

IN THE
Supreme Court of the United States

MIAMI TOWNSHIP BOARD OF TRUSTEES,
Petitioner,

v.

ROGER DEAN GILLISPIE, ET AL.,
Respondents.

**On Petition for a Writ of Certiorari
to the United States Court of Appeals
for the Sixth Circuit**

**BRIEF OF AMICI CURIAE
OHIO TOWNSHIP ASSOCIATION,
COALITION OF LARGE OHIO URBAN
TOWNSHIPS, OHIO MUNICIPAL LEAGUE,
AND COUNTY COMMISSIONERS
ASSOCIATION OF OHIO
IN SUPPORT OF PETITIONER**

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INTEREST OF AMICI CURIAE¹

Amicus Curiae Ohio Township Association (“OTA”) is a statewide professional organization dedicated to the promotion and preservation of township government in Ohio. OTA, founded in 1928, is organized in eighty-seven (87) counties and has over 5,200 active members comprised of elected township trustees and township fiscal officers, and more than 2,000 associate members and 990 affiliate members, from Ohio’s 1,308 townships. OTA communicates to Ohio and federal policymakers important issues and resolutions regarding township operations and develops quality training and education programs for members.

Amicus Curiae Coalition of Large Ohio Urban Townships (“CLOUT”) is a group of large, urban townships in Ohio that have formed a committee under the auspices of the OTA for the purpose of providing its members with a forum for the exchange of problems, issues and solutions unique to large urban townships. CLOUT also provides input to the OTA. Membership in CLOUT is limited to those townships having either a population of 15,000 or

¹ Pursuant to Supreme Court Rule 37.6, counsel for Amici Curiae represent that they authored this brief in its entirety and that none of the parties or their counsel made a monetary contribution to fund the preparation or submission of this brief. Other than the Amici Curiae or their members, the only other entities that made a monetary contribution to fund the preparation or submission of this brief are the Ohio Township Association Service Corp., Ohio Municipal League, and County Commissioners Association of Ohio. Pursuant to Rule 37.2(a), counsel for Amici Curiae also represent that all parties were provided notice of Amici’s intention to file this brief at least 10 days before it was due.

more in the unincorporated area, or a budget over \$3,000,000.00. Presently, CLOUT's membership consists of 70 large, urban townships located across the State of Ohio.

Amicus Curiae Ohio Municipal League ("OML") was incorporated as an Ohio non-profit corporation in 1952 by city and village officials who saw the need for a statewide association to serve the interests of Ohio municipalities. It represents the vast majority of Ohio's 925 cities and villages and has six affiliated organizations: (1) the Ohio Municipal Attorneys Association; (2) the Municipal Finance Officers Association; (3) the Ohio Mayors Association; (4) the Ohio Association of Public Safety Directors; (5) the Municipal Engineers Association of Ohio; and (6) the Ohio Municipal Clerks Association. OML is affiliated with the National League of Cities and the International Municipal Lawyers Association. OML represents the collective interest of Ohio cities and villages before the Ohio General Assembly and the state elected and administrative offices. In 1984, OML established a Legal Advocacy Program funded by voluntary contributions of the members. This program allows OML to serve as the voice of cities and villages before the Court and the United States Courts of Appeals and Supreme Court by filing amicus briefs on cases of special concern to municipal governments. OML has been accredited by the Court as a sponsor of both Continuing Legal Education Programs for attorneys and the required Mayors Court training for Mayors hearing all types of cases.

Amicus Curiae County Commissioners Association of Ohio ("CCAO") represents Ohio's 86 boards of county commissioners and the Summit and Cuyahoga

County Executives and Councils. CCAO advances effective county government for Ohio through legislative advocacy, education and training, technical assistance and research, quality enterprise service programs, and greater citizen awareness and understanding of county government.

Amici Curiae OTA, CLOUT, OML, and CCAO are interested in this action because townships, villages, cities, and counties all have significant statutory duties and responsibilities to their residents and property owners. Those responsibilities include the duties to provide certain governmental services, and necessarily, to budget for and create a plan to provide those services. These jurisdictions are funded in large part through tax revenue, including from property taxes (all represented jurisdictions may levy), income taxes (only villages and cities may levy); and sales tax (only counties, villages, and cities may levy). Townships, villages, cities, and counties across the state of Ohio employ numerous staff members who perform the actions and services necessary to carry out their governmental roles. These employees may be part of township, village, or city police departments, county sheriff's offices, township, village, or city fire and emergency medical services departments, road and service departments, planning and zoning departments, economic development offices, administrators, managers, and other administrative staff, and countless other departments and roles.

