

# **Bond Case Briefs**

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## **TAX - OHIO**

### **Village of Georgetown v. Brown County Board of Elections**

**Supreme Court of Ohio - September 26, 2019 - N.E.3d - 2019 WL 4686730 - 2019 -Ohio-3915**

Village sought writ of prohibition to prevent county board of elections from placing a tax-levy-reduction measure on an upcoming general-election ballot.

The Supreme Court held that:

- Board properly determined that printed signatures submitted in support of measure were genuine, and
- Tax levy was proper subject of reduction via ballot measure.

County board of elections did not abuse its discretion in reversing its prior decision to invalidate 12 printed signatures submitted in support of petition proposing a ballot measure to reduce tax levy that paid for equipment and personnel relating to firefighting and emergency medical services; there was no longer a requirement that signatures be in cursive, discrepancies between cursive signatures on voter-registration forms and printed petition signatures could be resolved by evidence that the printed signatures were authentic, and a signed declaration attesting that the signatures were authentic was the only evidence in the record on the issue.

Tax levy of 9.5 mills that paid for equipment and personnel relating to firefighting and emergency medical services was proper subject of reduction in a proposed ballot measure seeking to reduce the levy to 2.5 mills; ballot measure did not seek to reduce the tax rate to zero, as was otherwise impermissible under statute governing decreases of levies by voters of a subdivision, and, while the levy had not been increased, as required for a levy to be decreased under the statute, a separate statute permitted voters to decrease any levy approved for firefighting and emergency medical services, even if the levy had not previously been increased.