

[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Snodgrass v. Testa*, Slip Opinion No. 2016-Ohio-2910.]

NOTICE

This slip opinion is subject to formal revision before it is published in an advance sheet of the Ohio Official Reports. Readers are requested to promptly notify the Reporter of Decisions, Supreme Court of Ohio, 65 South Front Street, Columbus, Ohio 43215, of any typographical or other formal errors in the opinion, in order that corrections may be made before the opinion is published.

**SLIP OPINION NO. 2016-OHIO-2910**

**SNODGRASS,<sup>1</sup> AUD., APPELLANT, v. TESTA, TAX COMM., ET AL., APPELLEES.**

**[Until this opinion appears in the Ohio Official Reports advance sheets, it may be cited as *Snodgrass v. Testa*, Slip Opinion No. 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.

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

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

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

SUPREME COURT OF OHIO

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.

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