

OPINIONS OF THE SUPREME COURT OF OHIO

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Zupancic, Cty. Auditor, et al., Appellants, v. Tracy, Tax Commr., Appellee.

[Cite as Zupancic v. Tracy (1994), Ohio St.3d .]
Taxation -- Tax Commissioner's recalculation of ten percent property tax rollback reimbursements involves a ministerial function and is not a final determination appealable under R.C. 5717.02.

(Nos. 93-632 and 93-633 -- Submitted January 12, 1994 -- Decided February 16, 1994.)

Appeals from the Board of Tax Appeals, Nos. 91-D-1450 and 91-D-1451.

Steven C. LaTourette, Lake County Prosecuting Attorney, and William L. Sheroke, Assistant Prosecuting Attorney, for appellants.

Lee I. Fisher, Attorney General and Richard C. Farrin, Assistant Attorney General, for appellee.

The decisions of the Board of Tax Appeals are affirmed on the authority of Makowski v. Limbach (1992), 62 Ohio St.3d 412, 583 N.E.2d 1302.

Moyer, C.J., A.W. Sweeney, Douglas, Wright, Resnick, F.E. Sweeney and Pfeifer, JJ., concur.