

Bond Case Briefs

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State ex rel. Cornerstone Developers, Ltd. v. Greene Cty. Bd. of Elections

Supreme Court of Ohio - January 29, 2016 - N.E.3d - 2016 WL 427839 - 2016 -Ohio- 313

Business sought writs of mandamus and prohibition against county board of elections, township, Secretary of State, and city, to prevent a tax levy from appearing on the township ballot.

The Supreme Court held that:

- Two-resolution process is required to place tax levy on ballot;
- The Supreme Court would not issue writ of prohibition to board of elections;
- Laches did not bar business's action; and
- Business was not entitled to writ of mandamus against Secretary of State.

To levy taxes, a taxing authority is required to first adopt a resolution of necessity and, once the auditor responds, the taxing authority must then adopt a resolution to proceed.

Supreme Court would not issue writ of prohibition to board of elections in business's dispute over township's placement of tax levy on ballot, where there was no statutory obligation upon board to conduct hearing.

Laches did not bar business's action for writs of mandamus and prohibition in dispute over township's placement of tax levy on ballot without passing required two resolutions, despite contentions that business should have brought action when township approved first resolution, when township certified levy to board of elections, or when board approved matter for ballot. Action brought after approval of first resolution would have been premature, as ballot measure was not pending before board, business was not on notice of when township certified levy to board, and business brought action four business days after board approved levy for ballot.

Business was not entitled to writ of mandamus against Secretary of State in dispute over township's placement of tax levy on ballot, where Secretary had not acted at all.