Neither these funds, nor the ability to generate funds, are unlimited. Local voters presented with the question whether to add an additional tax burden to their property, income, or purchase of goods can and

do reject those questions. For example, recently, this has meant that local governmental jurisdictions have had to close fire stations and lay off employees. Even where funding shortfalls have not caused services to cease altogether, local elected officials have had to make hard decisions whether to leave roles unfilled, hold off on adding needed positions, and/or make do with aging supplies and equipment rather than replace them.

For the reasons stated herein, Amici Curiae urge this Court to grant Petitioner's petition for a writ of certiorari.

SUMMARY OF ARGUMENT

The instant case presents practical impossibilities both in terms of local government funding and staffing for all townships, villages, cities, and counties in Ohio. If Ohio governmental bodies are obligated by law to indemnify the actions of their employees under the *respondeat superior* doctrine, and that indemnification can be invoked decades after the event giving rise to the monetary penalty subject to indemnification, it will only be a matter of time before every governmental body in the state finds itself in the same position as the Petitioner. Recognizing this risk, all governmental bodies will have to evaluate their exposure to a similar outcome and put measures in place to attempt to prepare for such a scenario. But how do they prepare for this? Even if they take action, what happens if their measures are insufficient to avoid or indemnify a judgment amount that dwarfs even their 10-year total budget figure?

The Sixth Circuit Court of Appeals' decision in this case presents a real and substantial threat to the future of local government in Ohio. Local governmental bodies with limited funding sources like the Petitioner, whether funding is limited by law or by the voters, will not survive orders to indemnify their employees for unlimited monetary judgments. If the decisions are allowed to stand, governmental bodies will either have to begin amassing public funds in amounts sufficient to pay any future indemnity, or stay the course and hope that none of their employees ever act in such a way. If an employee does act badly, and a governmental body is required to indemnify and pay a substantial judgment, dissolution or bankruptcy may be the governmental body's only options, and even those may result in passing the payment obligation on to another governmental body that is not in a fiscal position to pay it, creating a domino effect of financially failing jurisdictions. As the associations representing Ohio boards of township trustees, village and city councils, and boards of county commissioners, Amici Curiae OTA, CLOUT, OML, and CCAO and their members can already see the manifold impacts that the decisions in this case will have, and also recognize that there will be significant impacts that cannot be foreseen and will affect the very foundation of the structure of government in Ohio.

ARGUMENT

- I. Ohio Revised Code Chapter 2744, the Ohio Political Subdivision Tort Liability Act, Creates De Facto *Respondent Superior* Liability That Is Prohibited by 42 U.S.C. § 1983 and Will Financially Incapacitate Ohio Local Governmental Jurisdictions.**

The Ohio Political Subdivision Tort Liability Act applies to all political subdivisions² in Ohio, which

² Under Ohio Revised Code Section 2744.01(F), “[p]olitical subdivision’ or ‘subdivision’ means a municipal corporation, township, county, school district, or other body corporate and politic responsible for governmental activities in a geographic area smaller than that of the state. ‘Political subdivision’ includes, but is not limited to, a county hospital commission appointed under section 339.14 of the Revised Code, board of hospital commissioners appointed for a municipal hospital under section 749.04 of the Revised Code, board of hospital trustees appointed for a municipal hospital under section 749.22 of the Revised Code, regional planning commission created pursuant to section 713.21 of the Revised Code, county planning commission created pursuant to section 713.22 of the Revised Code, joint planning council created pursuant to section 713.231 of the Revised Code, interstate regional planning commission created pursuant to section 713.30 of the Revised Code, port authority created pursuant to section 4582.02 or 4582.26 of the Revised Code or in existence on December 16, 1964, regional council established by political subdivisions pursuant to Chapter 167. of the Revised Code, emergency planning district and joint emergency planning district designated under section 3750.03 of the Revised Code, joint emergency medical services district created pursuant to section 307.052 of the Revised Code, fire and ambulance district created pursuant to section 505.375 of the Revised Code, joint interstate emergency planning district established by an agreement entered into under that section, county solid waste management district and joint solid waste management district established under section 343.01 or 343.012 of the Revised Code, community school established under Chapter 3314. of the Revised Code, county land reutilization corporation organized under Chapter 1724. of the Revised Code, the county or counties served by a community-based correctional facility and program or district community-based correctional facility and program established and operated under sections 2301.51 to 2301.58 of the Revised Code, a community-based correctional facility and program or district community-based correctional facility and program that is so established and operated, and the facility governing board of a community-based

