

Bond Case Briefs

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Board of Education of Loveland City School District v. Board of Trustees of Symmes Township

Court of Appeals of Ohio, First District, Hamilton County - May 4, 2018 - N.E.3d - 2018 WL 2085097 - 2018 -Ohio- 1731

School board filed complaint against township, seeking to recover money from tax-increment financing (TIF) project.

The Court of Common Pleas granted summary judgment in favor of township. Board appealed.

The Court of Appeals held that:

- Action was untimely;
- Continuous-violation doctrine did not toll statute of limitations;
- Delayed-damage rule did not toll statute of limitations; and
- Discovery rule did not toll statute of limitations.

Essence of school board's complaint against township was equitable relief rather than money damages, and thus two-year statute of limitations for actions against political subdivisions did not apply, where school board was seeking to recover money to which it contended that it was entitled under tax-increment financing (TIF) statutes but for township's allegedly improper actions.

Six-year statute of limitations for a liability created by statute other than a forfeiture or penalty, rather than ten-year catch-all statute of limitations, applied to school board's action against township contending that it was entitled to money under tax-increment financing (TIF) statutes; without statutes authorizing townships to create TIFs, township could not have enacted resolutions amending TIF project.