

[Cite as *E. Liverpool v. Columbiana Cty. Budget Comm.*, 86 Ohio St.3d 317, 1999-Ohio-168.]

CITY OF EAST LIVERPOOL, APPELLANT, v. COLUMBIANA COUNTY BUDGET

COMMISSION ET AL., APPELLEES.

[Cite as *E. Liverpool v. Columbiana Cty. Budget Comm.* (1999), 86 Ohio St.3d
317.]

*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.

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. 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.