780 N.W.2d 753 (2010)
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BRIGGS TAX SERVICE, L.L.C., Petitioner-Appellee,
v.
DETROIT PUBLIC SCHOOLS and Detroit Board of Education, Respondents-Appellants,
and
City of Detroit and Wayne County Treasurer, Respondents.
Briggs Tax Service, L.L.C., Petitioner-Appellee,
v.
Detroit Public Schools, Detroit Board of Education, and Wayne County Treasurer, Respondents, and
City of Detroit, Respondent-Appellant.
Briggs Tax Service, L.L.C., Petitioner-Appellee,
v.
Detroit Public Schools, Detroit Board of Education, and City of Detroit, Respondents, and
Wayne County Treasurer, Respondent-Appellant.

Docket Nos. 138168, 138179, 138182.

Supreme Court of Michigan.

Decided March 30, 2010.

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William M. Wolfson, Interim Corporation Counsel, and Richard G. Stanley, Assistant Corporation Counsel, for the Wayne County Treasurer.

Honigman Miller Schwartz and Cohn LLP (by John D. Pirich, Lansing, Michael B. Shapiro, and Jason Conti, **Detroit**), for Amicus Curiae the Building Office Managers Association of Metropolitan **Detroit**.

Opinion

MARILYN J. KELLY, C.J.

The dispute in this case concerns whether respondent's wrongful collection of property taxes from petitioner constitutes a mutual mistake of fact within the meaning of MCL 211.53a. If the assessing officer and petitioner

made a mutual mistake of fact, the three-year limitations period of MCL 211.53a applies, and petitioner may pursue its refund claim. If not, petitioner is not entitled to a refund because it did not file its petition within the general limitations period. We conclude that the assessing officer and petitioner did not make a mutual mistake of fact and that MCL 211.53a does not apply to petitioner's claim. Accordingly, we reverse the judgment of the Court of Appeals and reinstate the decision of the **Tax** Tribunal.

FACTUAL BACKGROUND AND PROCEDURAL HISTORY

In September 1993, voters in the **Detroit Public** School district approved a 32.25-mill school operating property **tax**. The millage authorized respondent **Detroit Public Schools** (DPS) to levy property taxes until the millage expired on June 30, 2002. In March 1994, Michigan voters approved Proposal A, a school finance reform proposal. Under Proposal A, local school districts are precluded from levying more than 18 mills in
756 property taxes. However, Proposal A provided that unexpired millages authorized before January *756 1, 1994, are valid, even if greater than 18 mills.

Despite the fact that voter approval for the DPS operating millage expired on June 30, 2002, DPS continued to levy an unauthorized 18-mill **tax** for **tax** years 2002, 2003, and 2004. Dr. Kenneth Burnley, the Chief Executive Officer of the **Detroit Public** School District, approved annual resolutions certifying the **tax** levies. DPS apparently believed that, when voters approved Proposal A, local school district electors no longer needed to approve a **tax** rate of 18 mills. In August 2005, DPS published a notice acknowledging that the taxes levied for 2002, 2003, and 2004 were levied without authorization and that the revenue from those taxes might have to be refunded.

Petitioner, **Briggs Tax Service**, L.L.C., filed a claim with the **Tax** Tribunal against respondents DPS, the **Detroit** Board of Education, the city of **Detroit**, and the Wayne County Treasurer. It sought a refund of the unauthorized taxes levied and collected by DPS.[1] Petitioner also sought to enjoin future collections without proper authority as well as an award for the damage that the unlawful property **tax** levies allegedly caused. Additionally, petitioner asserted that respondents violated the Michigan Constitution by unlawfully taking its property and by depriving it and other property owners of due process of law.[2]

The **Tax** Tribunal dismissed petitioner's refund claim on jurisdictional grounds because it had not been filed within 30 days of the issuance of the applicable **tax** bills as required by MCL 205.735(2).[3] On reconsideration, the **Tax** Tribunal gave petitioner the opportunity to file an amended petition.

