

Bond Case Briefs

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TAX - OHIO

MacDonald v. Shaker Hts. Bd. of Income Tax Rev.

Supreme Court of Ohio - August 19, 2015 - N.E.3d - 2015 WL 4937143 - 2015 -Ohio- 3290

Taxpayer challenged assessment of municipal income tax on present value of taxpayer's annuity payments from employer's retirement plan. The Municipal Tax Board held that amount at issue was not pension exempt from municipal income tax, and taxpayer appealed. The Board of Tax Appeals (BTA) reversed. City tax administrator and Municipal Tax Board appealed. The Court of Appeals affirmed. City tax administrator and Municipal Tax Board appealed.

The Supreme Court of Ohio held that:

- Even assuming that statute governing appeal to BTA applied same standard of review as statute governing judicial review by Court of Common Pleas of administrative agency ruling, BTA's review of tax board's legal conclusion that present value of taxpayer's annuity from retirement pension did not come within pension exclusion from municipal income tax was de novo, with no deference to board, and
- On appeal to BTA, standard of review on questions of both law and facts was de novo.