

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

Donnel M. Dickerson,
Petitioner,

v

MTT Docket No. 277777

Frenchtown Charter Township,
Respondent.

Tribunal Judge Presiding
Richard A. Southern

FINAL JUDGMENT

ORDER GRANTING PETITIONER'S MOTION FOR SUMMARY DISPOSITION

**ORDER DENYING PETITIONER'S MOTION FOR ORAL ARGUMENT ON
SUMMARY DISPOSITION AND IMMEDIATE CONSIDERATION**

I. INTRODUCTION

Petitioner, Donnel M. Dickerson, is appealing the true cash, assessed, and taxable values of the subject property for the 2000 and 2001 tax years. On December 14, 2006, Petitioner filed a Motion for Summary Disposition under MCR 2.116(C)(9), which entitles the moving party to summary disposition when the opposing party has failed to state a valid defense to the claim asserted against it, and MCR 2.116(C)(10), which entitles the moving party to summary disposition when there is no genuine issue as to any material fact, and the moving party is entitled to judgment as a matter of law. On December 27, 2006, Respondent submitted its response in opposition to Petitioner's Motion.

On March 21, 2008, Petitioner, Donnel M. Dickerson, also filed a Motion for Oral Argument on [Petitioner's December 14, 2006 Motion for] Summary Disposition and Immediate Consideration. On April 7, 2008, Respondent filed a response to the Motion for Oral Argument and Immediate Consideration; the Motion was denied and is discussed herein.

II. FINDINGS OF FACT

The property under appeal is a parcel of residential property owned by Petitioner Donnel M. Dickerson. The subject property is located in Frenchtown Charter Township, Monroe County, Michigan, identified as parcel number 58-07-945-069-00 and commonly known as the Cypress Pointe Subdivision. Respondent, Frenchtown Charter Township, is responsible for assessing real property located within the Township. On June 29, 2000, Petitioner filed an appeal with the Tribunal, contesting the subject property's true cash, assessed and taxable values for the 2000 tax year. The Petition was later amended, by leave of the Tribunal, to include the 2001 tax year.

A four-day hearing was held in this matter in early September 2003, at which time both parties presented evidence and testimony in support of their positions. Following the conclusion of the hearing, Petitioner filed a motion with the Tribunal requesting the Tribunal place the case in abeyance, pending the outcome of *Toll Northville Ltd Partnership, et al v Township of Northville*, 272 Mich App 352, 385; 726 NW2d 57 (2006). In *Toll*, the petitioner challenged the validity of MCL 211.34d(1)(b)(viii), which permits municipalities to increase the taxable value to developers of their property based upon infrastructure improvements. This case was filed in the Wayne County Circuit Court. The Tribunal entered an Order granting Petitioner's Motion on October 25, 2004, pending a final determination in *Toll*.

Upon consideration of cross motions for summary disposition, the Wayne County Circuit Court issued a written opinion "granting the developers summary disposition and denying the township summary disposition." In response to the denial of its Motion for Summary Disposition, the township appealed to the Michigan Court of Appeals, which affirmed the Circuit

Court's holding, and further determined that MCL 211.34d(1)(b)(viii) was unconstitutional. *Id.* at 376.

The township appealed the Circuit Court's decision and the Michigan Supreme Court granted leave to appeal to address whether public service improvements are additions to property within the meaning of Proposal A, Const 1963, art 9, §3, which allows for an increase in the property's taxable value. The Michigan Supreme Court affirmed in part, upholding the judgment of the Court of Appeals that MCL 211.34d(1)(b)(viii) is unconstitutional, and vacated two parts of the Court of Appeals' judgment. *Toll Northville, Ltd Partnership, et al v Township of Northville*, 480 Mich 6; 743 NW2d 902 (2008). The first part vacated was the Court of Appeals' definition of "ambiguous." Second, the Supreme Court's decision overturned the Court of Appeals' conclusion that ". . . taxing property on the basis of the value added by the availability of public services and also taxing utility liens as personal property of the utility companies results in 'double taxation.'" *Id.* at 6.