In its amended petition, petitioner alleged that a mutual mistake of fact under MCL 211.53a had occurred. Applying MCL 211.53a, petitioner claimed that it had three years in which to file suit to recover the unauthorized taxes. DPS and the county treasurer moved for summary disposition, alleging that the **Tax** Tribunal lacked jurisdiction because the three-year period provided by MCL 211.53a did not apply. The **Tax** Tribunal agreed, ruling that

> MCL 211.53a governs a "... mutual mistake of fact made by the assessing officer and the taxpayer...." (Emphasis added.) Pursuant to MCL 211.10d(1), the assessing officer is an
> 757 assessor who has been certified by the state assessor's *757 board and who makes an annual assessment of property. An assessor is not tasked with determining, approving, certifying, or verifying a millage, nor is that person qualified to do so. Moreover, an assessor is not involved in the collection of the **tax**. Assessors are employed by assessing jurisdictions. While assessing jurisdictions also levy property taxes, not all jurisdictions that levy property taxes are assessing jurisdictions. In the instant case, the assessor was employed by the City

> of **Detroit**, not DPS. For these reasons, the Tribunal finds that the assessing officer made no mistake as to the expiration date of DPS' millage.[4]

Accordingly, the **Tax** Tribunal dismissed petitioner's refund claim because it was not filed within 30 days as required by MCL 205.735(2).

The Court of Appeals reversed the judgment of the **Tax** Tribunal, holding that petitioner was entitled to pursue a claim for a refund under MCL 211.53a.[5] It reasoned that the mistake regarding the validity of imposing the **tax** was a mutual mistake of fact between the taxpayer and the assessor, rejecting the **Tax** Tribunal's conclusion to the contrary:

> This litigation arises not from a dispute over a question of law, but from a mutual mistake of fact — both parties erroneously believed that [petitioner] was required to pay the disputed taxes in 2002, 2003, and 2004, although [petitioner] had no such obligation....
>
> [T]he question whether the procedures necessary to renew the property **tax** assessments in order to levy taxes on nonhomestead-property owners for **tax** years 2002, 2003, and 2004 were followed is one of fact — either the school electors authorized the taxes for those years or they didn't. Similarly, whether [petitioner], a nonhomestead-property owner, was required to pay these taxes (and, hence, whether [petitioner] is entitled to a refund of these taxes) is a factual question. Therefore, the belief apparently held by both [petitioner] and respondents — that respondents were authorized to issue, and [petitioner] was obligated to pay, the disputed taxes in 2002, 2003, and 2004 — constitutes a mutual mistake of fact.[6]

We granted respondents' applications for leave to appeal to determine whether a mutual mistake of fact occurred such that the three-year limitations period of MCL 211.53a applies.[7]

STANDARD OF REVIEW

The standard of review of **Tax** Tribunal cases is multifaceted.[8] If fraud is not claimed, this Court reviews the **Tax** Tribunal's decision for misapplication of the law or adoption of a wrong principle.[9] We deem the **Tax** Tribunal's factual findings conclusive if they are supported by "competent, material, and substantial evidence
758 on the whole record."[10] But when *758 statutory interpretation is involved, this Court reviews the **Tax** Tribunal's decision de novo.[11] We also review de novo the grant or denial of a motion for summary disposition.[12]

ANALYSIS

This case involves an issue of statutory interpretation. The primary goal of statutory interpretation is to give effect to the intent of the Legislature.[13] The first step is to review the language of the statute.[14] If the statutory language is unambiguous, the Legislature is presumed to have intended the meaning expressed in the statute.[15]

Legal Background

When this case arose, MCL 205.735(2) set forth the requirements for invoking the **Tax** Tribunal's jurisdiction. Generally, former MCL 205.735(2) required filing a petition with the **Tax** Tribunal within 30 days of a final decision. However, when another statute provides a different limitations period for filing a petition with the **Tax** Tribunal, that statute controls and MCL 205.735 does not apply.[16] Germane to this appeal is MCL 211.53a, which provides:

> Any taxpayer who is assessed and pays taxes in excess of the correct and lawful amount due because of a *clerical error* or *mutual mistake of fact made by the assessing officer and the taxpayer* may recover the excess so paid, without interest, if suit is commenced within 3 years from the date of payment, notwithstanding that the payment was not made under protest. [Emphasis added.]

Thus, the Legislature has provided taxpayers with two situations in which a three-year limitations period applies: (1) cases in which there is a "clerical error" and (2) cases in which the assessing officer and the taxpayer made a mutual mistake of fact. In this case, no party contends that there was a clerical error. We thus focus our discussion on the meaning and application of the phrase "mutual mistake of fact made by the assessing officer and the taxpayer." Instructive in this regard is MCL 8.3a, which provides:

> 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 in the law, shall be construed and understood according to such peculiar and appropriate meaning.

