STATE OF MICHIGAN
IN THE SUPREME COURT

Appeal from the Court of Appeals
(Hon. Fort Hood, P.J., Hon. Borrello, and Hon. Stevens, JJ)

MICHIGAN PROPERTIES, LLC,
Petitioner/Appellee,

Supreme Court No. 143085
Court of Appeals Docket No. 289174
MTT Docket No. 334137

v

MERIDIAN TOWNSHIP,
Respondent/Appellant.

MICHIGAN PROPERTIES, LLC,
Petitioner/Appellee,

Supreme Court No. 143086
Court of Appeals Docket No.: 289175
MTT Docket No. 335067

v

MERIDIAN TOWNSHIP,
Respondent/Appellant.

MICHIGAN PROPERTIES, LLC,
Petitioner/Appellee,

Supreme Court No. 143087
Court of Appeals Docket No.: 289176
MTT Docket No. 334501

v

MERIDIAN TOWNSHIP,
Respondent/Appellant.

AMICUS CURIAE BRIEF OF MICHIGAN TOWNSHIPS ASSOCIATION IN SUPPORT OF APPELLANT MERIDIAN TOWNSHIP

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JURISDICTIONAL STATEMENT

On April 5, 2011, the Michigan Court of Appeals issued for publication Michigan Properties, LLC v Meridian Township, 292 Mich App 147; 292 Mich App 801 (2011)[1] (COA Opinion). On September 28, 2011, this Honorable Court issued an Order granting leave to appeal[2]. In its Order this Honorable Court directed that the parties "include among other issues to be briefed whether the failure of the taxing authority's assessor to adjust the taxable value of real property in the year immediately after a transfer of the property in accordance with MCL 211.27a(3) precludes the Board of Review from adjusting taxable value in a later year.". This Honorable Court has jurisdiction to review this case by appeal pursuant to MCR 7.301(A)(2) and MCR 7.302. This Amicus Curiae Brief is submitted pursuant to MCR 7.306(D)(2).

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[1] Appellants Appendix, pp 4a – 9

[2] Michigan Properties, LLC v Meridian Township, 490 Mich 877; 803 NW2d 692 (2011)

STATEMENT OF QUESTION PRESENTED

1. WHETHER THE FAILURE OF THE ASSESSOR TO ADJUST THE TAXABLE VALUE OF REAL PROPERTY IN THE YEAR IMMEDIATELY AFTER A TRANSFER OF THE PROPERTY IN ACCORDANCE WITH MCL 211.27A(3) PRECLUDES THE BOARD OF REVIEW FROM ADJUSTING THE TAXABLE VALUE IN A LATER YEAR.

   The Michigan Court of Appeals answered: YES

   The Michigan Tax Tribunal answered: NO

   Petitioner/Appellee answered: YES

   Respondent/Appellant answered: NO

   Amicus Curiae Michigan Townships Association answers: NO

STATEMENT OF FACTS

Amicus Curiae hereby concurs with the Statement of Facts contained in Appellant's Brief on Appeal filed with this Honorable Court in the within cause.

ARGUMENT

1. THE FAILURE OF THE ASSESSOR TO ADJUST THE TAXABLE VALUE OF REAL PROPERTY IN THE YEAR IMMEDIATELY AFTER A TRANSFER OF THE PROPERTY IN ACCORDANCE WITH MCL 211.27A(3) DOES NOT PRECLUDE THE BOARD OF REVIEW FROM ADJUSTING THE TAXABLE VALUE IN A LATER YEAR.

A. INTRODUCTION

Proper resolution of this case is of major importance to municipal property tax administration, property tax levying entities and jurisprudence in this state. The General Property Tax Act (GPTA)[3] provides a comprehensive system for the assessment of real and personal property for ad valorem tax purposes, for the collection of such taxes, and for administration of such laws. Within this system, local assessors are charged with overseeing the assessment of thousands of parcels of property and it is assumed that some mistakes will occur. Therefore, included in this comprehensive system are a number of various statutory procedures available to correct administrative errors that may occur in the assessment of real property tax.[4] To varying degrees, most administrative errors are correctable so that the tax laws can be properly and fairly applied. The circumstances in this case fall within the purview of these corrective statutes.

