Circuit Court for Harford County
Case No. C-12-CV-18-000480

UNREPORTED

IN THE COURT OF SPECIAL APPEALS

OF MARYLAND

No. 283

September Term, 2019

BRUTUS 630, LLC,

v.

HARFORD COUNTY, ET. AL.

Meredith,
Leahy,
Shaw Geter,

JJ.

Opinion by Shaw Geter, J.

Filed: August 12, 2020

* This is an unreported opinion, and it may not be cited in any paper, brief, motion, or other document filed in this Court or any other Maryland Court as either precedent within the rule of stare decisis or as persuasive authority. Md. Rule 1-104.

This is an appeal from an affirmance by the Circuit Court for Harford County of the Maryland Tax Court's decision granting summary judgment in favor of appellees, the Town of Bel Air (the "Town") and Harford County (the "County"). Brutus 630, LLC ("Brutus"), appellant, initially sought a refund of sewer connection charges paid to the Town between 2004 and 2011. The Town denied the claim and Brutus filed an appeal to the Tax Court. The appeal was dismissed by that Court for lack of jurisdiction because it sought a refund of charges or fees, not taxes. Following another judicial review and appeal, the Court of Appeals, ultimately, remanded the case to the Tax Court, holding the Tax Court had jurisdiction over the refund claim. *Brutus 630, LLC v. Town of Bel Air*, 448 Md. 355, 383 (2016).

Upon remand to the Tax Court, Harford County was joined as a party. The Town and County then moved to dismiss certain claims as barred by the statute of limitations and all parties filed motions for summary judgment. Following a hearing, the Tax Court granted appellees' motions and upon review, the circuit court affirmed the Tax Court's decision. This timely appeal followed. Appellant presents the following questions for our review, which we have rephrased and consolidated

1. Did the Tax Court err in determining certain claims were barred by the statute of limitations set forth in § 20-115 of the Local Government Article of the Annotated Code of Maryland?

2. Did the Tax Court err in granting summary judgment?

3. Was the Tax Court's decision in conformity with the law and supported by substantial evidence in the record?

For reasons to follow, we affirm the Tax Court.[1]

BACKGROUND

In 1965, before Harford County became a Charter County, Sod Run Waste Water Plant was the sewage treatment facility that serviced most of the county. The facility was built by the Harford County Metropolitan Commission (the "HCMC"). The Town of Bel Air, however, disposed of its sewage in its own wastewater treatment plant. To secure federal grants to upgrade Sod Run, the HCMC sought out the Town as a customer and persuaded the Town to give up its sewage treatment facility. In 1969, the Town signed its first Sewer Service Agreement with the HCMC for the use of Sod Run. Harford County became a Charter County in 1971, and HCMC was abolished and replaced by Harford County in 1973. On August 8, I977 and May 29, 1979, the Town of Bel Air entered into

[1] Appellant originally presented the following questions for our review:

1. Is the Tax Court's Opinion arbitrary, capricious or otherwise in conformity with law?
   a. Did the Tax Court err when it held that there was no discrimination?
   b. Did the Tax Court err when it held that the connection charges were "regulatory sewer service charges" and authorized by Sections 9-705 and 9-722 and 9-723?
   c. Did the Tax Court err when it held the connection charges were "reasonable?"
2. Did the Tax Court err in entering summary judgment when there were disputes over material facts and Appellee was not entitled to judgment as matter of law?
3. Is the Tax Court's Opinion inadequate?
4. Did the Tax Court err when it held that the Statute of Limitations barred part of appellant's refund claim?

Sewer Service Agreements with the County. These agreements were superseded by a 1988 Agreement entered into by the Town and County (the "1988 Agreement").

Pursuant to the 1988 Agreement, the County would provide "transmission and treatment of the sewage generated within the corporate limits of the Town," and in return, the Town would remit payment of certain charges to the County. Such charges included a "Sewer Connection Charge," which is a charge made for each new connection to the Town's sewer system "made after the date of [the] Agreement which shall be allocated by the County to defray the cost of future replacement and expansion of basic main and other sewage treatment facilities used to treat sewage generated within the corporate limits of the Town." Section 3 of the 1988 Agreement provides for a base sewer connection charge of $650 and that the charge "shall be graduated" using a scale based on peak demand, number of fixtures, and meter size. Under Section 5 ". . . the Town may authorize new sewer connections and hook up each such new sewer connection made after the date of this Agreement within the corporate limits of the Town . . . upon payment to the County of appropriate sewer connection charges as required under this Agreement."