includes all townships, villages, cities, counties, and other types of governmental bodies, such as school districts and county planning commissions. Ohio Rev. Code § 2744.01(F). Ohio Revised Code § 2744.07(B)(1) provides in pertinent part that

a political subdivision shall indemnify and hold harmless an employee in the amount of any judgment . . . that is obtained against the employee in a state or federal court...and that is for damages for injury, death, or loss to person or property caused by an act or omission in connection with a governmental or proprietary function[.]

subject to certain exceptions. Political subdivisions are excepted from indemnifying and holding their employees harmless only if, *inter alia*, the employee was not acting in good faith or within the scope of her employment or official responsibilities. Ohio Rev. Code § 2744.07(B)(2). These provisions and the lower court's interpretation in this case pave the way for taxpayer funds to be used as the "bank" for all manner of judgments against political subdivision employees.

The Ohio Political Subdivision Tort Liability Act was enacted by the General Assembly in 1985 "to ensure the continued orderly operation of local governments and the continued ability of local governments to provide public peace, health, and safety services to their residents." *Summerville v. Forest Park*, 943 N.E.2d 522, ¶ 38 (Ohio 2010). In its

correctional facility and program or district community-based correctional facility and program that is so established and operated.

analysis in *Summerville*, the Ohio Supreme Court also upheld its prior determination that “the manifest statutory purpose of R.C. Chapter 2744 is the preservation of the fiscal integrity of political subdivisions.” *Id.* (quoting *Hubbell v. City of Xenia*, 873 N.E.2d 878 (Ohio 2007) (quoting *Wilson v. Stark Cty. Dept. of Human Servs.*, 639 N.E.2d 105 (Ohio 1994))). The Ohio Supreme Court has also held that the indemnification provision contained in Ohio Revised Code § 2744.07(B) unambiguously “does not provide that a political subdivision shall indemnify *any* judgment against an employee. Nor does the statute provide that a third party may enforce this right of indemnification on behalf of an employee.” *Ayers v. Cleveland*, 156 N.E.3d 848, ¶ 21 (Ohio 2020) (emphasis added). Therefore, the Ohio Supreme Court has unequivocally determined that a political subdivision need not indemnify its employee and pay a monetary judgment to a third party under Ohio Revised Code § 2744.07(B).

A. Governmental Services are Performed by Governmental Employees, but Bad Actors May Leave the Employer to Pay the Price.

While it would be legally possible in some local governmental jurisdictions for services to be performed solely by elected officials, without any employees, it is difficult and, for almost all jurisdictions, impracticable. Based on United States Census Bureau data, the City of Columbus, Ohio, had an estimated population of 933,263 in July 2024.³

³ *QuickFacts: Columbus City, Ohio*, United States Census Bureau, <https://www.census.gov/quickfacts/fact/table/columbuscityohio/PST045224#PST045224>, (last visited December 21, 2025).

According to its website, “[t]he City of Columbus employs over 10,000 people in approximately 650+ different job titles.”⁴ At a different point on the spectrum of population and employees, Jefferson Township, in Crawford County, Ohio, has an estimated population of 1,562, and two full-time employees: a zoning inspector and a fire chief.⁵ Any local government employee could do something wrong and, under current Ohio law, subject their government employer to thousands, or even millions, of dollars of a monetary judgment for that bad action.

Governmental bodies may have employees in police departments, county sheriff’s offices, township, village, or city fire and emergency medical services departments, road and service departments, planning and zoning departments, economic development offices, parks and recreation departments, administrators, managers, and other administrative staff, and/or other departments and roles. Townships that have adopted the limited home rule form of government are required to have a township administrator. Ohio Rev. Code § 504.01. If a township has adopted its own zoning regulations, it must have a zoning inspector. Ohio Rev. Code § 519.16. Each county sheriff’s office provides police protection to the unincorporated territory of the county and, therefore, employs one or more deputies in order to provide such coverage. *In re Sulzmann*, 183 N.E. 531, 532 (Ohio

⁴ *Work with US*, The City of Columbus, <https://www.columbus.gov/Government/Jobs/WorkWithUS>, (last visited December 21, 2025).