Here, the phrase "mutual mistake of fact" is a technical term that has acquired a particular meaning under the law.

In *Ford Motor Co. v. City of Woodhaven*,[17] we considered the common-law meaning of "mutual mistake of fact." We referred to the Black's Law Dictionary definitions of "mistake," "mutual mistake," and "mistake of fact," as well as the seminal case of *Sherwood v. Walker*.[18] We held that a "mutual mistake of fact" is "an
759 *759 erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction."[19]

Application

There is no doubt that a mistake occurred in this case: DPS levied a **tax** without the requisite voter approval. It erroneously believed that it could levy an 18-mill **tax** for **tax** years 2002, 2003, and 2004 when, in fact, authorization for the previously approved **tax** had expired. This resulted in wrongful assessments that petitioner and other taxpayers paid in full. However, we conclude that this mistake does not constitute a "mutual mistake of fact" within the meaning of MCL 211.53a.

No "Mutual" Mistake

In order for the three-year limitations period of MCL 211.53a to apply, the "mistake of fact" must be "mutual." That is, it must be shared and relied on by the assessing officer and the taxpayer. No such mutuality exists here. The mistake in this case is attributable to DPS alone, whose CEO certified the **tax** levied against petitioner pursuant to DPS's statutory duties.[20] In its amended petition before the **Tax** Tribunal, petitioner acknowledged that DPS, not the assessor, certified the **tax**.[21]

Nor did the assessor make a mistake in performing his duties in spreading and assessing the **tax**. In fact, the assessor performed his statutory duties as required, and petitioner has made no allegation to the contrary.[22] Thus, there was no mutual mistake between the assessor and taxpayer, as required for application of MCL 211.53a.

This analysis is supported by the General Property **Tax** Act (GPTA).[23] The GPTA provides that **tax** assessors have numerous duties, including the (1) creation of an annual **tax** assessment roll, (2) determination of property values for **tax** assessment purposes, (3) determination of taxable values, and (4) placement on the assessment roll of assessed and taxable values.[24] Furthermore, the Revised School Code provides that school boards "shall adopt a budget ... and determine the amount of **tax** levy necessary for that budget...."[25]

Once that determination is made, assessors are required to "spread the taxes on the **tax** roll on the taxable
760 value for each item of property."[26] After the assessment *760 roll is complete and approved by a taxing unit's board of review, assessors receive certified **tax** rates from taxing units and multiply those rates by the taxable values.[27] Assessors then deliver a final **tax** roll to the taxing unit's treasurer for collection.[28]

There is no authority supporting petitioner's argument that assessors are empowered to review or alter certified **tax** rates. Indeed, an assessor who refuses to spread a certified **tax** is subject to a mandamus action.[29] Thus, because DPS, rather than the assessor, erroneously certified the **tax** rate levied on petitioner, there was no mutual mistake between DPS and the assessor within the meaning of MCL 211.53a.

We also disagree with the Court of Appeals conclusion that DPS's mistake can be imputed to the assessor on an agency theory.[30] The Court of Appeals concluded that "[r]espondents ... are all governmental entities, and a governmental entity can only act through its agents. Further, the `general rule is that knowledge of an agent on a material matter, acquired within the scope of the agency, is imputed to the principal.'"[31] Yet the Court of Appeals summarily declared without supporting analysis that an agency relationship existed between the assessor and DPS.

In fact, assessors are not agents of taxing authorities. Fundamental to the existence of an agency relationship is the right of the principal to control the conduct of the agent.[32] Here, DPS is not a principal with respect to the assessor and therefore has no authority to exert control over the assessor. Nor is the assessor an employee of DPS. Instead, assessors are employed by **tax**-assessing jurisdictions. Nor is there a contractual relationship between the assessor and DPS. As noted earlier, the assessor's duties arise independently of DPS and exist by virtue of statute.[33] Accordingly, there is no basis for the Court of Appeals holding that DPS's mistake can be imputed to the assessor because an agency relationship exists between those parties.

No Mistake "of Fact"

Also necessary for application of MCL 211.53a is a mistake "of fact." Lest confusion exist in differentiating
761 mistakes of fact and mistakes of law, Michigan courts have held on several occasions that *761 an unauthorized **tax** levy constitutes a mistake of law.

