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State/Village of Put-in-Bay v. Mathys

Court of Appeals of Ohio, Sixth District, Ottawa County - January 18, 2019 - N.E.3d - 2019 WL 259737 - 2019 -Ohio- 162

Village filed criminal complaints against business operator and business, claiming that they had violated ordinance imposing a license fee upon owners of vehicles used for transportation or property, for hire and for use in the village.

After transfer from village's mayor court, the Court of Common Pleas granted defendants' motions to dismiss. Village appealed. Appeals were consolidated.

The Court of Appeals held that:

- Ordinance imposing a license fee upon owners of vehicles used for the transportation of persons or property, for hire and for use in the village, was a valid exercise of village's taxing power;
- Home Rule Amendment's did not bar village's imposition of license fee; and
- Village's argument that the trial court erred when it failed to apply the doctrines of res judicata and stare decisis when it considered motions to dismiss was moot.

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