

SNODGRASS,¹ AUD., APPELLANT, v. TESTA, TAX COMMR., ET AL., APPELLEES.

[Cite as *Snodgrass v. Testa*, 147 Ohio St.3d 34, 2016-Ohio-2910.]

Court of appeals' judgment affirmed on the authority of Snodgrass v. Testa.

(No. 2015-0584—Submitted February 9, 2016—Decided May 11, 2016.)

APPEAL from the Court of Appeals for Pike County,

No. 14CA853, 2015-Ohio-188.

{¶ 1} The judgment of the court of appeals is affirmed on the authority of *Snodgrass v. Testa*, 145 Ohio St.3d 418, 2015-Ohio-5364, 50 N.E.3d 475.

O'CONNOR, C.J., and PFEIFER, O'DONNELL, LANZINGER, KENNEDY, FRENCH, and O'NEILL, JJ., concur.

Robert Junk, Pike County Prosecuting Attorney; Kevin L. Shoemaker; Keating, Muething & Klekamp, P.L.L., and William Posey; and Law Office of Sean A. McCarter and Sean A. McCarter, for appellant.

Michael DeWine, Attorney General, and Melissa W. Baldwin and Daniel W. Fausey, Assistant Attorneys General, for appellee tax commissioner.

Vorys, Sater, Seymour & Pease, L.L.P., Robert E. Tait, Hilary J. Houston, and Steven L. Smiseck, for appellee Martin Marietta Energy Systems, Inc., n.k.a. Lockheed Martin Energy Systems, Inc.

¹ Erica Snodgrass, the current Pike County auditor, is automatically substituted as a party to this action. See App.R. 29(C)(1).