

[Cite as *Reynoldsburg v. Licking Cty. Budget Comm.*, 86 Ohio St.3d 559, 1999-Ohio-186.]

CITY OF REYNOLDSBURG, APPELLEE, v. LICKING COUNTY BUDGET COMMISSION ET  
AL., APPELLANTS.

[Cite as *Reynoldsburg v. Licking Cty. Budget Comm.* (1999), 86 Ohio St.3d 559.]

*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.

These causes are now before the court upon appeals as of right.

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*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.

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***Per Curiam.*** 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.