

[Cite as *Huber v. State*, 2010-Ohio-5284.]

**IN THE COURT OF APPEALS OF OHIO
SECOND APPELLATE DISTRICT
MONTGOMERY COUNTY**

JOHN HUBER, et al.	:	
	:	Appellate Case No. 23890
Plaintiff-Appellant	:	
	:	Trial Court Case No. 09-CV-06211
v.	:	
	:	(Civil Appeal from
STATE OF OHIO, et al.	:	Common Pleas Court)
	:	
Defendant-Appellees	:	

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OPINION

Rendered on the 29th day of October, 2010.

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Attorney for Plaintiff-Appellant

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PER CURIAM:

{¶ 1} John Huber appeals from the judgment of the Montgomery County
Common Pleas Court dismissing his complaint. In two identical assignments of

error, Huber contends “[t]he trial court committed an error of judgment by ruling that hornbook law does not conform to Civ.R. 15(B) with amendments of evidence.”

{¶ 2} In his initial complaint, Huber sought \$100 million dollars in money damages against the State of Ohio because “Ohio did not reserve the power to tax property.” The State moved to dismiss the complaint and the amended complaints that followed because actions for money damages against the State lie within the exclusive jurisdiction of the Ohio Court of Claims. Huber also filed a complaint against the City of Dayton for ten million dollars for taxing him without jurisdiction to do so. He contended his federal tax conviction and the resulting federal tax liens divested the City of jurisdiction to tax him. The City did not lose jurisdiction to tax Huber because of the federal tax liens levied on his property. The trial court properly granted the City’s motion to dismiss.

{¶ 3} The Ohio Supreme Court has ruled the Court of Claims has exclusive original jurisdiction over claims for money damages against the State of Ohio. See *Boggs v. State* (1983), 8 Ohio St.3d 13. The trial court properly granted the State’s motion to dismiss pursuant to Civ.R. 12(B)(6) because Huber can obtain no relief under his original or amended complaints against the State of Ohio in the Montgomery County Common Pleas Court.

{¶ 4} The appellant’s assignments of error are Overruled. The judgment of the trial court is Affirmed.

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DONOVAN, P.J., BROGAN, J., and FROELICH, J., concur.

Copies mailed to:

John Huber
Richard Cordray
Damion M. Clifford
John Musto
Hon. Timothy N. O'Connell