In *Upper Peninsula Generating Co. v. City of Marquette*,[34] the defendant taxing authority imposed a property **tax** exceeding the 15-mill constitutional limitation without obtaining the necessary voter approval. The plaintiff taxpayer appealed from an order dismissing its refund suit, arguing that the excess **tax** was illegal because

the electorate had not approved it. The plaintiff further argued that a mutual mistake of fact had occurred such that the three-year limitations period of MCL 211.53a applied to its claim. The Court of Appeals disagreed, holding that "[t]he failure to obtain the voters' approval for the millage in excess of the constitutional limitation cannot be characterized as a mistake of fact, and therefore plaintiff is not entitled to relief under this statute."[35]

Similarly, in *Carpenter v. City of Ann Arbor*,[36] before 1965, the city had imposed a special purpose **tax** pursuant to specific statutory authority. That enabling statute was repealed effective July 1, 1965. The city nonetheless continued to levy the **tax** for **tax** years 1966, 1967, and 1968. The plaintiff taxpayer brought a refund action, alleging that payment was made under a mutual mistake of fact. Relying on *Upper Peninsula,* the Court of Appeals held that the case did not involve a mutual mistake of fact within the meaning of MCL 211.53a.[37]

And in *Hertzog v. **Detroit***,[38] the plaintiff taxpayer brought suit against the city of **Detroit**, its board of education, and others seeking a declaratory judgment that the taxes it paid were unlawfully imposed. The plaintiff also sought a refund. This Court held that the plaintiff was not entitled to a refund because it did not bring suit within the 30-day limitations period of former MCL 211.53.

In his concurring opinion, Justice SOURIS opined:

> The instant case should be distinguished from one in which recovery is sought for taxes paid under a mistake of fact. In the latter circumstance it is the law in Michigan that a taxpayer may recover even if the taxes were not paid under protest. *Spoon-Shacket Company, Inc. v. County of Oakland* (1959), 356 Mich. 151 [97 N.W.2d 25], in which the Court overruled *Consumers Power Company v. Township* [*County*] *of Muskegon* (1956), 346 Mich. 243 [78 N.W.2d 223], and adopted the reasoning of Mr. Justice TALBOT SMITH'S dissenting opinion in that case. Unlike the mistakes of fact involved in *Spoon-Shacket* and *Consumers Power,* and in *Farr v.* [*Nordman*] (1956), 346 Mich. 266 [78 N.W.2d 186], the instant case involves what Justice TALBOT SMITH in *Consumers Power* (p. 262 [78 N.W.2d 223]) by reference to the Restatement of Restitution, § 75, denominated payment of "`void taxes and assessments"'....
>
> Thus, while in Michigan recovery may be had for taxes paid under a mistake of fact, there is no authority for a like recovery of void taxes and assessments, see *National Bank of **Detroit** v. City of* 762 *Detroit* (1935), 272 Mich. 610, 614, 615 [262 N.W. 422]....[39]

These cases stand for the proposition that a mistake about the validity of a **tax** constitutes a mistake of law. We agree with their reasoning and reaffirm that collection of an unauthorized **tax** constitutes a mistake of law, not a mistake of fact.

In holding that the mistake about the validity of the property **tax** in this case constituted a mistake of fact, the Court of Appeals relied on *Ford.* This reliance was misplaced. In *Ford,* the petitioner Ford Motor Company (Ford) sought recovery of taxes that it claimed were paid as a result of a mutual mistake of fact within the meaning of MCL 211.53a. Ford had filed personal property statements with the relevant taxing units, but each report contained misinformation about the amount of taxable property. The assessor in each taxing unit accepted and relied on those statements as accurate when calculating Ford's **tax** liability. Ford paid the **tax** bills as issued. After discovering its errors, Ford petitioned the **Tax** Tribunal for a refund under MCL 211.53a, alleging a mutual mistake of fact.

We held that Ford had stated valid claims of mutual mistake of fact under MCL 211.53a. Ford and the assessors shared and relied on an erroneous belief about a material fact that affected the substance of the transactions.[40] Specifically, Ford's property statements overstated the amount of its taxable property, including reporting the same property twice.[41] As this mistake concerned a numeric value, it was inherently a factual mistake.

The mutual mistake of fact in *Ford* was markedly different from DPS's unilateral mistake of law in this case. Critical to our decision in *Ford* was the fact that the assessor and Ford shared a mistaken belief that resulted in an erroneous assessment, i.e., the amount of Ford's property subject to **tax**. Ford and the assessor mistakenly believed that X amount of Ford's property was taxable, when in reality, Y amount was properly taxable. In contrast, the mistake in this case was the imposition of an unlawful **tax**. Therefore, *Ford* does not support petitioner's contention that a mistake of fact occurred here. Indeed, in reaching our decision in *Ford,* we did not consider or discuss the distinction between a mutual mistake of fact and a mistake of law.

