
TAX - OHIO

Megaland GP, L.L.C. v. Franklin Cty. Bd. of Revision

Supreme Court of Ohio - December 3, 2015 - N.E.3d - 2015 WL 7766712 - 2015 -Ohio- 4918

City's board of education appealed interim order of the Board of Tax Appeals (BTA) denying board's motion to reassign case regarding valuation of landowner's property to BTA's regular docket from its small-claims docket.

The Supreme Court of Ohio held that:

- The Supreme Court had jurisdiction to consider challenge to interim order, and
- Board was not "a party that is a taxpayer" under statute requiring reassignment of certain cases upon taxpayer's request.

Supreme Court had jurisdiction to consider city board of education's claim that interim order from Board of Tax Appeals (BTA) erroneously denied board's motion to reassign case regarding valuation of landowner's property to BTA's regular docket from its small-claims docket. Board had substantial right to participate in landowner's BTA appeal by virtue of its status as countercomplainant below, and BTA's retention of case on small-claims docket effectively foreclosed any appeal from ultimate BTA decision, preventing possibility of board's position being vindicated on later appeal. (Per curiam, with three justices concurring and one justice concurring in judgment only.)

City board of education was not "a party that is a taxpayer" under statute requiring Board of Tax Appeals (BTA) to reassign certain appeals assigned to small claims docket upon request by party that is taxpayer, even though board owned taxable property in county during time period at issue in case, where board was party only by virtue of its countercomplaint, its standing to have filed countercomplaint depended on its being a board of education, and its status as property owner was completely irrelevant. (Per curiam, with three justices concurring and one justice concurring in judgment only.)

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