In the case at bar, we are charged with analyzing the Board of Review's ability to correct an error by the assessor in failing to adjust (uncap) the taxable value of real property in the year following the transfer of the property as required by MCL 211.27a(3). The Petitioner/Appellee properly filed Property Transfer Affidavits with the local assessor regarding its 2004 acquisition of real property and through oversight the assessor failed to uncap the taxable value in the

[3] MCL 211.1 et seq.
[4] MCL 211.154(1) confers jurisdiction on the Michigan State Tax Commission to correct the taxable value of real property incorrectly reported or omitted; MCL 211.29, MCL 211.30 and MCL 211.53b Board of Review Authority; and MCL 205.735a Michigan Tax Tribunal appeals.

following tax year. The error was subsequently detected and the 2007 March Board of Review uncapped the taxable value. The Michigan State Tax Commission through its Bulletin[5] and the Michigan Tax Tribunal[6] in considering this issue both came to the proper conclusion that the March Board of Review had authority to adjust the taxable value of real property in a later year where the assessor mistakenly failed to uncap the taxable value in the year immediately after the transfer of the property. The COA Opinion in this matter, however, discounted both the opinion of the Michigan State Tax Commission and Michigan Tax Tribunal and instead determined that the failure of the assessor to adjust the taxable value of the real property in the year immediately after the transfer of the property in accordance with MCL 211.27a(3) precluded the Board of Review from adjusting the taxable value in a later year. The COA Opinion erroneously held that:

> "We conclude that the MTT erroneously concluded that MCL 211.30 permitted the uncapping of petitioner's property for the tax years in question. In doing so acknowledge that MCL 211.29 and 211.30 do grant broad power to the March Board of Review to ensure that the assessment roll complies with the provisions of the GPTA. However, we further conclude that while the March Board of Review possesses broad power, that power must be limited by other express provisions of the GPTA. In other words, while the March Board of Review may modify assessed values and tentative taxable values to be consistent with a provision of the GPTA, it may not make a modification that will contradict an express GPTA provision. Our conclusion is required by a well-established principle statutory interpretation: this court must avoid interpreting a statute in a way that would render statutory language nugatory. Robinson v City of Lansing, 486 Mich 1, 21; 782 NW2d 171 (2010). If the March Board of Review was statutorily permitted to uncap a property's value for a year that was not immediately subsequent to a year of transfer, MCL 211.27a(2) and (3) would essentially be rendered meaningless. As a result, taxpayers would be subject to perpetual uncertainty. Further, we are not persuaded by the language of MCL 211.27b(1) which addresses a circumstance which the taxable value of a property is not uncapped as a result of the transferee failing to report the property transfer. There is no allegation in this case that petitioner failed to follow the property

[5] State Tax Commission Bulletin No. 9 of 2005, Question 8
[6] Appellants Appendix, pp 44a – 58a; 67a – 78a

> protocol after the property transfer. Rather, for reasons that are unclear, respondent merely failed to uncap the property in a timely manner."[7]

Briefly, the COA Opinion is in error for a number of reasons. First while we agree that the Board of Review's broad powers must be read in harmony with other provisions of the GPTA, the COA Opinion erroneously narrowed the authority of the Board of Review too far in precluding it from correcting the assessor's error in failing to uncap the taxable value of the real property in the year following its transfer. The COA Opinion acknowledged this broad authority but gave it no accord. There are naturally some limits to Board of Review authority but correction of the assessor's error in this case is not one. If corrections can be made under MCL 211.27a(4), 211.27b(1) or 211.53b there is no reason that the assessors error can't also be corrected by the March Board of Review. However, the March Board of Review can only correct the current tax year.

Second, the COA Opinion is clearly in error as the corrective powers of the Board of Review do not render MCL 211.27a(2) and (3) meaningless, but instead they give these sections full meaning and application to the extent possible by correction of the assessor's mistake. To not correct the error would only create greater noncompliance. MCL 211.27a(3) is not a statute of limitation but instead sets forth an affirmative duty that the taxable value be uncapped and set at the State Equalized Value in the year following the transfer. Limitation periods are normally imposed to prevent harm from a delay, which is not the case here. The Petitioner/Appellee properly notified the assessor of the transfer and thereby knew that the property should be uncapped. The Petitioner/Appellee was in no way harmed by the uncapping when the error was discovered. The only parties actually harmed by the failure to timely uncap were the taxing authorities and the public who would have benefited from the tax revenue. A limitation period

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[7] Michigan Properties, LLC, Appellant's Appendix p 8a

would not protect them. There is no legal precedent to allow this duty to uncap to be waived by inaction by the assessor and perpetuated once the error is discovered.