The Court of Appeals also mistakenly relied on *Eltel Assoc., LLC v. City of Pontiac*[42] for its conclusion that a mistake of fact occurred. *Eltel* involved a purely factual issue concerning the date on which title to property passed from a **tax**-exempt owner to a nonexempt owner. The assessor relied on the date of the deed and concluded that the property was subject to the **tax** for the year in question. In reality, the deed had been placed in escrow pending completion of certain conditions precedent to sale, and the property was not transferred to the nonexempt owner until after **tax** day. Thus, the Court of Appeals held that there was a mutual mistake of fact regarding the date on which title passed.[43] However, *Eltel* did not involve the validity of the underlying **tax**, which is a legal issue. Therefore, it is of no consequence to the disposition of this case.

763 For these reasons, we conclude that no mistake "of fact" occurred in this case *763 within the meaning of MCL 211.53a. Accordingly, petitioner is not entitled to the three-year limitations period provided by that provision.

CONCLUSION

We hold that DPS's mistake of levying an unauthorized 18-mill property **tax** for **tax** years 2002, 2003, and 2004 does not constitute a "mutual mistake of fact made by the assessing officer and the taxpayer" within the meaning of MCL 211.53a. Accordingly, the **Tax** Tribunal correctly ruled that petitioner's claim is subject to the 30-day limitations period of former MCL 205.735(2) and that the three-year limitations period of MCL 211.53a does not apply. Therefore, we reverse the judgment of the Court of Appeals and reinstate the decision of the **Tax** Tribunal.

MICHAEL F. CAVANAGH, ELIZABETH A. WEAVER, MAURA D. CORRIGAN, ROBERT P. YOUNG, JR., STEPHEN J. MARKMAN, DIANE M. HATHAWAY, JJ., concur.

[1] Pursuant to the **Tax** Tribunal Act, MCL 205.701 *et seq.,* the **Tax** Tribunal has exclusive and original jurisdiction over this case. Specifically, MCL 205.731 provided at the relevant time:

The tribunal's exclusive and original jurisdiction shall be:

(a) A proceeding for direct review of a final decision, finding, ruling, determination, or order of an agency relating to assessment, valuation, rates, special assessments, allocation, or equalization, under property **tax** laws.

(b) A proceeding for refund or redetermination of a **tax** under the property **tax** laws.

[2] In addition to the action filed with the **Tax** Tribunal, petitioner and other property owners filed an action in the Wayne Circuit Court seeking class certification and refunds of the property **tax** that DPS imposed. The circuit court granted

summary disposition to respondents on the ground that the **Tax** Tribunal had exclusive jurisdiction over the claims. The Court of Appeals affirmed that decision. ***Briggs Tax Service****, LLC v.* ***Detroit*** *Pub.* ***Schools****,* unpublished opinion per curiam of the Court of Appeals, issued March 13, 2007 (Docket No. 271631), 2007 WL 750338.

[3] Effective May 30, 2006, the time limits in MCL 205.735(2) were moved to MCL 205.735(3) and the general limitations period changed from 30 to 35 days. See 2006 PA 174.

[4] ***Briggs Tax Service****, LLC v.* ***Detroit*** *Pub.* ***Schools****,* 16 MTTR 145, 165, 2007 WL 1731326 (Docket No. 319592, May 31, 2007).

[5] ***Briggs Tax Service****, LLC v.* ***Detroit*** *Pub.* ***Schools****,* 282 Mich.App. 29, 761 N.W.2d 816 (2008).

[6] *Id.* at 38-39, 761 N.W.2d 816.

[7] ***Briggs Tax Service****, LLC v.* ***Detroit*** *Pub.* ***Schools****,* 483 Mich. 1024, 765 N.W.2d 345 (2009).

[8] *Wexford Med. Group v. City of Cadillac,* 474 Mich. 192, 201, 713 N.W.2d 734 (2006).

[9] *Michigan Bell Tel. Co. v. Dep't. of Treasury,* 445 Mich. 470, 476, 518 N.W.2d 808 (1994).

[10] *Id.,* citing Const. 1963, art. 6, § 28, and *Continental Cablevision of Michigan, Inc. v. City of Roseville,* 430 Mich. 727, 735, 425 N.W.2d 53 (1988).

