

**IN THE COURT OF APPEALS
FIRST APPELLATE DISTRICT OF OHIO
HAMILTON COUNTY, OHIO**

STATE OF OHIO DEPARTMENT OF TAXATION,	:	APPEAL NO. C-150264
	:	TRIAL NO. EX1400668
Plaintiff-Appellee,	:	
	:	<i>JUDGMENT ENTRY.</i>
vs.	:	
GARTH D. HEDDINS,	:	
Defendant-Appellant.	:	

We consider this appeal on the accelerated calendar, and this judgment entry is not an opinion of the court. *See* S.Ct.R.Rep.Op. 2; App.R. 11.1(E); 1st Dist. Loc.R. 11.1.1.

Garth Heddins failed to pay his taxes and the Ohio Department of Taxation received judgments against him. To collect on these unpaid judgments, the tax department filed a court order and notice of garnishment to Mr. Heddins's employer. Mr. Heddins filed an objection to the garnishment with a magistrate of the common pleas court. The tax department did not appear for the initial hearing and the magistrate set aside the garnishment order. The tax department subsequently moved to set aside the magistrate's order, and that motion was granted by the magistrate. Mr. Heddins then filed an objection to the magistrate's order of garnishment with the common pleas court. That objection was overruled. Mr. Heddins now appeals the trial court's order overruling his objection.

In his first assignment of error, Mr. Heddins argues that the underlying judgments were void. He has not provided a transcript of the proceedings before the

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magistrate, however, and nothing in the record indicates that the underlying judgments were void. The first assignment of error is overruled.

In his second assignment of error, Mr. Heddins challenges the jurisdiction of the common pleas court. The common pleas court possesses “original jurisdiction over all jurisdictional matters * * * as may be provided by law.” Ohio Constitution, Article IV, Section 4. R.C. 5743.13(C) authorizes the tax commissioner of Ohio to file certificates of judgment “in the office of the clerk of court of common pleas in the county in which the employer’s, taxpayer’s, or qualifying entity’s place of business is located or the county in which the party assessed resides.” Again, Mr. Heddins has not filed a transcript of the proceedings below, and there is nothing in the record that demonstrates that the court lacked jurisdiction. The second assignment of error is overruled.

Therefore, we affirm the trial court’s judgment.

A certified copy of this judgment entry is the mandate, which shall be sent to the trial court under App.R. 27. Costs shall be taxed under App.R. 24.

CUNNINGHAM, P.J., FISCHER and DEWINE, JJ.

To the clerk:

Enter upon the journal of the court on December 2, 2015
per order of the court _____.

Presiding Judge