

# **Bond Case Briefs**

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## **TAX - OHIO**

### **City of Upper Arlington v. McClain**

**Supreme Court of Ohio - May 9, 2019 - N.E.3d - 2019 WL 2034681 - 2019 -Ohio- 1726**

Taxpayer appealed from decision of the Board of Tax Appeals denying its claim for property-tax exemption for several properties. City and city board of education moved to dismiss for lack of jurisdiction.

The Supreme Court held that taxpayer was not required to initiate certified-mail service of notice of appeal within 30-day period for filing notice of appeal, and thus dismissal on that ground was not warranted.

Taxpayer was not required to initiate certified-mail service of notice of appeal within 30-day period for filing notice of appeal of decision by Board of Tax Appeals that denied its property-tax exemption for several properties, under statute requiring notice of appeal to be served upon all appellees by certified mail, and thus city and school board were not entitled to have appeal dismissed for lack of jurisdiction based on failure to timely perfect appeal; statute did not state timeline for certified-mail service of notice of appeal, and taxpayer served notice of appeal on city and school board by certified mail.