

# **Bond Case Briefs**

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## **TAX - OHIO**

### **Marysville Exempted Village Local School Dist. Bd. of Edn. v. Union Cty. Bd. of Revision**

**Supreme Court of Ohio - July 17, 2013 - N.E.2d - 2013 -Ohio- 3077**

This real property tax case presents an issue of the jurisdiction of the boards of revision: Does a valuation complaint validly invoke jurisdiction when the property owner is a corporate entity and the complaint was prepared and filed by a salaried employee of the entity who is neither an officer nor a lawyer?

In this case, ten valuation complaints were filed by a salaried employee on behalf of Connolly Construction Company as the property owner. In each case, the Union County Board of Revision ("BOR") apparently ordered a decrease in value, after which the Marysville Exempted School District Board of Education appealed to the Board of Tax Appeals ("BTA"). The school board asked the BTA to order that the original complaints be dismissed in each case because the complaints were allegedly signed by a salaried employee of the corporation who is not himself a lawyer, but who nonetheless purported to act on behalf of the corporate owner, which constitutes the unauthorized practice of law.

The Supreme Court of Ohio concluded that the General Assembly had authority to authorize salaried employees, though not lawyers, to file on behalf of the corporate property owner. Although the salaried corporate employee does not necessarily have the same degree of fiduciary duty toward the corporation that an officer possesses, the relationship of a salaried employee to the corporate employer does tend to involve an ongoing relationship between the owner and the filer that allows the owner to hold the filer accountable for his or her actions. "Nor does allowing the salaried employee to file constitute any greater intrusion on our duty to regulate the practice of law than those authorizations that we have already upheld."