On September 17, 1990, the Town approved an amendment to the 1988 Agreement that established the "Plumtree surcharge," an $800 surcharge for each connection within the Town contributing sewage which runs through the Plumtree Run Pumping Station. On July 19, 1991, County Bill No. 91-36 was enacted, which provided for a System Development Fee. There was an initial System Development Fee of $1,696, which was subject to annual increases of 6%. At an April 19, I993 meeting, the Bel Air Board of

Town Commissioners adopted the System Development Fee at the rate of $1,798 and a subsequent addendum to the 1988 Agreement was signed on April 29, 1993.

Brutus 630 is an assignee of the entity, NVR, Inc. Between February 17, 2004 and February 2012, NVR, Inc. built 274 residential units and paid the Town $1,186,627 in sewer connection fees pursuant to the 1988 Agreement. On February 2, 2012, NVR assigned its interest in any potential refunds of the connection fees to Brutus 630. On February 12, 2012, the co-manager of Brutus 630, Mike Jones, contacted Lisa Moody, the Town's Finance Director, to request a refund of the sewer connection fees originally paid to the Town by NVR Inc. A hearing was held on April 18, 2012, and on May 11, 2012. Moody, in a written decision, denied appellant's application for a refund.

On June 7, 2012, appellant filed an appeal to the Maryland Tax Court. Appellant and the Town filed several motions, including the Town's Motion to dismiss for lack of jurisdiction. The Tax Court granted the Town's motion and dismissed the appeal. Appellant then filed a Petition for Judicial Review in the Circuit Court for Harford County and the Circuit Court affirmed the Tax Court's decision. On appeal to this Court, we also affirmed. The Court of Appeals subsequently granted appellant's writ of certiorari. Noting, "the sewer connection fee at issue in this case would qualify as a 'charge' or a 'fee,'" the Court of Appeals reversed and remanded to the Tax Court, holding "the refund statute does not limit its scope to taxes," and thus, the Tax Court had jurisdiction over the refund claim. *Brutus 630*, 448 Md. at 368.

On remand to the Tax Court, over appellant's objection, the Town joined Harford County as a respondent because the Town remitted the connection fees directly to the

County in accordance with the 1988 agreement. The Town and County moved to dismiss certain claims as barred by the statute of limitations and all parties filed motions for summary judgment. The Tax Court granted the motions as to the Town and County. Appellant, again, petitioned for judicial review in the Circuit Court for Harford County. The circuit court affirmed the Tax Court's decision. Appellant timely appealed to this Court.

STANDARD OF REVIEW

Since the Tax Court is "an adjudicative administrative body of the executive branch, its decisions are subject to the same standards of judicial review as adjudicatory decisions of other administrative agencies." *NIHC, Inc. v. Comptroller of Treasury*, 439 Md. 668, 682 (2014). Thus, on appeal "[w]e review the decision of the Tax Court, not the ruling of the circuit court . . . ." *Comptroller of Treasury v. Johns Hopkins Univ.*, 186 Md. App. 169, 181 (2009). Our review is "narrow" and "limited to determining if there is substantial evidence in the record as a whole to support the [Tax Court's] findings and conclusions, and to determine if the administrative decision is premised upon an erroneous conclusion of law." *Comptroller of Treasury v. Taylor*, 465 Md. 76, 86 (2019) (citation omitted). Further, "we cannot uphold the Tax Court's decision on grounds other than the findings and reasons set forth by the Tax Court." *Id.*

"We must respect the expertise of the agency and accord deference to its interpretation of a statute that it administers." *McLaughlin v. Gill Simpson Elec.*, 206 Md. App. 242, 251(2012). "Despite [this] deference, it is always within our prerogative to determine whether an agency's conclusions of law are correct." *Employees' Ret. Sys. of*

Baltimore County v. Bradford, 227 Md. App. 75, 89 (2016). "An agency decision based on . . . statutory interpretation is a conclusion of law," and thus subject to *de novo* review. *Kor-Ko Ltd. v. Md. Dep't of the Env't*, 451 Md. 401, 412 (2017); *see Hayden v. Md. Dep't of Nat. Res.*, 242 Md. App. 505, 521 (2019). ("We review *de novo* an agency's conclusions of law . . . . This includes questions of statutory interpretation.")