⁵ *Profiles, Jefferson Township, Crawford County, Ohio*, United States Census Bureau, <https://data.census.gov/profile?q=Jefferson+township,+Crawford+County,+Ohio>.

1932). Cities must have a director of public service and a director of public safety. Ohio Rev. Code § 733.01. This is by no means an exhaustive list of the types and numbers of public employees who are hired, and in some cases, statutorily required, to provide services to those within their jurisdiction.

The job duties of most public officials and employees would include, at a minimum, communication with members of the public. Zoning inspectors and planning staff members answer questions from members of the public, receive requests from applicants for zoning permission, and enforce code requirements against property owners and occupants. Paramedics and emergency medical technicians evaluate individuals with medical conditions under time constraints and provide critical, life-saving care. Township administrators, county administrators, and city and village managers direct staff members, handle contentious and complicated matters, and exercise authority delegated to them by the elected officials. Any of these governmental employees could make the wrong choice or take an unlawful action that results in a court order against that employee. If the employee is unable to satisfy the terms of that order, there is no doubt that they or a third party will look to the governmental employer to indemnify its employee in order to achieve compliance with the court order.

Townships, villages, cities, and counties are obligated to provide certain services within their jurisdictions. Elected officials identify the services and allocate the funding for them, but the vast majority of instances, those services are carried out by government employees. In light of the lower court's decision in this case, each such interaction between an

employee and a member of the public is, unfortunately, an unlimited opening for the governmental body to end up being required to indemnify its employee for a bad action at an unknowable point in the future. This is not a proper application or interpretation of Ohio Revised Code § 2744.07. In fact, this interpretation dooms local governmental bodies at all levels to an uncertain future.

B. Local Governments and Taxpayers are Unable to Prepare or Budget for this Type of Catastrophic Liability.

All governmental services have a cost, and the funding must come from a lawful source under applicable state and federal law. Ohio governmental jurisdictions are funded by tax revenue, primarily generated from real property taxes, income taxes, and sales tax. Generally, townships may only make use of property taxes, and counties may use sales tax, while cities and villages may levy property and/or income taxes.

No governmental body in the Petitioner's position would have had any way of predicting, 30 years ago, that, although it would be dismissed from the case, it would be forced to indemnify its employee's bad actions to the tune of \$45 million. Practically, there are no foolproof mechanisms for local governments to prepare or budget for this type of financial exposure. If the Court allows that decision to stand, there would be no way for local governmental bodies to prepare themselves or their bank accounts for such an outcome. When governmental bodies do not know how much to budget, that means taxpayers are

unprepared, uninformed, and likely unable to budget for (or pay) the reactionary charges that may need to be imposed by governmental body to cover unexpected, significant costs of indemnifying an employee. Furthermore, there are no limitations on the amount that governmental bodies might be required to indemnify, or how long ago the event giving rise to the judgment may have occurred. Once again, that means that no limitations protect the taxpayer from being asked to pay astronomical amounts so that the governmental body can pay a judgment against an employee for decades-old actions.

Local governments have limited options for mitigating this type of financial risk. Should they try to obtain insurance, if that is even a possibility, or attempt to “self-insure”? A local government could, perhaps, obtain an insurance policy to cover indemnification, but it does not help to address any past claims that could arise prior to the local government putting such a policy in place. Furthermore, even if an event is covered under an insurance policy, an insurance provider could go bankrupt or cease to operate thirty years later, eliminating or significantly limiting coverage the local government had been counting on. The petitioner, Miami Township, is an unfortunate example of the risk of relying on insurance alone. *See* Pet. for Reh’g En Banc at 8, *Gillispie v. Miami Twp.*, 2025 WL 1276900 (6th Cir. May 16, 2025) (No. 23-3999 et al.).

Alternatively, a governmental body could try to self-insure by simply saving money for use if or when it is required to indemnify an employee under Ohio Revised Code Chapter 2744. Local governments have limited options for saving money, including

generating new or additional revenue, or reducing expenditures in the budget to set aside and save the remainder. Even if they work to reduce expenditures, only unrestricted funds – those not generated for a specific, limited purpose – could be reallocated to the indemnification fund. For example, funds generated through property tax levies for fire or police service can only be used for certain enumerated purposes. Ohio Rev. Code §§ 5705.19(I) and (J). Because it is not one of the enumerated purposes, those funds could not be set aside to be spent for indemnification.