The following arguments will more fully expound on the Board of Review authority to correct the taxable value of real property where the assessor erred in failing to adjust the taxable value in the year immediately following a transfer.

B. STANDARD OF REVIEW

The Michigan Supreme Court in Briggs Tax Service, LLC v Detroit Public Schools, et al, 485 Mich 69; 780 NW2d 753 (2010) expressed the standard of review in this type of case as follows:

> "The standard of review of Tax Tribunal cases is multifaceted. If fraud is not claimed, this Court reviews the Tax Tribunal's decision for misapplication of the law or adoption of a wrong principle. We deem the Tax Tribunal's factual findings conclusive if they are supported by 'competent, material, and substantial evidence on the whole record'. But when statutory interpretation is involved, this Court reviews the Tax Tribunal's decision de novo." (Footnotes omitted).[8]

Constitutional and statutory interpretation matters are reviewed de novo.[9] This case involves constitutional analysis and statutory interpretation with regard to the jurisdiction of the Board of Review; therefore, review of this matter is de novo.

C. RULES OF CONSTRUCTION

When reviewing a constitutional provision, the primary objective is to realize the intent of the people and in doing so, apply the plain meaning of the language used unless they are technical legal terms.[10]

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[8] Briggs, supra, at 75.
[9] Toll Northville LTD v Township of Northville, 480 Mich 6 at 10-11; 743 NW2d 902 (2008).
[10] Toll Northville LTD v Township of Northville, supra, at 11.

Questions of statutory interpretation are questions of law.[11] The primary goal of statutory interpretation is to give effect to the intent of the legislature.[12] The first step in that determination is to review the language of the statute itself.[13] If a statute is unambiguous on its face, the legislature will be presumed to have intended the meaning expressed and judicial construction is neither required nor permissible.[14] The legislature is presumed to have intended the meaning as expressed and courts should presume that every word has some meaning and give effect to every word, phrase and clause.[15] If possible, every word of a statute should be given meaning, and no word shall be treated by surplusage or rendered nugatory.[16]

"All words and phrases shall be construed and understood according to the common and approved usage of the language; but technical words and phrases, and such as may have acquired a peculiar and appropriate meaning of the law, shall be construed and understood according to such peculiar and appropriate meaning".[17]

With these rules of statutory construction in mind, the next step is to review the relevant constitutional provision and statutes. As will be seen, the language is unambiguous with regard to the jurisdiction of the Board of Review to correct the assessor's error in failing to uncap the taxable value as required.

D. CONSTITUTIONAL AND STATUTORY REVIEW

In a special election held on March 15, 1994, the Michigan electors voted in support of Proposal A. Proposal A was a constitutional amendment to Article 9 Section 3 of the Michigan

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[11] In re: MCI Telecommunications, 460 Mich 396, at 413; 596 NW2d 164 (1999).
[12] In re: MCI Telecommunications, supra at 411
[13] In re: MCI Telecommunications, supra at 411
[14] In re: MCI Telecommunications, supra, at 411
[15] City of Detroit v Sledge, 223 Mich App 43; 565 NW2d 690 (1997); Grebner v Ingham County, 220 Mich App 513; 560 NW2d 351 (1996).
[16] Baker v General Motors, 409 Mich 639; 297 NW2d 387 (1980)
[17] Briggs, supra, at 77, citing MCL 8.3a.

Constitution of 1963. Article 9 Section 3 of the Michigan Constitution of 1963 was amended to provide in relevant part that:

> " . . . For taxes levied in 1995 and each year thereafter, the legislature shall provide that the taxable value of each parcel of property adjusted for additions and losses shall not increase each year by more than the increase in the immediately preceding year in the general price level, as defined in Section 33 of this article, or 5%, whichever is less until ownership of the parcel of property is transferred. When ownership of the parcel of property is transferred as defined by law, the parcel shall be assessed at the applicable portion of current true cash value. . . ." (Emphasis Added)

The intent and plain meaning of this constitutional provision as it relates to subsequent transfers of property is readily apparent.[18] The taxable value of a parcel of property is capped until a transfer of ownership and at such time it "shall" be assessed at the applicable portion of true cash value. There is no exception to this language indicating that it should not be implemented if the assessor fails to perform this duty. The intent of Proposal A is not furthered by such an interpretation and, in fact, it would be thwarted.

