

ORIGINAL

# In the Supreme Court of Ohio

Equity Dublin Associates and SHSCC #2	:	
Limited Partnership,	:	Case No. 2014-0168
	:	
Appellees,	:	
	:	On Appeal from the Ohio Board of Tax
v.	:	Appeals:
	:	Case Nos. 2011-Q-1792 and 2011-Q-1795
Joseph W. Testa, Tax Commissioner of	:	
Ohio, Board of Education of the Columbus	:	
City School District, and Board of	:	
Education of the Dublin City School	:	
District,	:	
	:	
Appellants.	:	

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**APPELLEES' MOTION FOR ORAL ARGUMENT ON  
THEIR MOTION FOR RECONSIDERATION**

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City School District, and Board of Education	:	
of the Dublin City School District,	:	
	:	
Appellants.	:	

Now come Appellees Equity Dublin Associates and SHSCC #2 Limited Partnership, by and through their undersigned counsel, and respectfully move this Court under S.Ct.Prac.R. 17.07(A) to hold oral argument on Appellees' Motion for Reconsideration. Oral argument is necessary due to the far-reaching implications of this Court's decision, and its significant impact on the State's educational system and mission, which is engrained in the Ohio Constitution. In particular, this Court's decision immediately changes the manner and scope by which public colleges have been taxed by the State of Ohio over the last one hundred (100) years.

It is imperative that Appellees are granted the opportunity to fully engage the Court at oral argument to review and argue the Court's four-to-three decision. Oral Argument is necessary to ensure a full reflection by the Court on its decision. Although Appellees understand that the Court typically does not hear oral argument on a motion for reconsideration, the Rules of Practice of this Court do not preclude such a thing. Given the reasoning set forth in this Court's decision, and because the Court's decision has now changed Ohio exemption law, this Court should grant

Appellees' Motion for Oral Argument so that Appellees may be heard on their Motion for Reconsideration.

Respectfully submitted,



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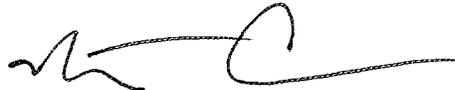
*Associates and SHSCC #2 Limited Partnership*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Motion for Oral Argument was served by regular U.S. mail and by electronic mail, on this 12th day of December, 2014, upon the following:

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