With respect to statutory interpretation, "we look first at the plain language of the statute, with a goal to implement the legislative intent." *Charles Cty. Dept. of Soc. Servs. v. Vann*, 382 Md. 286, 300 (2004). "Therefore, where statutory language is clear and unambiguous, according to its ordinary and commonly understood meaning, a court must so construe the statute, rather than resort to legislative history or other extraneous considerations to arrive at a contrary construction." *Total Audio-Visual Sys., Inc. v. Dep't of Labor, Licensing & Regulation*, 360 Md. 387, 395 (2000) (internal citations omitted).

I. The Tax Court did not err in determining certain claims were barred by the statute of limitations set forth in § 20-115.

Appellant argues the Tax Court erred when it held the statute of limitations applied. Specifically, appellant claims "because the statute's text does not mention either 'charges' or 'fees' [the statute of] limitations applies only to taxes," and thus, "[a]ppellant's claims are not barred." Conversely, appellees argue the Tax Court correctly barred appellant's claims.

Section 20-115 of the Local Government Article of the Annotated Code of Maryland provides that "A claim for refund shall be filed within 3 years of the date that the tax, interest, or penalty was paid." § 20-115 Md. Local Gov't. In *Brutus 630, LLC v.*

Town of Bel Air, the Court of Appeals examined the relevant sections in this statute to determine its applicability to "sewer connection charges." 448 Md. 355, 362–63 (2016). The Court of Appeals noted that the General Assembly had enacted "a statute providing for refunds of certain payments made to local governments, including municipalities," which is "currently codified at Maryland Code, Local Government Article ("LG"), § 20-113 *et seq.*" The Court explained that § 20-113 provides that a claim for a refund may be made by one who:

> (1) Erroneously pays to a county or municipality a greater amount of tax, fee, charge, interest, or penalty than is properly payable; or
>
> (2) Pays to a county or municipality a tax, fee, charge, interest, or penalty that is erroneously, illegally, or wrongfully assessed or collected in any manner.

Id. at 362. The Court stated, "[t]he claim is to be filed with the tax collector for the local government, along with supporting documents, *within three years of the date that the payment was made. LG §§ 20-114, 20-115*." *Id.* at 363 (emphasis added).

> The text of LG § 20-113 allows a person who has made an allegedly erroneous or illegal payment of any tax, fee, charge, interest, or penalty imposed by a municipality an opportunity to file an application for a refund. The legislative history of that statute demonstrates that, while the predecessor of that statute was once limited to "ordinary taxes" of counties, it was extended more than 40 years ago to other fees and charges imposed by counties, as well as municipalities. Thereafter, it has been construed by this Court as a broad remedy "covering every type of tax, fee or charge improperly collected by a Maryland governmental entity."

Id. at 373 (2016). The Court ultimately held "[a] person who has paid a sewer connection fee imposed by a municipality and alleges that the fee is illegal or miscalculated may seek a refund from the municipality under LG § 20–113 *et seq.*" *Id.* at 382.

The *Brutus* Court made clear that §§ 20-113–20-116 applies to the sewer connection fees at issue in this case. By citing and referencing § 20-115 in its analysis, the Court not only recognized that § 20-113 applies to sewer connection fees and charges collected by a Maryland governmental entity, but also that the three-year filing period set forth in § 20-115 applies to those fees and charges as well. As such, appellant had three years from the date the connection fees were paid to file a claim for a refund. Here, payments of the fees in question were made beginning in February 2004 through July 2011. The refund claim was filed on February 12, 2012. As a result, the claims for fees paid more than three years prior to February 12, 2012 were untimely, and thus, properly dismissed.

Alternatively, appellant argues the discovery rule applies and "the mere fact that Brutus is charged with record notice of the existence of Section 397-17 of the Town Code (that references the 1988 Agreement) is insufficient to inspire Brutus to make further investigation as to whether the connection charges were being properly collected/used."

The "discovery rule" "tolls the accrual date of the [cause of] action until such time as the potential plaintiff either discovers his or her injury, or should have discovered it through the exercise of due diligence." *Poole v. Coakley & Williams Const., Inc.*, 423 Md. 91, 131 (2011). "The dispositive issue is when was the [claimant] put on notice that [he/]she may have been injured." *Russo v. Ascher*, 76 Md. App. 465, 470 (1988). "[B]eing on notice means having knowledge of circumstances which would cause a reasonable person in the position of the plaintiff to undertake an investigation which, if pursued with reasonable diligence, would have led to knowledge of the alleged [wrong]." *Id.* (internal citation and quotations omitted).

