

**No. 11-1057 and No. 11-1058 - Mountain America LLC, et al.
v. Donna Huffman, Assessor of Monroe County, et al.**

FILED

October 19, 2012

released at 3:00 p.m.

**RORY L. PERRY II, CLERK
SUPREME COURT OF APPEALS
OF WEST VIRGINIA**

Ketchum, Chief Justice, dissenting:

I believe the claims of the taxpayers should be barred by the doctrine of *res judicata* and collateral estoppel. I would, therefore, overrule the holding to the contrary in *In Re: United Carbon Company Assessment*, 118 W.Va. 348, 190 S.E. 546 (1937), and cases that rely on *United Carbon* disallowing the application of *res judicata* in these circumstances.