The legislature adopted enabling legislation[19] in order to implement Proposal A and, in doing so, amended MCL 211.27a with regard to the new constitutional requirements of capping increases in taxable value and uncapping the taxable value upon the transfer of the property.

MCL 211.27a provides in relevant part that:

> "(1) Except as otherwise provided in this section, property shall be assessed at 50% of its true cash value under Section 3 of Article IX of the State Constitution of 1963.
> (2) Except as otherwise provided in subsection (3), for taxes levied in 1995 and for each year after 1995, the taxable value of each parcel of property is the lesser of the following: (a) the property's taxable value in the immediately preceding year minus any losses, multiplied by the lesser of 1.05 or the inflation rate, plus all additions. For taxes levied in 1995, the property's taxable value in the

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[18] Klooster v City of Charlevoix, 488 Mich 289, at 296; 795 NW2d 578 (2011) "The purpose of Proposal A was to limit tax increases on property as long as it remains owned by the same party, even though the actual market value of the property may have risen at a greater rate." (citation omitted)
[19] P.A. 415 of 1994

> immediately preceding year is the property's state equalized valuation in 1994. (b) the property's current state equalized valuation.
> (3) Upon a transfer of ownership of property after 1994, the property's taxable value for the calendar year following the year of the transfer is the property's state equalized valuation for the calendar year following the transfer.
> (4) If the taxable value of property is adjusted under subsection (3), the subsequent increase in the property's taxable value is subject to the limitation set forth in subsection (2) until a subsequent transfer of ownership occurs. If the taxable value of property is adjusted under subsection (3) and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted at the July or December Board of Review. Notwithstanding the limitation provided in Section 53b(1) on the number of years for which a correction may be made, the July or December Board of Review may adjusted the taxable value of property under this subsection for the current year and for the three immediately preceding calendar years. A corrected tax bill shall be issued for each tax year for which the taxable value is adjusted by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll. For purposes of Section 53b, an adjustment under this subsection shall be considered the correction of a clerical error.
>
> * * *" (Emphasis added)

The above-referenced constitutional and statutory language is unambiguous. Proposal A clearly requires that the statute be written such that when real property is transferred, the taxable value is automatically uncapped and set at the assessed applicable portion of true cash value (i.e., SEV). This requirement is implemented through MCL 211.27a(3) which again mandatorily requires the uncapping of a property's taxable value for the calendar year following the year of the transfer and setting the newly uncapped taxable value at the property's state equalized value for that year. The local assessor is the administrator of this simple clerical or ministerial duty upon a transfer. This duty involves no question of assessing methodology or valuation accuracy but, rather, just requires the new taxable value to be set at the state equalized value in the year following the transfer. The assessor cannot waive operation of the Constitution and statutes. Unfortunately, mistakes will be made in administering statutory property tax provisions and that is why there

are numerous corrective statutory provisions in the GPTA.[20] Exercise of a corrective statute clearly does not render MCL 211.27a(2) and (3) meaningless but, instead, carries forward its intent.

All of these corrective statutory provisions are part of the comprehensive property tax administration provisions contained in the GPTA and are to be read "in pari materia".[21] These corrective statutes must be read in harmony with MCL 211.27a(2) and (3). In the case at bar the Petitioner/Appellee did what was required by statute and notified the township assessor who then failed to carry forward the provisions of MCL 211.27a(3). It is untenable to claim that this one error by the assessor is somehow uncorrectable in light of the corrective statutes in the GPTA. There are, in fact, a number of corrective statutes in the GPTA that specifically address errors in administering the uncapping upon a transfer and these function in concert with the general broad authority of the Board of Review to correct errors. When read together harmoniously, they all work together to form a complete process to handle all types of such errors (i.e. property owners fault, assessors misunderstanding of whether a transfer occurred, clerical error and assessor oversight). In order to better understand this process, we should start with analyzing the March Board of Review's general authority to correct the error.

