

CITY OF REYNOLDSBURG, APPELLEE, v. LICKING COUNTY BUDGET

COMMISSION ET AL., APPELLANTS.

[Cite as *Reynoldsburg v. Licking Cty. Budget Comm.*, 1999-Ohio-186.]

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

(Nos. 98-2544 and 98-2545—Submitted August 25, 1999—Decided September 22, 1999.)

APPEALS from the Board of Tax Appeals, Nos. 96-T-1436, 96-T-1437, 97-T-1518 and 97-T-1519.

{¶ 1} These causes are now before the court upon appeals as of right.

Porter, Wright, Morris & Arthur, Ronald W. Gabriel, Cynthia Butler Carson and Aaron A. Dryer, for appellee.

Teaford, Rich, Crites & Wesp and James R. Gorry, for appellants.

Per Curiam.

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

Decisions reversed.

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