Whether a local government looks to add revenue or reduce expenditures, if it started to set aside unrestricted funds to save and use if needed for indemnification at a later date, saving millions of dollars in unrestricted funds is ludicrous. If a local government has a budget of less than \$250,000 annually, it is hard to consider how the local government could accomplish, yet alone justify, setting aside funds for an unknown nightmare financial situation that may never occur, rather than use precious funds to improve essential services; maintain existing government facilities; review staffing needs; and/or address equipment concerns. Ohio Rev. Code § 505.24(A)(1). In addition, setting aside reserve funds of this magnitude creates a perception that the local government is in a better financial situation than it actually is. This can cause difficulties when a local government needs to renegotiate the financial components of a collective bargaining agreement or place a new issue on the ballot that requests additional funds. It creates a perception that the local government has untapped resources that will be used to pay for an employee's

bad actions, but not to further the mission of the organization or service to the residents.

Local governments have the ability to create a rainy-day fund to protect the budget “against cyclical changes in revenue and expenditures” and restrict the purposes for which the fund is created. Ohio Rev. Code § 5705.13(A). These funds are set aside to protect services and operations in the event of an economic downturn. Local governments are restricted as to the amount of funds that can go into the rainy-day fund annually. *Id.* To provide some context, the city of Toledo, the fourth largest city by population in Ohio, has a rainy-day fund of approximately \$49 million.⁶

From a 10,000-foot view, Toledo would be able to weather the financial storm caused by a \$45 million judgment hit, assuming that this would be a permissible expense under the fund. However, if the application of Ohio Revised Code Chapter 2744 creates a scenario where the fourth-largest city’s rainy-day fund may be obliterated in order to indemnify the bad actions of an employee, what hope is there for the thousands of local governments with exponentially smaller budgets?

If a local government has a rainy-day fund, that alone may negatively affect the body’s ability to

⁶ Office of Research, *2024 Population Estimates: Cities, Villages, & Townships by County* (May 2025), https://dam.assets.ohio.gov/image/upload/development.ohio.gov/research/population/2024/2024_Pop_Est_-_Twp_Places_by_County.pdf; and Perricone, Sophia, *Toledo Mayor Unveils Proposed 2026 Budget*, WTOL11 (November 18, 2025), <https://www.wtol.com/article/news/local/toledo-mayor-kapszukiewicz-unveils-proposed-2026-budget/512-2706cf58-c377-4231-ad82-a0ff3e55c875>.

conduct fair and candid negotiations on any public contracts. Companies looking to do business with the local government are unlikely to believe that the body cannot afford a certain contract price for products and services when it has a million-dollar rainy-day fund. In the same way, this could affect jurisdictions that have collective bargaining agreements with their police and fire and emergency medical services departments. Put simply, the existence of a significant rainy-day fund could dramatically reduce the local government's bargaining power and, therefore, result in higher-priced products and services for taxpayers. For all these reasons and more, local governmental bodies are ill-equipped to prepare for or protect against the impacts of the kind of financial liability the lower court's decision imposes on the Petitioner.

C. Local Governments Forced to Indemnify an Employee's Bad Actions Have Limited Authority to Raise and Spend Funds to Pay Off a Multi-Million Dollar Judgment.

If a local government cannot rely on insurance or savings, then it will have to raise additional funds to pay an indemnification judgment, which may not even be possible for a debt of this magnitude. *See* Pet. for Reh'g En Banc at 3-8, *Gillispie v. Miami Twp.*, 2025 WL 1276900 (6th Cir. May 16, 2025) (No. 23-3999 et al.). Setting this aside, local governments have the authority to raise funds through the levying of new or additional taxes, or asset distribution. Neither option is particularly helpful in the Petitioner's situation because neither option will generate the \$45 million necessary to satisfy the judgment against Mr. Moore within a reasonable time frame. If a local government

is unable to find funding to address its debt, it may face dissolution or bankruptcy. Regardless, even the ordinary legal tools that local governments have to increase their capacity for generating revenue have obstacles to repayment. In general, electors in a township, city, village, or county must approve a ballot measure for any increase in a property tax levy. Ohio Rev. Code § 5705.19. Additionally, a property tax levy for unrestricted funds for general use by the jurisdiction cannot exceed five years in duration. *Id.* If those funds are insufficient to cover the need, the local government will be forced to ask the electors to approve the levy every five years until the debt is paid. City income tax and county sales tax also require the electors' approval of a ballot measure. Ohio Rev. Code §§ 718.04(C)(2), 307.676.