MCL 211.29 addresses approval, correction of errors, and adoption of the annual tax roll by the Board of Review. MCL 211.29 provides in relevant part that:

> "(1) On the Tuesday immediately following the first Monday in March, the Board of Review of each township shall meet at the office of the supervisor, at which time the supervisor shall submit to the Board the assessment roll for the current

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[20] i.e. MCL 211.154(i), MCL 211.53a, MCL 211.53b, MCL 211.29, MCL 211.30, MCL 211.27a(4), MCL 211.27b and c

[21] McNeal v Charlevoix Co., 275 Mich App 686, 701, 741 NW2d 27 (2007) "Statutes that relate to the same subject or share a common purpose are *in pari materia* and must be read together as one law"; Walters v Leach, 279 Mich App 707, 710, 761 NW2d 143 (2008). "The object of the *in pari materia* rule is to give effect to legislative intent expressed in harmonious statutes."

> year, as prepared by the supervisor, and the Board shall proceed to examine and review the assessment roll.
> (2) During that day, and the day following, if necessary, the Board, of its own motion, or on sufficient cause being shown by a person, shall add to the roll the names of persons, the value of personal property, and the description and value of real property liable to assessment in the township, omitted from the assessment roll. The Board shall correct errors in the names of persons, in the descriptions of property upon the roll, and in the assessment and valuation of property. The Board shall do whatever else is necessary to make the roll comply with this act.
> (3) The roll shall be reviewed according to the facts existing on the tax day. The Board shall not add to the roll property not subject to taxation on the tax day, and the Board shall not remove from the roll property subject to taxation on that date regardless of a change in the taxable status of the property since that day.
> (4) The Board shall pass upon each valuation and each interest, and shall enter the valuation of each, as fixed by the Board, in a separate column.
>
> * * *" (Emphasis added)

The unambiguous intent of the above language is to grant the Board of Review broad authority with regard to correction of errors in the tax roll and doing what is needed to make the roll comply with the GPTA[22]. Once the assessor's prior error in failing to uncap the property in the year following its transfer is brought to the Boards attention, this broad authority would require the Board of Review to correct the error. To find otherwise would allow the error to perpetuate in violation of the intent of Proposal A and its enabling legislation. This corrective authority is harmonious with the GPTA, not in conflict. Correction requires no review of past years valuation accuracy or methodology but simply requires uncapping using the SEV in the year after transfer. The March Board of Review correction and uncapping would appear on the current tax roll and would not require the owner to pay any additional taxes that would have been levied back to the original transfer. There is absolutely no harm to any party by correcting this error. In this case, the property owner properly notified the assessor of the transfer of ownership

[22] While this authority is broad, it obviously has some limits within the confines of the overall property tax scheme. For example, it is not carte blanche for the Board of Review to reopen jurisdictionally barred past valuation disputes as this would render jurisdictional language in MCL 205.735a a nullity. The correction in this case of the ministerial duty to uncap falls within the appropriate confines.

and would have been fully aware that the property's taxable value should have been uncapped and reset at the SEV. Because the error was the assessors, the owner ended up receiving a windfall until caught and corrected by the Board of Review.

Additionally, MCL 211.30(4) addresses protests to the March Board of Review and provides in relevant part that during the March Board of Review meetings:

"(4) . . . The board of review, on its own motion, may change assessed values or tentative taxable values or add to the roll property omitted from the roll that is liable to assessment if the person who is assessed for the altered valuation or for the omitted property is promptly notified and granted an opportunity to file objections to the change at the meeting or at a subsequent meeting. . ."

This language taken in context with MCL 211.29 and in harmony with the GPTA bolsters the understanding that the Board of Review has broad corrective powers that can undoubtedly address the assessors error in the case at bar. The correction is made to the current year's tax roll and requires nothing more than a clerical entry of data to carry forward what was originally required (i.e. set taxable value at SEV).

It is instructive to review MCL 211.27b(1) and MCL 211.27a(4) as these provisions help demonstrate that errors in the application of MCL 211.27a(3) can be corrected and that certain errors require additional remedies beyond those provided for generally in MCL 211.29 or MCL 211.30.

MCL 211.27b provides in relevant part that:

"(1) If the buyer, grantee, or other transferee in the immediately preceding transfer of ownership of property does not notify the appropriate assessing office as required by section 27a(8), the property's taxable value shall be adjusted under section 27a(3) and all of the following shall be levied:

(a) Any additional taxes that would have been levied if the transfer of ownership had been recorded as required under this act from the date of transfer.

