ORIGINAL

IN THE SUPREME COURT OF OHIO

RURAL HEALTH COLLABORATIVE OF SOUTHERN OHIO, INC. Appellee, v. JOSEPH W. TESTA, Tax Commissioner of Ohio, Appellant.	: : : : : : : : : : : :	Case No. 14-0963 Appeal from the Ohio Board of Tax Appeals Case No. 2012-3421

MOTION FOR ORAL ARGUMENT BEFORE THE FULL COURT OF RURAL HEALTH COLLABORATIVE OF SOUTHERN OHIO, INC. APPELLEE

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SUPREME COURT OF OHIO

MOTION FOR ORAL ARGUMENT

Pursuant to S.Ct. Prac. R. 17.07(A), Appellee Rural Health Collaborative of Southern Ohio, Inc. ("RHC") hereby moves the Court for oral argument before the full Supreme Court.

This case involves a real property tax exemption pursuant to R.C. 5709.12 and 5709.121(A)(2) for a dialysis clinic located in south-central Ohio. The Board of Tax Appeals based its decision to grant the exemption on the evidence introduced before it and correctly analyzed the law relating to exemptions under these two provisions. Despite the BTA's reasoned analysis, the Tax Commissioner has nevertheless raised a host of arguments, primarily factual in nature, urging this Court to reverse the BTA's decision.

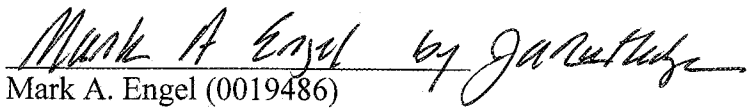
Although this Court has clearly articulated the applicable test to be applied in cases such as this, the Tax Commissioner continues to ignore those decisions. Instead, it persists in substituting its own view of what the law should be, spinning intricate webs of superficial beauty that simply fade away in the light of reasoned analysis. Oral argument will assist this Court in hearing, probing, and understanding the fallacy of the arguments that the Tax Commissioner makes.

The exemption of property from taxation is an issue of great and public interest in this state. This is especially true in the area of the charitable exemptions addressed by R.C. 5709.12 and 5709.121(A)(2), where the Tax Commissioner continues to insist on some unspecified level of uncompensated care in all cases and to impose new and increasingly unclear impediments to the granting of such exemptions. The Tax Commissioner is supposed to apply the law that has been enacted by the General Assembly and interpreted by this Court and the BTA; it is not supposed to create the law. Through oral argument, this Court can better understand and expose

the Tax Commissioner's position for what it is: The plain refusal to apply this Court's decisions in acting upon real property tax exemptions based upon the charitable use of the property.

For these reasons, RHC, Appellee, respectfully requests this Court to schedule this case for oral argument before the full court.

Respectfully submitted,



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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Motion for Oral Argument of Rural Health Collaborative of Southern Ohio, Inc., Appellee, was mailed this 15th day of December 2014 to Mike DeWine, Attorney General, and David D. Ebersole, Assistant Attorney General, Taxation Section, 25th Floor, 30 East Broad Street, Columbus, OH 43215, attorneys for Joseph W. Testa, Tax Commissioner of Ohio, Appellant.

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