Local governments carefully plan their requests for tax increases and outline the need behind the request in order to build voter support. Even if a local government is able to use the tools available to raise unrestricted funds that could be used to repay a judgment of this nature, it is difficult to imagine a situation where a resident population would consent to the increase of their taxes where the funds will not be used for government services or resources.

In addition to the aforementioned obstacles, a local government saddled with a massive judgment will be disadvantaged in comparison to its neighbors. Specifically, it will be difficult, if not precluded, from considering or negotiating economic development incentive packages to lure new residential and commercial growth, a critical component for expanding its existing tax base. These incentives often involve a tax credit, tax abatement or payment in lieu

of taxes for property tax or income tax, which, from a business perspective, are difficult to approve if the jurisdiction is financially struggling. Ohio Rev. Code §§ 3735.65-.70, 5709.40-.41, 5709.61-69, 5709.73, and 5709.78. To that end, if a business can receive an economic incentive from a neighboring jurisdiction that the financially struggling government cannot afford, why would a new business move there?

A local government could hold a “fire sale” to liquidate its real and personal property, but even that option is not without restrictions. Ohio Rev. Code § 5705.10. However, proceeds from the sale of property with an estimated useful life of five or more years, the proceeds must be placed into a restricted fund. *Id.* Proceeds from the sale of property with an estimated useful life of less than five years may be paid into the general fund, provided that there is not a restricted fund from which funds were used to acquire or maintain the property. *Id.* In sum, even if the Petitioner has \$45 million worth of assets that it could sell, the amount of unrestricted assets would be limited to the sale of quickly depreciating assets that were not purchased or maintained from restricted funds.

D. If a Local Government Cannot Pay its Debts, it Will Face Dissolution or Bankruptcy, and the Debts May Still Be the Taxpayers’ Responsibility.

So, after a local government is unable to beg, borrow, or sell enough resources to address an indemnification judgment, and, in general, pay its financial liabilities, what are its options? For townships and villages, there is a mechanism for them

to dissolve as a result of fiscal emergencies. Ohio Rev. Code Chapter 118. There is no option for dissolution of a county or city. When a township or village dissolves, the fiscal liabilities do not vanish with the entity. In fact, the taxes and assessments for the dissolving township or village shall continue to be levied, even after the dissolution, until the outstanding debts of the local government have been fulfilled. Ohio Rev. Code §§ 118.31, 703.371(A), 505.17-.21. Surely, in the case of a dissolution of a township or village, justice would not be served by the residents being left to pay the debt, while their former jurisdiction ceases to exist and its elected officials and staff members have no further authority.

At the end of the day, if a local government cannot pay its outstanding liabilities, then filing a Chapter 9 bankruptcy petition may be the final, and unprecedented, option for relief.⁷ By law, an Ohio political subdivision may file for bankruptcy if it is “insolvent or unable to meet its debts as they mature.” Ohio Rev. Code § 133.36. We are not currently aware of any Ohio township, county, city, or village that has filed for bankruptcy. Hopefully, the Petitioner will not be the first, as a result of the lower court’s interpretation and application of Ohio Revised Code § 2744.07(B).

Amici Curiae OTA, CLOUT, OML, and CCAO anticipate that the financial impact of the Sixth Circuit Court of Appeals’ decision on townships, cities,

⁷ Noll, Scott, *Talk of East Cleveland Bankruptcy Sparks Controversy*, NEWS 5 CLEVELAND (February 12, 2025), <https://www.news5cleveland.com/news/local-news/talk-of-east-cleveland-bankruptcy-sparks-controversy>.

villages, and counties throughout the State of Ohio will be far-reaching. Local governments will have no choice but to prepare themselves and their taxpayers for the repercussions as well as they can under the provisions of applicable law. Local governments that are unable to prepare, or whose preparation falls short, will have to live with the risks and possible outcomes discussed herein.

CONCLUSION

For the reasons stated in the Petition for Writ of Certiorari and this Amici Curiae brief, the Court should grant the Petition for Writ of Certiorari.

Respectfully submitted,

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