III. PETITIONER'S CONTENTIONS

In support of its Motion, Petitioner contends that in light of the Michigan Court of Appeals' decision in *Toll*, determining the true cash value and assessed value are no longer relevant issues in this case. To that end, Petitioner will accept Respondent's determination of true cash value and assessed value, as well as its methodology for determining taxable value. Thus, the only remaining issue is how taxable value is to be calculated after the *Toll* decision. Petitioner contends that because there are no genuine issues of material fact in regards to the subject property's true cash and assessed values, and because the issue of calculating taxable

value in light of the decision in *Toll* presents a question of law rather than fact, the Tribunal may find for Petitioner as a matter of law.

Petitioner further contends that the Court of Appeals' decision in *Toll* requires this Tribunal to find Respondent's calculation of the subject property's taxable value unconstitutional. "In *Toll-Northville*, the Michigan Court of Appeals struck down MCL 211.34d(1)(b)(viii)...[and] [i]n reaching that conclusion, the court held that even when infrastructure improvements are placed upon the parcel itself, they cannot be constitutionally added to taxable value...."¹ Petitioner contends that Respondent included the value of infrastructure improvements in the subject property's taxable value, and because including such additions in the taxable value calculation violates the Constitution under the Court of Appeals' holding in *Toll*, the taxable value of the subject property must be recalculated using standards that comport with constitutional mandates.

Subsequent to the Michigan Supreme Court's decision in *Toll*, Petitioner submitted a Motion for Oral Argument on Summary Disposition. Petitioner contends that oral argument will give the Tribunal an opportunity to clear up any confusion that may have resulted from Respondent's response and the long history of this case.

IV. RESPONDENT'S CONTENTIONS

In opposition to Petitioner's Motion, Respondent contends that Petitioner's Motion for Summary Disposition is untimely. Respondent asserts that the Tribunal established a final date for the filing of dispositive motions, which passed prior to the full and complete hearing held in this matter in 2003.

¹ Petitioner's brief at 3.

Respondent further contends that even if the Tribunal determines that Petitioner's Motion was timely filed, Petitioner's Motion for Summary Disposition is premature. Respondent notes that the Michigan Court of Appeals' decision in *Toll v Twp of Northville*, 272 Mich App 352 (2006), is currently pending before the Michigan Supreme Court. Because there has been no final disposition of the *Toll case*, Respondent contends that removing the case from abeyance at this juncture is inappropriate.

Moreover, even if Petitioner's Motion for Summary Disposition is timely and appropriate, Respondent contends that the fact that the case was placed in abeyance pending the outcome of the *Toll case* is not dispositive to the Tribunal's decision on this matter. Respondent contends that although Petitioner argues that the improvements are actually "additions" under MCL 211.34d(1)(b)(viii) and therefore the subject parcel may not be assessed as improved, no proofs were offered to the Tribunal at all as to the impropriety of the addition of the new construction or as to what improvements or additions constitute "public services" or "public service improvements" as used in MCL 211.34d(1)(b)(viii) and as provided for by Michigan Constitution Article 8, Section 3. Thus, Petitioner has not met his burden of proof as to the value of the additions and the burden of defining those improvements as "public services." Even assuming that the Michigan Court of Appeals' decision is upheld by the Michigan Supreme Court, Respondent argues the decision is not determinative of the outcome in this case.

