

Bond Case Briefs

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BONDS - OHIO

State Ex Rel. Springfield City School District Board of Education v. Hamilton

Supreme Court of Ohio - September 25, 2025 - N.E.3d - 2025 WL 2724420 - 2025-Ohio-4427

School district brought mandamus action seeking writ compelling county auditor to place voter-approved bond levy on tax list and duplicate for collection through 2031 to pay debt charges on bonds issued pursuant to the levy.

The Ohio Supreme Court denied auditor's motion for judgment on the pleadings, granted an alternative writ, and set schedule for presentation of evidence and filing of briefs on district's requested writ.

The Supreme Court held that:

- Auditor had no discretion to refuse to place voter-approved property tax levy on tax list and duplicate for collection while voter-approved bonds remained outstanding, but
- District had to pass legislation authorizing collection of taxes "in following year" to trigger auditor's duty for future years.

School district lacked an adequate remedy in ordinary course of law for county auditor's refusal to place voter-approved property tax levy on tax list and duplicate for collection while voter-approved bonds issued by district board of education remained outstanding, as element for mandamus relief, even though it could pursue declaratory-judgment action in common pleas court, where such judgment would not provide full relief unless coupled with mandatory injunction compelling auditor to place bond levy on tax list and duplicate.

Fact that it was county treasurer, not the auditor, who had duty to collect property taxes did not prevent auditor from providing relief sought by school district, as element for mandamus relief, even though district asked for mandamus compelling auditor "to collect the bond levy" approved by voters, where district sought mandamus relief after auditor stated she would not place levy on tax list and duplicate for collection, and under statutory process for levying and collecting general obligation bonds, auditor's placement of bond levy on tax list and duplicate for collection was prerequisite to treasurer's duty to collect the property tax.

County auditor had no discretion under statutory process for levying and collecting general obligation bonds to refuse to place voter-approved property tax levy on tax list and duplicate for collection while voter-approved bonds issued by local school district board of education remained outstanding, based on her determination that levy duration had ended; auditor's duty to place bond levy on tax list and duplicate was ministerial.

County auditor did not have legal duty to include bond levy for voter-approved bond for improving school facilities on tax list and duplicate for collection until school district had passed legislation authorizing collection of taxes "in the following year," and thus, school district was not entitled to

mandamus relief compelling auditor to place voter-approved property tax levy on tax list and duplicate for collection with respect to voter-approved multi-series bonds issued by local school district board of education to be repaid over maximum of 12 years for future years beyond levy's collection in 2026; governing statute triggered auditor's duty each year only after the taxing authority passed and filed the necessary legislation by November 30 for the following collection year.