

Bond Case Briefs

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McNair v. City of Brecksville

Court of Appeals of Ohio, Eighth District, Cuyahoga County - August 31, 2017 - N.E.3d - 2017 WL 3774850 - 2017 -Ohio- 7401

Taxpayer brought action against city and Regional Income Tax Agency (RITA) challenging city tax ordinance reducing tax credit as unlawful.

The Court of Common Pleas granted city's and RITA's motion for judgment on the pleadings. Taxpayer appealed.

The Court of Appeals held that ordinance was validly enacted as nonemergency legislation.

City ordinance reducing tax credit for residents paying employment taxes on income earned in the city was validly enacted as nonemergency legislation, although ordinance stated that it was an emergency measure, where ordinance was read three times at three city council meetings and was approved by a vote of four council members in compliance with city charter's requirements for nonemergency legislation.