It is undisputed that NVR assigned its interests in any refund claims to Brutus 630. "An 'assignment' is a transfer of property or some other right from one person (the 'assignor') to another (the 'assignee'), which confers a complete and present right in the subject matter to the assignee." *Columbia Ass'n, Inc. v. Poteet*, 199 Md. App. 537, 555 (2011) (quoting 6 Am.Jur.2d *Assignments* § 1 (1964)). "An assignee's rights are concomitant to those of an assignor . . . '[a]n unqualified assignment generally operates to transfer to the assignee all of the right, title and interest of the assignor in the subject of the assignment and does not confer upon the assignee any greater right than the right possessed by the assignor.'" *Id.* (quoting *James v. Goldberg*, 256 Md. 520, 527 (1970)); *See also Webb v. Balto. Commercial Bank*, 181 Md. 572, 580 (1943) (in applying the statute of limitations, recognized that an assignee is "subject to all defenses against [the assignor's] claim, for obviously, the rights of the assignee are no greater than those of his assignor . . . ."). "[A]ssignees are bound to the same limitations period as their assignor." *University System of Maryland v. Mooney*, 407 Md. 390, 411 (2009). Thus, under the discovery rule, Brutus 630 is bound by the same limitations period as their assignor, NVR.

II. The Tax Court did not err in granting summary judgment in favor of appellees.

The grant of summary judgment is appropriate "where there is no genuine dispute as to any material fact and the party in whose favor judgment is entered is entitled to judgment as a matter of law." *Manekin Constr., Inc. v. Maryland Dep't of Gen. Services*, 233 Md. App. 156, 172 (2017). Whether summary judgment was granted properly is a question of law and is subject to *de novo* review. *Lightolier, A Div. of Genlyte Thomas Group, LLC v. Hoon*, 387 Md. 539, 551 (2005). The standard for appellate review of a

summary judgment is whether the court is "legally correct." *Id.* "This is the same standard of review we apply to the question of the legal correctness of an administrative agency's decision." *Manekin*, at 173 (quoting *Eng'g Mgmt. Servs. v. State Highway Admin.*, 375 Md. 211, 228–29 (2003)).

Here, appellant argues the Tax Court erred in granting summary judgment because the Town "fail[ed] to equitably allocate the costs it contractually incurred in the Agreement and Addenda to all sewage users and properties within the Town receiving sewage treatment." Specifically, appellant claims the Town "collected these charges from only new connections when all connections to the Town's sewer system, need sewage disposal and equally benefit from the Agreement." Thus, "the Town's conduct is discriminatory because it singles out new connections from which to recover [certain] cost[s]."

In its opinion, the Tax Court noted, § 9-705 of the Environment Article authorized the Town and County to enter into the 1988 Agreement. Specifically, § 9-705 authorizes a municipality to "make a contract or an agreement with another municipal authority, or with any sanitary commission, sanitary district, county, State, or federal authority about the construction, alteration, maintenance, or operation of a [sewer] system." Md. Code Ann., Envir. § 9-705.

Further, § 9-722 grants a political subdivision the authority to "establish a reasonable charge that is not less than the actual cost, payable to the political subdivision, for connection with a water or sewerage system" in order "to provide funds for the payment of principal and interest on indebtedness that is incurred to finance any water or sewerage system" Md. Code Ann., Envir. § 9-722. In addition, § 9-723(a) authorizes a political

subdivision to "establish reasonable rates for water service, and reasonable charges for sewer upkeep and sewer service to provide funds for: (1) Maintenance, repair, and operation of any water or sewerage system; and (2) Payment of all or part of the principal and interest on any indebtedness that is incurred to finance any . . . sewerage system." Md. Code Ann., Envir. § 9-723. Based on these statutes, the Tax Court concluded that the Town and County have the authority to impose reasonable charges for sewer maintenance, upkeep, and indebtedness incurred as a result of financing the sewage system. The Tax Court then concluded that the methodology used by the County to determine the charges and confirmed by its expert were "standard and reasonable." We hold this finding was based on substantial evidence and was not an erroneous conclusion of law.

