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ANNEXATION - OHIO

State ex rel. St. Clair Township Board of Trustees v. City of Hamilton

Supreme Court of Ohio - March 5, 2019 - N.E.3d - 2019 WL 1032378 - 2019 -Ohio- 717

Township brought mandamus action against city, city manager, and city finance director, seeking order compelling defendants to calculate and pay lost tax revenue associated with territory annexed to the city and subsequently excluded from the township 14 years later under conformity of boundaries statute.

The Supreme Court held that:

- Current version of statute imposing duty to pay for lost tax revenue applied, but
- Township failed to show clear right to payments, as required for mandamus relief.

Current version of statute imposing legal duty to pay lost tax revenue to township upon annexation of territory and exclusion under conformity of boundaries statute, rather than prior version requiring payment only upon annexation, applied in township's mandamus proceeding against city seeking payment of lost tax revenue with respect to territory annexed while prior version was in effect, but excluded after current version became effective; uncodified language of intervening version requiring application of prior version for annexations occurring while prior version was in effect did not apply, city's claim of overpayment required evaluation of wisdom of current statute's payment scheme, and application of current statute did not violate prohibition against retroactive legislation.

Township failed to demonstrate a clear legal right to payment of lost tax revenue for territory annexed by city, thus precluding mandamus relief; township did not identify the extent of annexed territory excluded from the township under conformity of boundaries statute, as required to calculate the amount of lost revenue, there was no evidence of the tax rate applicable to the territory, and failure of county auditor to create a millage rate for portion of township's territory that overlapped with city did not excuse township's failure to establish a clear legal right to the requested relief.

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