

4501-45-08

Assessments for failure to file accurate annual report and/or pay total annual report fee.

- (A) The director may make an assessment against a manufacturer who fails to file an accurate annual report, and/or pay the total annual report fee due, as set forth in division (B) of section 4510.45 of the Revised Code, within sixty days following the time period set forth in paragraph (F) of rule 4501-45-03 of the Administrative Code. The director may make a separate assessment against the manufacturer for each violation.
- (1) If a manufacturer fails to file an accurate annual report within sixty days following the time period set forth in paragraph (F) of rule 4501-45-03 of the Administrative Code, the manufacturer may be assessed fifty dollars per day from the date its annual report was due to be filed, up to and including the date the manufacturer files its annual report with the department. This assessment shall not exceed three thousand dollars.
 - (2) If a manufacturer fails to pay the total annual report fee within sixty days following the time period set forth in paragraph (F) of rule 4501-45-03 of the Administrative Code, the manufacturer may be assessed fifty dollars per day from the date its annual report fee was due to be paid, up to and including the date the manufacturer pays its annual report fee to the department. This assessment shall not exceed three thousand dollars.
 - (3) If the director possesses information, at any time, that indicates the correct total annual report fee due exceeds the amount the manufacturer paid, the director may audit the manufacturer's records to ascertain the correct total annual report fee due. Based upon the audit, the manufacturer shall be required to pay the difference found to be due, and in addition, the director may issue an assessment against the manufacturer of fifteen per cent of that difference. This assessment shall be separate from any assessment(s) imposed pursuant to paragraphs (A)(1) and (A)(2) of this rule.
- (B) The director shall serve a notice of assessment(s) upon a manufacturer by certified mail, return receipt, at the address stated in the manufacturer's application for licensing. In the notice, the director shall state the basis and the amount of the assessment(s), and shall provide instructions to the manufacturer on the manner in which to file a petition for reassessment.
- (C) If a manufacturer chooses to file a petition for reassessment, the manufacturer shall file its petition with the Franklin county common pleas court not later than ~~thirty~~ fifteen days after the date of mailing to the manufacturer ~~was served~~ with the notice of assessment(s). The manufacturer shall serve a file stamped copy of its petition for reassessment upon the director by certified mail, return receipt, postmarked on the date the manufacturer files its petition for reassessment with the court. In its

petition, the manufacturer shall state, with specificity, its objections to the assessment(s).

~~(D) The decision of the Franklin county common pleas court shall be the final determination of the matter.~~

~~(E)~~(D) If the manufacturer fails to file a petition for reassessment with the Franklin county common pleas court within the ~~thirty~~ fifteen day period as set forth in paragraph (C) of this rule, the assessment(s) shall become final and shall be paid within sixty days of the date the manufacturer was served with the notice.

~~(F)~~(E) Any portion of the assessment(s), or the difference found to be due in a manufacturer's annual report fee, not paid in full by the manufacturer within the sixty day period, shall accrue interest at the rate per annum prescribed by section 5703.47 of the Revised Code, until the assessment(s) and/or fee are paid in full. The director may take any action under Ohio law necessary to secure a judgment against the manufacturer for all outstanding monies owed.

Effective:

Five Year Review (FYR) Dates: 01/15/2016

Certification

Date

Promulgated Under: 119.03
Statutory Authority: 4510.45
Rule Amplifies: 4510.45
Prior Effective Dates: 9/6/88(Emer.), 7/22/90, 8/24/03, 12/31/10