(b) Interest and penalty from the date the tax would have been originally levied.

(c) A penalty of $5.00 per day for each separate failure beginning after the 45 days have elapsed, up to a maximum of $200.00.
***"

Rather than being limited to only making the correction in the tax year under review pursuant to MCL 211.29 there are times when something more is needed. When the uncapping error occurs do to the fault of the property owner not providing the required notice, MCL 211.27b(1) provides that the owner becomes liable for ,among other things, all the taxes that would have been incurred if the taxable value was properly uncapped following the transfer. The taxable value is then appropriately adjusted under MCL 211.27a(3).

Similarly MCL 211.27a(4), as quoted previously, allows for greater curative authority than MCL 211.29 where the taxable value of property had been adjusted as though there was a transfer, however, the assessor determines at a later date that there had not been a transfer. In this case the taxable value of the property is adjusted as a clerical error by the July or December Board of Review.[23] MCL 211.27a is needed because it goes beyond what the March Board of Review can do and it overrides the refund limitations placed upon the July and December Board of Review (correct current year and the prior year only). It allows the Board of Review to adjust the taxable value of the property for the current year and for the three immediately preceding calendar years. This allows for a more favorable refund to the taxpayer than the Board of Review could normally do. These provisions are clearly intended to address special cases that require more

[23] MCL 211.53b(1)

remedial powers to fairly handle the error and are in complete harmony with the March Board of Review having authority to correct the current year tax roll where the assessor erred in failing to uncap the taxable value following a transfer as required. Further MCL 211.27a(4) lends credence to the argument that the assessors error in failing to uncap is a qualified clerical error correctable by the July or December Board of Review under MCL 211.53b (but not under the special provisions of MCL 211.27a(4)).

E. Petitioner/Appellees cases distinguished.

The Petitioner/Appellee in their Brief on Appeal cite numerous cases as to why a March Board of Review is not empowered to uncap the taxable value of the property as such uncapping is only permitted in the year immediately following a transfer.[24] None of these cases however are on point. These cases can be distinguished from the case at bar for a number of reasons. First, these cases are addressing the jurisdiction of the Michigan Tax Tribunal to hear valuation disputes not the authority of the Board of Review to correct errors in effectuating a required uncapping. Second, these cases relied upon by the Petitioner/Appellee all involved assessment valuation disputes related to valuation accuracy and methodology which required timely appeal to invoke the jurisdiction of the Michigan Tax Tribunal over these issues. These assessment disputes involved analysis of the accuracy of prior tax year, therefore, there was no jurisdiction on behalf of the Michigan Tax Tribunal to hear them. Third, the basis for having relatively short limitation periods for appeal on valuation disputes to the Michigan Tax Tribunal (i.e.to ensure the ability of

[24] C & J Investments of Grayling, LLC, 207 WL 3357690; Spring Hill Associates, LP v Township of Shelby, Michigan Court of Appeals Unpublished Opinion Per Curim, issued December 11, 2003 (Docket No. 247100); U-Wash, Inc. v Township of Royal Oak, Michigan Court of Appeals Unpublished Opinion Per Curim, issued February 22, 2007 (Docket No. 266048); Singh Management Co. v City of Northville, Michigan Court of Appeals Unpublished Opinion Per Curim, issued January 12, 2006 (Docket No. 256258); J H Campbell, Inc. v Township of Dexter, Michigan Court of Appeals Unpublished Opinion Per Curim, issued March 8, 2011 (Docket No. 295455); and MJC/Lotus Group v Township of Brownstone, ____ Mich App _____; _____ NW2d _____ on Leave to Appeal in ______ Mich App ______ (2011).

the government to rely on tax revenues and to protect the ability of the assessing unit to defend their values) are not present when considering correction of the assessor's error in failing to uncap the taxable value as required under MCL 211.27a(3). In the case at bar, the issue is not a valuation dispute but rather a correction of an error of the assessor to perform the administrative function of making the taxable value the same as the SEV in the year following the transfer. The courts, in the cases cited by the Petitioner/Appellee properly estopped backdoor challenges to taxable value, but this is not the circumstance presented by this case.

CONCLUSION

Respectfully submitted.

Dated: January 18, 2012

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