Sugarcreek Township v. City of Centerville

Aug 24, 2006

Categories:

Experience

In 2006, the City of Centerville entered into a preannexation agreement with the owner of certain real property located in Sugarcreek Township. The annexation was of the sort termed a type-2 annexation, whereby the land is annexed but also remains a part of the township. The preannexation agreement between the property owners and Centerville also required the City to adopt a tax increment financing (TIF) plan for the property. TIF plans are a particular method of financing public improvements wherein property owners pay a service payment to a fund in lieu of property taxes, and that fund is used to pay bond obligations. Sugarcreek Township had previously adopted its own TIF plan with respect to some of the property. Greene County granted the annexation petitions in July 2006.

In September 2006, FBT attorney Scott Phillips filed suit in the Court of Common Pleas, Greene County, Ohio on behalf of Sugarcreek Township.

The Complaint requested a declaration that Centerville may not implement a TIF on real property that was annexed by a type-2 annexation because Sugarcreek is entitled to all real property tax receipts from the annexed land, and because Sugarcreek had already implemented a TIF on the property.

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