substantial probability that, upon payment of the claim and submission of a timely request for refund with respect to that payment, the Tax Administrator would refund an amount that was illegally or erroneously paid.
- (3) There exists an economic hardship such that a compromise or agreement would facilitate effective tax administration.
- (4) There exists a joint liability among spouses, one of whom is an innocent spouse, provided that any relief under this standard shall only affect the claim as to the innocent spouse. A spouse granted relief under section 6015 of the Internal Revenue Code with regard to any income item is rebuttably presumed to be an innocent spouse with regard to that income item to the extent that income item is included in or otherwise affects the computation of a municipal income tax or any penalty or interest on that tax.
- (5) Any other reasonable standard that the Tax Administrator establishes.

Regulation 884.133 Authority of Tax Administrator; right to examine.

Regulation 884.133-1 The Tax Administrator or any authorized employee, is authorized to examine the documents provided by a taxpayer for purposes of ascertaining the tax due, and if no return was made, to ascertain the taxes due.

Regulation 884.133-2 In asserting the taxes due in the absence of a return, the Tax Administrator or any authorized employee may gather information from other sources and

estimate the amount of taxes that should have been collected and remitted. Such determination shall be presumptively valid, absent a demonstration that those findings are clearly unreasonable or unlawful. Information from a similar business may be used to determine an estimated tax liability, provided any such tax information from a similar business, or any documentation or testimony regarding such tax information shall remain confidential to the fullest extent of the law. In the event such information is used, the Tax Administrator shall execute a sworn affidavit affirming that he/she has personal knowledge of the facts, is competent to testify thereto, that the exact amount of tax liability cannot be presented, the method used to estimate the tax liability, and the estimated liability. The estimated amount shall be used for any collection proceeding unless prior to receiving a judgment on the estimated amount, the actual amount due is determined.

Regulation 884.134 Authority of Tax Administrator; requiring identifying information.

*Reserved.*

Regulation 884.14 Confidentiality.

*Reserved.*

Regulation 884.15 Fraud.

*Reserved.*

Regulation 884.16 Opinion of the Tax Administrator.

*Reserved.*

Regulation 884.17 Assessment; appeal based on presumption of delivery.

Regulation 884.17.1 As used in this Regulation 884.17:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

**Regulation 884.17.2** Subject to Regulation 884.17.3, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, 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.

**Regulation 884.17.3 (1)(a)** If certified mail is returned because of an undeliverable address, the Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other the City of Vandalia official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the Local Board of Tax Review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by the Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement: "This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date." Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served. If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

**Regulation 884.18** Local Board of Tax Review; appeal to Local Board of Tax Review.

*Reserved.*

**Regulation 884.19** Actions to recover; statute of limitations.

*Reserved.*

Regulation 884.20 Adoption of rules.

*Reserved.*

Regulation 884.21 Information by landlord.

Regulation 884.21.1 For the purposes of this section, "tenant" means: (1) If there is a written lease or rental agreement, the person or persons who signs the written lease or rental agreement with the owner. (2) If there is an oral lease or rental agreement, the person or persons with whom the owner enters into the oral lease or rental agreement.

Regulation 884.22 Information by contractors.

*Reserved.*

Regulation 884.97 Collection after termination of chapter.

*Reserved.*

Regulation 884.98 Savings clause. These Rules & Regulations shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of the City of Vandalia's Council to impose the tax herein provided for. Any sentence, clause, section or part of these Rules & Regulations or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of these Rules & Regulations and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of these Rules & Regulations. It is hereby declared to be the intention of Council that these Rules & Regulations would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

Regulation 884.99 Violations; penalty.

*Reserved.*

*Bridgette M. Lister*  
9/11/18