In response to Petitioner's Motion for Oral Argument, Respondent also contends that ". . . there is no need for a motion, oral argument or any other post hearing action other than an

adjudication on the merits. A four day trial was held in this matter and the Tribunal should render a decision based on that trial.”²

V. APPLICABLE LAW

A. Summary Disposition Under MCR 2.116(C)(10)

Under MCR 2.116(C)(10), a motion for summary disposition will be granted if the documentary evidence demonstrates that there is no genuine issue of material fact, and the moving party is entitled to judgment as a matter of law. *Smith v Globe Life Insurance*, 460 Mich 446, 454-55; 597 NW2d 28 (1999). In *Occidental Dev LLC v Van Buren Twp*, MTT Docket No. 292745, March 4, 2004, the Tribunal stated the standards governing motions for summary dispositions as follows:

Motions for summary disposition are governed by MCR 2.116. A motion for summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues regarding which the moving party asserts there is no genuine issue of material fact. *Maiden v Rozwood*, 461 Mich 109, 119; 597 NW2d 817 (1999). *JW Hobbs Corp v Mich Dep’t of Treasury*, Court of Claims Docket No. 02-166-MT (January 14, 2004). This particular motion has had a longstanding history in the Tribunal. *Kern v Pontiac Twp*, *supra*; *Beerbower v Dep’t of Treasury*, MTT Docket No. 73736 (November 1, 1985); *Lichnovsky v Mich Dep’t of Treasury*, *supra*; *Charfoos v Mich Dep’t of Treasury*, MTT Docket No. 120510 (May 3, 1989); *Kivela v Mich Dep’t of Treasury*, MTT Docket No. 131823.

In *Quinto v Cross & Peters Co*, 451 Mich 358, 362-63; 547 NW2d 314 (1996), the Michigan Supreme Court set forth the following standards for reviewing motions for summary disposition brought under MCR 2.116(C)(10):

In reviewing a motion for summary disposition under MCR 2.116(C)(10), the trial court considers affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties, MCR 2.116(G)(5), in the light most favorable to the

² Respondent’s Answer at 2.

party opposing the motion. A trial court may grant a motion for summary disposition under MCR 2.116(C)(10) if affidavits or other documentary evidence show there is no genuine issue in respect to any material fact, and the moving party is entitled to judgment as a matter of law. MCR 2.116(C)(10), (G)(4).

In presenting a motion for summary disposition the moving party has the initial burden of supporting its position by affidavits, depositions, admissions, or other documentary evidence.

Neubacher v Globe Furniture Rentals, 205 Mich App 418, 420; 522 NW2d 335 (1994). The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists.

Id. Where the burden of proof at trial on a dispositive issue rests on a nonmoving party, the nonmoving party may not rely on mere allegations or denials in pleadings, but must go beyond the pleadings to set forth specific facts showing that a genuine issue of material fact exists.

McCart v J Walter Thompson, 437 Mich 109, 115; 469 NW2d 284 (1991). If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted. *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1992). In the event, however, it is determined an asserted claim can be supported by evidence at trial, a motion under subsection (C)(10) will be denied. *Arbelius v Poletti*, 188 Mich App 14; 469 NW2d 436 (1991).

B. Summary Disposition Under MCR 2.116(C)(9)

A motion brought under MCR 2.116(C)(9) seeks a determination whether the opposing party has failed to state a valid defense to the claim asserted against it. *Nicita v Detroit*, 216 Mich App 746, 750; 550 NW2d 269 (1996). Only the pleadings are considered in a motion under MCR 2.116(C)(9). MCR 2.116(G)(5). “The well-pleaded allegations are accepted as true, and the test is whether the defendant's defenses are so clearly untenable as a matter of law that no factual development could possibly deny a plaintiff's right to recovery.” *Nicita, supra* at 750.

VI. CONCLUSIONS OF LAW

This Tribunal has carefully considered Petitioner's Motion for Summary Disposition and Respondent's Answer under the criteria for MCR 2.116(C)(9) and (10), and based on the pleadings and other documentary evidence filed with the Tribunal, has determined that granting Petitioner's Motion is appropriate. The Tribunal agrees with Petitioner's contention that the Michigan Supreme Court's decision mandates Summary Disposition be granted in favor of Petitioner.

