

STATE OF MICHIGAN
COURT OF APPEALS

TAYLOR COMMONS,

Plaintiff-Appellant,

v

CITY OF TAYLOR and COUNTY OF WAYNE,

Defendant-Appellees.

FOR PUBLICATION

February 5, 2002

No. 224686

Wayne Circuit Court

LC No. 96-635327-AW

Updated Copy

April 26, 2002

Before: Neff, P.J., and Wilder and Cooper, JJ.

WILDER, J. (*concurring*).

This Court concluded in *Ann Arbor v Nat'l Center for Mfg Sciences, Inc*, 204 Mich App 303, 305-306; 514 NW2d 224 (1994), that the constitutionality of a statute providing for ad valorem taxation must be evaluated under an equal protection analysis. The Supreme Court precedent relied on by appellant does not directly address or refute this conclusion. Accordingly, the decision in *Ann Arbor* is binding on this panel, and I concur in the result reached by the majority.

/s/ Kurtis T. Wilder