

**CITY OF EAST LIVERPOOL, APPELLANT, v. COLUMBIANA COUNTY BUDGET
COMMISSION ET AL., APPELLEES.**

[Cite as *E. Liverpool v. Columbiana Cty. Budget Comm.*, 1999-Ohio-168.]

*Taxation—Income tax—R.C. 5747.53 and 5747.63—Apportioning Undivided
Local Government Fund and Undivided Local Government Revenue
Assistance Fund—Decision of Board of Tax Appeals reversed on authority
of Lancaster v. Fairfield Cty. Budget Comm.*

(No. 98-1857—Submitted July 28, 1999—Decided September 8, 1999.)

APPEAL from the Board of Tax Appeals, Nos. 97-D-1516 and 97-D-1517.

{¶ 1} This cause is now before the court upon an appeal as of right.

John R. Varanese, for appellant.

Robert L. Herron, Columbiana County Prosecuting Attorney, and *Andrew
A. Beech*, Assistant Prosecuting Attorney, for appellee Columbiana County Budget
Commission.

Alfred E. Schrader and *Scot A. Stevenson*, for appellees Columbiana County
Townships.

Per Curiam.

{¶ 2} We reverse this decision on the authority of *Lancaster v. Fairfield
Cty. Budget Comm.* (1999), 86 Ohio St.3d 137, 712 N.E.2d 719.

Decision reversed.

MOYER, C.J., DOUGLAS, RESNICK, F.E. SWEENEY, PFEIFER, COOK and
LUNDBERG STRATTON, JJ., concur.