The Michigan Supreme Court's decision of the *Toll* case was entered on February 5, 2008. This decision represents the current state of the law in Michigan; therefore, removing the above-captioned case from abeyance at this juncture is appropriate. The Michigan Supreme Court, affirming the Michigan Court of Appeals' decision, held that MCL 211.34d(1)(b)(viii) is unconstitutional because it is inconsistent with the meaning of "additions" as used in Const. 1963, art.9, §3 and therefore public service improvements are not taxable additions to property. *Toll v Twp of Northville*, 480 Mich 6, 8-9 (2008). Moreover, "public services" means water service, sewer service, a primary access road, natural gas service, electrical service, telephone service, sidewalks, or street lighting. MCL 211.34d(1)(b)(viii).

Further, the Supreme Court distinguished the value of physical services, i.e., wires, pipes, etc., as tangible property from the market value added by the availability of utility services. *Id.* at 15. As concluded by the Supreme Court, the construction of public service improvements on real property is not an addition to the taxable value of the property. However, the addition of public service improvements to real property will ultimately increase the value of that property due to the increased utility of the land. The Supreme Court clearly differentiated the land's

increased value added by the availability of public services from the taxing of utility lines as personal property of the utility companies by vacating the Court of Appeals' decision that this results in "double taxation."

In the current case, Petitioner installed gas lines, water mains, sanitary sewers, storm sewers, and roadways to property that was ultimately developed into a residential subdivision. These installations are considered public services according to the aforementioned statute. Clearly, in accordance with the *Toll* decision, the public improvements installed on Petitioner's property are *not* additions to the taxable value of the property, but the additions may ultimately increase the property's market value. Although Petitioner's land may increase in value because of the infrastructures installed on the land, the infrastructures themselves are *not* taxable as "additions" to Petitioner's property.

Petitioner has proven through affidavits, pleadings, and documentary evidence that there is no genuine issue in respect to any material fact. MCR 2.116(C)(10). Further, pursuant to MCR 2.116(C)(9), Respondent has failed to state a valid defense to Petitioner's claim that the calculation of the subject property's taxable value must be discounted because public service improvements do not constitute additions to property. Respondent defends that it followed the recommended process for valuation for the 2000 tax year as set forth in the "Assessors Manual," which is published and distributed by the State Tax Commission. Nevertheless, the Supreme Court concludes "[t]hat MCL 211.34d(1)(b)(viii) is unconstitutional because it is inconsistent with the meaning of the term "additions" as established by Proposal A." Accordingly, Petitioner is entitled to judgment as a matter of law.

Based upon the above conclusions of law, and pursuant to *Toll*, the 2000 and 2001 taxable values of Petitioner's property must be adjusted. The revised taxable values must reflect

assessments that do not include additions from the installation of public service improvements on the subject property. In Petitioner’s Motion for Summary Disposition, Petitioner stated he accepts Respondent’s determination of true cash value and assessed value, as well as its methodology for determining taxable value. Further, Exhibit “D” of Petitioner’s Motion for Summary Disposition incorporates the detail of Respondent’s figures, per year and per lot, minus the infrastructure improvements and is incorporated by reference in this Final Judgment. As such, the taxable values for the subject property are revised as follows:

Year	Current TV	Revised TV
2000	\$1,100,542	\$115,642
2001	\$1,719,280	\$389,599

Further, while a party may “request oral argument in a motion or a response to a motion” in accordance with Tribunal Notice 2008-8; generally “[o]ral argument is not allowed on motions, except by order of the tribunal,” pursuant to TTR 230(4). The Tribunal finds that, in this case, oral argument will not facilitate an expedited resolution of the above-captioned case. Thus, in light of the Supreme Court’s decision, Petitioner’s motion for oral argument is moot.

VI. JUDGMENT

IT IS ORDERED that Petitioner’s Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that the property’s taxable values for the tax years at issue shall be as set forth in the above table.

