

Bond Case Briefs

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Riverside v. State

Court of Appeals of Ohio, Second District, Montgomery County - May 6, 2016 - N.E.3d - 2016 WL 2621415 - 2016 -Ohio- 2881

City brought action against State, seeking declaration that statute creating exemption to municipal commuter income tax for Air Force base employees and contractors was unconstitutional.

On cross-motions for summary judgment, the Court of Common Pleas granted State's motion. City appealed.

The Court of Appeals held that:

- Statute was rationally related to legitimate government interest and thus did not violate equal protection clause;
- Trial court acted within its discretion in granting State's motion for protective order to prevent city from deposing State, through State's representative or designee; and
- Trial court's statement that city could not establish unconstitutionality of statute "beyond a reasonable doubt" did not establish that trial court applied improper standard in ruling on State's motion for summary judgment.