Appellant takes issue with three fees collected pursuant to the 1988 Agreement, which appellant refers to in its brief as "systems fees," the Sewer Connection Charge, the System Development Fee, and the Plumtree Surcharge. However, appellant fails to acknowledge that costs are allocated to existing customers through other charges listed in the 1988 Agreement, such as user fees. The Tax Court explained:

> . . .the fees fall into two (2) general categories. The first are user charges which defray the cost of operating and maintaining the County sewer system. Those costs are incurred by the Town and passed along to all its customers quarterly or monthly. On the other hand, the Sewer Connection Charges are one-time capital charges that compensate the County for the capacity in the sewer system that is required to serve the Town's customers. The Sewer Connection Charge was paid for each and every new house property connected to the Town system since the 1988 Agreement. Petitioner insists that the Sewer Development Charges discriminate against new users, but Petitioner ignores the fact that the Sewer Development Charge has been paid for every new property connecting to the system. Because new home property owners are required to pay the Sewer Development Charge before

> obtaining sewer service and an allocation of capacity in the sewer system, the Sewer Development Charges are not discriminatory.

We agree. Contrary to appellant's contention, the costs are equitably allocated to new and existing customers, and therefore, are not discriminatory.

Appellant also argues the Tax Court erred in granting summary judgment by "holding that the connection charges were 'regulatory' sewer service charges authorized by Sections 9-705, 9-722 and 9-723 because the charges are really taxes and neither jurisdiction has taxing power."

As stated above, the Court of Appeals in *Brutus 630, LLC v. Town of Bel Air*, made clear that "[t]he sewer connection charge at issue in this case would qualify as a 'charge' or a 'fee' under the ordinary definition of those terms" as opposed to a tax. 448 Md. 355, 368 (2016). As such, we find appellant's argument without merit.

Additionally, appellant asserts "the charges are illegal, *ultra vires* because they exceed the scope of the kind of charge that section 9-722 authorizes." Appellant specifically asserts that § 9-722 restricts the use of the charges to debt that is already "*incurred*" to finance an *existing* sewer system, not debt "to be incurred." Assuming, without deciding appellant's interpretation of the statute is correct, it is clear from the record that the charges paid to the Town and remitted to the County were paid for debt that was already incurred and to finance a sewer system that was in existence prior to the charges.

An affidavit provided by Karina Jackson, a CPA with Harford County's Department of the Treasury detailed that the Town collected a total of $1,186,627 from NVR, Inc., all

of which was remitted to the County as Sewer Connection Fees, System Development Fees and Plumtree Surcharges. The affidavit provided further, "all monies collected . . . were used to pay debt incurred for the replacement and/or expansion of basic main and other sewerage treatment facilities placed in service after June 20, 1988, and used to transport and treat sewage generated within Town limits." Additionally, "All monies collected by the Town . . . were paid to Harford County and were ultimately recorded in Harford County, Maryland Fund 53, Water and Sewer Debt Service Fund," and "all these amounts were dedicated to pay debt service costs. None of these monies were ever applied to operation and maintenance costs of the Harford County Sewer System."

The Affidavit of Jacqueline K. Ludwig, the Chief of Engineering and Administration in the Division of Water and Sewer, with Harford County's Department of Public Works, stated:

> All sewer connection charges, system development fees and special surcharges such as the Plumtree Run Pumping Station Upgrade Surcharge which are collected for new connections to the Harford County public sewer system, are dedicated to offsetting the total project costs of construction and/or debt service for expansion, extension or reconstruction of basic main and other sewage treatment facilities.

Attached to her affidavit was an exhibit detailing sewer projects that were in service after June 20, 1988, with costs exceeding $70,000,000, "paid for by Sewer Connection Fees, System Development Fees and other revenues, including the Plumtree Run Pumping Station Upgrade Surcharge."

While appellant's expert testified to the contrary, the Tax Court was free to disregard that testimony, and did so by stating:

> David. E. Peterson. Petitioner's expert, testified in his deposition that any Sewer Development Charge would be inherently discriminatory and unreasonable if it exceeded the single cost of the new customer house service connecting the property to the public main. The Court disagrees as §9-722 does not limit the charge to only the cost of connection. To the contrary, it authorizes fee to pay debt service "incurred to finance any water or sewerage system" and states that the minimum amount of the connection charge must be the actual cost to connect. In addition, although Mr. Peterson identified two (2) water and/or sewer ratemaking manuals as authoritative during his testimony. Mr. Peterson's analysis is contrary to the methodology described in those manuals. Moreover, Mr. Peterson further stated in his deposition that he could not state what reasonable charge would be for the Town of Bel Air connections at issue in this case.