IT IS FURTHER ORDERED that Petitioner's Motion for Oral Argument on Summary Disposition and Immediate Consideration is DENIED AS MOOT.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the property's taxable values as finally shown in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization. See MCL 205.755. To the extent that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund as required by the Final Opinion and Judgment within 90 days of the entry of the Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and of penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of this Final Opinion and Judgment. Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 1995, at a rate of 6.55% for calendar year 1996, (ii) after December 31, 1996, at a rate of 6.11% for calendar year 1997, (iii) after December 31, 1997, at a rate of 6.04% for calendar year 1998, (iv) after December 31, 1998, at the rate of 6.01% for calendar year 1999, (v) after December 31, 1999, at the rate of 5.49% for

calendar year 2000, (vi) after December 31, 2000, at the rate of 6.56% for calendar year 2001, (vii) after December 31, 2001, at the rate of 5.56% for calendar year 2002, (viii) after December 31, 2002 at the rate of 2.78% for calendar year 2003, (ix) after December 31, 2003, at the rate of 2.16% for calendar year 2004, (x) after December 31, 2004, at the rate of 2.07% for calendar year 2005, (xi) after December 31, 2005, at the rate of 3.66% for calendar year 2006, (xii) after December 31, 2006, at the rate of 5.42% for calendar year 2007, and (xiii) after December 31, 2007, at the rate of 5.81% for calendar year 2008.

This Order resolves all pending claims in this matter and closes this case.

MICHIGAN TAX TRIBUNAL

Entered: May 22, 2008

By: Hon. Richard A. Southern

Exhibit “D”

Tax ID No.	Tax Yr.	Current AV	Current TV	Revised TV	TV Reduction
945-069-00	2000	\$ 1,114,100	\$ 1,100,542	\$ 115,642	\$ 984,900
774-000-01	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-002-00	2001	\$ 186,100	\$ 146,811	\$ 135,129	\$ 11,682
774-003-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-004-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-005-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-006-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-007-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-008-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-009-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-010-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-011-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-012-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-013-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-014-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-015-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-016-00	2001	\$ 169,800	\$ 155,811	\$ 1,529	\$ 154,282
774-017-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-018-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-019-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-020-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-021-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-022-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-023-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-024-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-025-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-026-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-027-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-028-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-029-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482

774-030-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-031-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-032-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-033-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-034-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-035-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-036-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-037-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-038-00	2001	Not appealed	Not appealed	Not appealed	\$ 0
774-039-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-040-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-041-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-042-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-043-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-044-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-045-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-046-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-047-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-048-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-049-00	2001	\$ 37,500	\$ 16,011	\$ 1,529	\$ 14,482
774-050-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-051-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-052-00	2001	Not appealed	Not appealed	Not appealed	\$ 0
774-053-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-054-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-055-00	2001	Not appealed	Not appealed	Not appealed	\$ 0
774-056-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-057-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-058-00	2001	Not appealed	Not appealed	Not appealed	\$ 0
774-059-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-060-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-061-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-062-00	2001	Not appealed	Not appealed	Not appealed	\$ 0

774-063-00	2001	\$ 32,500	\$ 16,011	\$ 1,529	\$ 14,482
774-064-00	2001	\$ 171,150	\$ 145,361	\$ 133,679	\$ 11,682
774-065-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-066-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-067-00	2001	\$ 35,000	\$ 16,011	\$ 1,529	\$ 14,482
774-068-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-069-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-070-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-071-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-072-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-073-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-074-00	2001	\$ 38,450	\$ 38,450	\$ 1,529	\$ 36,921
774-075-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-076-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-077-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-078-00	2001	Not appealed	Not appealed	Not appealed	\$ 0
774-079-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-080-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-081-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-082-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-083-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-084-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-085-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-086-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
774-087-00	2001	\$ 30,000	\$ 16,011	\$ 1,529	\$ 14,482
Total	2000		\$ 1,100,542	\$ 115,642	\$ 984,900
	2001		\$ 1,719,280	\$ 389,599	\$ 1,329,681

Footnotes omitted.