

[Cite as *Ohio Dept. of Taxation v. Crabill*, 2002-Ohio-1192.]

IN THE COURT OF APPEALS FOR CLARK COUNTY, OHIO

STATE OF OHIO, DEPARTMENT  
OF TAXATION

:

Plaintiff-Appellee

:

C.A. CASE NO. 2001 CA 54

v.

:

T.C. NO. SJ18-259/00GR0027

FORREST D. CRABILL

:

Defendant-Appellant

:

.....

**OPINION**

Rendered on the 15<sup>th</sup> day of March, 2002.

.....

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45501

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Defendant-Appellant, *pro se*

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WOLFF, P. J.

{¶1} Forrest Crabill filed a brief with this court August 29, 2001, in support of his notice of appeal of August 6, 2001, from a debtor's examination conducted July 17, 2001. (The trial court journalized the fact that the examination had been conducted by order of September 18, 2001).

{¶2} Crabill does not assign error in his brief. He essentially claims that he has

been denied discovery and asks this court to order discovery, determine that he owes no taxes for the year 1990, and award costs and damages against the State of Ohio, Department of Taxation.

{¶3} The history of this case can be found in *State of Ohio, Department of Taxation v. Forrest D. Crabill* (Dec. 8, 2000), Clark App. No. 2000 CA 36, unreported. In that case, Crabill appealed from the refusal of the trial court to vacate the Department of Taxation’s judgment against him. (It is in connection with this same judgment that the Department of Taxation conducted the debtor’s examination of July 17, 2001).

{¶4} We affirmed, holding that the trial court had properly determined that Crabill’s motion to vacate judgment had been untimely and that the trial court was, therefore, “not required to address the . . . discovery issues raised in Crabill’s motion.” *Id.*

{¶5} It is clear from the transcript of the July 17, 2001 debtor’s exam that Crabill is seeking the same discovery as he sought in connection with his unsuccessful motion to vacate judgment.

{¶6} Assuming that the trial court’s refusal to order discovery was appealable, its action was proper and will be affirmed.

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GRADY, J. and YOUNG, J., concur.

Copies mailed to:

John R. Butz  
Forrest D. Crabill  
Hon. Gerald F. Lorig