[11] *Lincoln v. Gen. Motors Corp.,* 461 Mich. 483, 489-490, 607 N.W.2d 73 (2000).

[12] *Spiek v. Dep't. of Transportation,* 456 Mich. 331, 337, 572 N.W.2d 201 (1998).

[13] *In re MCI Telecom. Complaint,* 460 Mich. 396, 411, 596 N.W.2d 164 (1999).

[14] *Id.*

[15] *Id.*

[16] *Wikman v. City of Novi,* 413 Mich. 617, 652-653, 322 N.W.2d 103 (1982).

[17] *Ford Motor Co. v. City of Woodhaven,* 475 Mich. 425, 716 N.W.2d 247 (2006).

[18] *Sherwood v. Walker,* 66 Mich. 568, 33 N.W. 919 (1887).

[19] *Ford,* 475 Mich. at 442, 716 N.W.2d 247.

[20] DPS certified the **tax** it levied pursuant to the Revised School Code. See MCL 380.432(2), which provides:

The [first class school district] board shall adopt a budget in the same manner and form as required for its estimates and determine the amount of **tax** levy necessary for that budget and *shall certify* on or before the date required by law the amount to the city. [Emphasis added.]

[21] Petitioner's amended petition stated:

48. Upon information and belief, the City [of **Detroit**] issued **tax** bills imposing the Illegal Levy based on the *certifications or resolutions by the Board [of Education of the city of* ***Detroit***] *and/or DPS.*

49. The certifications, resolutions and/or **tax** bills were relied upon by Petitioner and Respondents under the mistaken belief that the Illegal Levy was authorized. [Emphasis added.]

[22] The assessor is not a party to this lawsuit.

[23] MCL 211.1 *et seq.*

[24] See MCL 211.10; MCL 211.27a.

[25] MCL 380.432(2).

[26] MCL 211.24b(2); see also **Detroit** Charter, § 8-402(2), which provides:

The assessors shall prepare the **tax** roll by spreading property taxes ratably on the assessment roll on or before the date provided by ordinance and shall deliver the **tax** roll to the treasurer in the manner provided by law.

[27] See MCL 211.24(b), MCL 211.29, and MCL 211.42.

[28] MCL 211.42.

[29] *Board of State **Tax** Comm'rs v. Quinn*, 125 Mich. 128, 131, 84 N.W. 1 (1900) ("[I]t is not the duty of an [assessing] officer to omit a statutory duty because of an opinion that the action of his superiors has not conformed to law. He has merely to do his duty as prescribed by law, leaving the regularity of the action of others to be determined by the courts"), citing *Union School-Rogers Twp. Dist. v. Parris*, 97 Mich. 593, 56 N.W. 924 (1893).

[30] ***Briggs***, 282 Mich.App. at 35 n. 7, 761 N.W.2d 816 (citations omitted).

[31] *Id.*

[32] *St. Clair Intermediate School Dist. v. IEA/MEA*, 458 Mich. 540, 557-558, 581 N.W.2d 707 (1998), citing *Capitol City Lodge No. 141, FOP v. Meridian Twp.*, 90 Mich.App. 533, 541, 282 N.W.2d 383 (1979).

[33] Further demonstrating DPS's lack of control over the assessor is the fact that taxing authorities, such as DPS, are empowered to appeal as of right from decisions made by an assessing officer. See, e.g., *Wayne Co. v. State **Tax** Comm.*, 261 Mich.App. 174, 246, 682 N.W.2d 100 (2004).

[34] *Upper Peninsula Generating Co. v. City of Marquette*, 18 Mich.App. 516, 171 N.W.2d 572 (1969).

[35] *Id.* at 517, 171 N.W.2d 572.

[36] *Carpenter v. City of Ann Arbor*, 35 Mich. App. 608, 192 N.W.2d 523 (1971).

[37] *Id.* at 612, 192 N.W.2d 523.

[38] *Hertzog v. **Detroit***, 378 Mich. 1, 142 N.W.2d 672 (1966).

[39] *Id.* at 22-23, 142 N.W.2d 672.

[40] *Ford*, 475 Mich. at 443, 716 N.W.2d 247.

[41] *Id.*

[42] *Eltel Assoc., LLC v. City of Pontiac*, 278 Mich.App. 588, 752 N.W.2d 492 (2008).

[43] *Id.*