

Bond Case Briefs

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Cincinnati City School Dist. Bd. of Edn. v. Testa

Supreme Court of Ohio - October 23, 2014 - N.E.3d - 2014 -Ohio- 4647

Board of education appealed tax commissioner's decision both denying board's motion to intervene and granting exemption to city regarding real-property taxes concerning property that constituted part of city's convention center. The Board of Tax Appeals (BTA) dismissed appeal. Board appealed.

The Supreme Court of Ohio held that:

- Board failed to comply with statute governing complaints against real property tax exemption and thus failed to invoke BTA's jurisdiction, and
- Tax commissioner's statutory authority to extend time for board of education to file statement of intent to submit evidence and participate in any hearing regarding exemption application did not confer jurisdiction on tax commissioner regarding board.

Board of education failed to comply with statute governing complaints against applications for real property tax exemptions and thus failed to invoke jurisdiction of Board of Tax Appeals (BTA) regarding tax commissioner's decision both denying board's motion to intervene and granting exemption to city regarding real-property taxes concerning property that constituted part of city's convention center, where board failed to file request to be informed of exemption applications and failed to file timely statement of its intent to submit evidence and participate in any hearing.