

IN THE SUPREME COURT OF OHIO

JOSEPH W. TESTA, TAX)	CASE NO.: <u>2014-0531</u>
COMMISSIONER OF OHIO)	
)	
Appellant,)	Appeal from the Ohio
)	Board of Tax Appeals
-vs -)	
)	
CITY OF CINCINNATI)	Board of Tax Appeals Case Nos.
)	2011-143 through 2011-148
Appellee.)	

**RESPONSE TO SHOW CAUSE ORDER AND
MOTION TO RECLASSIFY MERIT BRIEF AS
AMICUS CURIAE BRIEF**

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Appellant/Complainant, Paul A. Macke, hereby responds to the Show Cause Entry filed by the Court on January 7, 2015, and hereby moves to have the Merit Brief of Appellant, Paul Macke, filed on July 21, 2014 be considered by this Court as an Amicus Curiae Brief. Appellant, Paul Macke, filed a Notice of Appeal on April 14, 2014, within ten days of the filing of the Notice of Appeal by Appellant, Joseph W. Testa, Tax Commissioner of Ohio. The Notice filed by Mr. Macke was filed directly with the Clerk of the Supreme Court and inadvertently not filed with the Board of Tax Appeals. Therefore, based upon R.C. §5717.04, it appears that the Notice of Appeal was deficient as to filing with the Board of Tax Appeals, although timely filed with the Clerk of the Supreme Court. Given such inadvertence, Paul Macke, hereby moves the Court to reclassify and consider the Merit Brief previously filed as an Amicus Curiae Brief in support of the Appellant, Joseph W. Testa, Tax Commissioner of Ohio.

Further, Appellant/Complainant, Paul Macke, responds to the language in the January 7, 2015 Entry in that the Notice of Appeal of Joseph W. Testa, Tax Commissioner of Ohio was timely filed and in compliance with R.C. §5717.04. Therefore, the appeal should not be dismissed, but rather Mr. Macke's Merit Brief should be reclassified and considered as an Amicus Curiae Brief.

Respectfully submitted,

/s/ William M. Bristol

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the above Response to Show Cause Order and Motion to Reclassify Merit Brief as Amicus Curiae Brief has been served upon all counsel of record, including Terrance A. Nestor and Marion E. Haynes, City of Cincinnati, City Hall, Room 214, Cincinnati, Ohio 45202; and Daniel W. Fausey and Daniel G. Kim, Asst. Attorneys General, 30 East Broad Street, 25th Floor, Columbus, Ohio 43215 by Certified Mail and/or facsimile and/or email.

/s/ William M. Bristol

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