Notwithstanding, appellant also asserts "Section 9-722 restricts the political subdivision's use of the connection charge to pay for the system owned and operated only by the political subdivision to which the property owner connects." To support this assertion, appellant points to legislative history. However, because we find the text of § 9-722 clear and unambiguous we need not turn to the legislative history for guidance on this issue. *See Hollingsworth v. Severstal Sparrows Point, LLC*, 448 Md. 648, 655 (2016) ("Under the plain meaning rule, we must give the 'ordinary and natural meaning' to statutory language because this language is 'the primary source of legislative intent . . . If the intent of the legislature is clear from the words of the statute, our inquiry normally ends and we apply the plain meaning of the statute."). Thus, we hold the Tax Court properly granted summary judgment. [2]

[2] Appellant also makes a claim that the Tax Court erred in entering summary judgment because appellees' expert, Rowe McKinely, "does not address Appellant's discrimination argument and that "the Tax Court completely ignored this evidence and does not explain why it made the choice to accept the testimony of Appellee's expert over that of Appellant's." We find that McKinely, indeed, testified regarding appellant's discrimination argument, stating he did not believe the system development charges were

III. **Tax Court's decision was in conformity with the law and supported by substantial evidence in the record**.

Appellant asserts "the Tax Court's opinion is inadequate," claiming the court failed to clarify "what standard [it] applied to arrive at its conclusions," and "that it is difficult to determine whether . . . and the extent to which the Tax Court addressed Appellant's 3 issues in its Petition . . . or how the Tax Court evaluated, if at all, the points raised in the dispositive motions." Conversely, appellees argue the Tax Court's Decision "was within its statutory authority and was supported by competent, material, and substantial evidence." We agree.

As stated prior, the Tax Court examined and interpreted the relevant Sections of the Environmental Article and specified them in its memorandum order. Relying on the language of the statutes, the Tax Court determined the 1988 Agreement "is authorized by §9-705 of the Environment Article of the Annotated Code of Maryland" and that the statute empowers the Town and County to enter into such a contract. The Tax Court also determined that § 9-722 grants the Town "authority to impose the Six Hundred Fifty Dollar

discriminatory. Furthermore, it is well established that in performing its fact-finding role, the trial judge "has authority to decide which evidence to accept and which to reject" and the judge is not required to give an explanation regarding that decision. *State v. Smith*, 374 Md. 527, 537 (2003). Further, a judge ". . . may believe part of a particular witness' testimony, but disbelieve other parts of that witness' testimony." *Williams v. State*, 200 Md. App. 73, 90 (2011).

(650.00) sewer connection fee," and that "§ 9-723(a) grants political subdivision authority to impose sewer connection charge to pay for replacement facilities."

Moreover, the Tax Court detailed the deposition testimony of Jacqueline K. Ludwig and Karina Jackson, who explained the use of the charges by the Town and County. The Tax Court also relied on Black & Veatch, a nationally recognized engineering consulting firm, in determining that the charges paid by NVR, Inc. were reasonable, stating:

> Moreover in 2014, the County contracted with Black & Veatch, nationally recognized engineering consulting firm, to review the System Development Charges to determine if, using methodologies that are standard in the government-owned water and sewer industry, the Sewer Development Charges would be considered reasonable. Black & Veatch determined that the Sewer Development Charges were reasonable when paid by NVR, Inc. and remain reasonable even after being in place thirty (30) years. The Court finds that the methodology used by the County and confirmed by its expert was standard and reasonable.

Further, the Tax Court made clear that it did not find appellant's expert, David E. Peterson credible, noting it disagreed with the expert's finding that any "Sewer Development Charge would be inherently discriminatory and unreasonable if it exceeded the single cost of the new customer house service connecting the property to the public main." The Tax Court further found that the expert's "analysis is contrary to the methodology described in [the ratemaking] manuals" cited by the expert.

Given the Tax Court's sound reasoning and accurate reliance on statutory authority, we hold there is substantial evidence in the record as a whole to support its findings and the Court did not err in making its legal conclusions.

JUDGMENTS OF THE CIRCUIT COURT FOR HARFORD COUNTY AFFIRMED; COSTS TO BE PAID BY APPELLANT.