

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

**TAX - OHIO**

## **State ex rel . Martens v. Findlay**

**Supreme Court of Ohio - December 18, 2025 - N.E.3d - 2025 WL 3672217 - 2025-Ohio-5589**

Taxpayer brought mandamus action against city and municipal employees, alleging that city failed to comply with municipal income tax statutes and seeking to prohibit city from commencing tax collection efforts against taxpayer and all other delinquent municipal taxpayers.

The Third District Court of Appeals granted city's motion to dismiss. Taxpayer appealed.

The Supreme Court held that taxpayer did not have standing to bring mandamus action to prevent city from commencing tax collection efforts against taxpayer and other delinquent taxpayers.

Taxpayer did not have standing to bring mandamus action against city and municipal employees to prevent city from commencing tax collection efforts against taxpayer and other delinquent taxpayers; taxpayer did not set forth any facts showing that he himself was party to any tax-collection lawsuit filed by city that was pending when he initiated instant mandamus action, he did not set forth any facts showing that he personally suffered or was threatened with any direct and concrete injury, and, thus, he did not show that he would have been directly benefited or injured by judgment in instant case.