

Bond Case Briefs

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ASSESSMENTS - OHIO

Rhea v. Federer

Court of Appeals of Ohio, Second District, Clark County - May 9, 2014 - Slip Copy - 2014 - Ohio- 1979

Trustee appealed from a summary judgment rendered in favor of County Auditor, contending that the trial court erred in finding, as a matter of law, that the Trust lacked standing to bring a declaratory judgment action challenging the validity of assessments made on real property on which the Trust has the first and best lien.

The facts in this case involved a mortgagee with a first and best lien on property subject to a mortgage in default, seeking a declaration regarding a municipal ordinance imposing a substantial assessment against that property.

The Court of Appeals concluded that the Trust had alleged an injury by the Auditor's conduct and that this injury was likely to be redressed by the relief requested in the complaint. The facts involved a mortgage that had been declared the first and best lien on a property that allegedly was inadvertently taxed to the point of making the property virtually worthless. Based on the record, the court concluded that the Trust had met the constitutional minimum of standing.