

**DASIA MASSAQUOI**, Petitioner/Appellant, v. **ESTHER E. MASSAQUOI**,  
Executrix of the Last Will and Testament of the Testamentary Late A. MOMOLU  
MASSAQUOI, Respondent/Appellee.

MOTION TO DISMISS APPEAL FROM THE MONTHLY AND PROBATE  
COURT FOR  
MONTSERRADO COUNTY.

Heard: November 23, 1987. Decided:

February 25, 1988.

1. Except as otherwise required by statute, a bond given under the Civil Procedure Law shall be secured by one or more of the following: (a) cash bond to the value of the bond; or cash deposited in the bank to the value of the bond as evidenced by a bank certificate; (b) unencumbered real property on which taxes have been paid and which is held in fee by the person furnishing the bond; (c) valuables to the amount of the bond which are easily converted into cash; or (d) sureties who meet the requirements of section 63.2., Rev. Code I: 63.1.
2. For the purpose of an appeal bond, the number of houses secured by the bond is not material, but rather it is the assessed value of the house or houses that is important.
3. While it is true that the filing of a defective bond is ground for the dismissal of an appeal, the defectiveness must be clearly shown and not assumed.
4. The primary justification for filing an appeal bond in civil cases is that it will indemnify the appellee from all costs and injury arising from the appeal, if unsuccessful, and that the appellant will comply with the judgment of the appellate court or any other court to which the case is removed. Rev. Code I: 51.8.
5. One of the grounds upon which the Court relies for the dismissal of an appellant's appeal bond is that the revenue certificate issued in favor of the appellant by the Real Estate Tax Division, Ministry of Finance, shows that no taxes have been paid on the property.
6. The inadvertent issuance of a certificate for use of tax exempt property as security to an appeal bond does not render the appeal bond defective, absent any wrong doing by the appellant.

7. Mere technicalities which do not affect the merits of the case are not favored by the Court in the dispensing of justice.

8. Property against which there is a lien can also be offered as security to secure a bond as long as the value of such property is enough to cover the total amount of the liens, unpaid taxes and other encumbrances against the property, and as long as the owner has not parted with title to such property.

9. The Civil Procedure Law provides that an appeal bond should be accompanied by an affidavit of sureties containing the following specified information: (a) a statement that one of them (the sureties) is the owner or that both combined are the owners of the real property offered as security; (b) a description of the property sufficiently identified to establish the lien on the bond; and (c) a statement of then total amount of the liens, unpaid taxes, and other encumbrances against each property offered.

10. The property offered as security to an appeal bond is for the purpose of protecting the appellee against losses as a result of costs or injury sustained by reason of the appeal.

11. The aim and purpose of the Civil Procedure Law is justice and not technicalities. Thus, courts of justice loathe the dismissal of appeals on any technical grounds which tend to bar the determination of the merits of a case.

12. The mere absence from the affidavit of sureties of the words "all taxes have been paid", and the statement instead of the words "there is no other lien, unpaid taxes and other encumbrances against the property offered herein" do not render the appeal dismissible.

The petitioner/appellant, Dasia Massaquoi, filed a petition in the Monthly and Probate Court for Montserrado County against Esther E. Massaquoi, executrix of the testate estate of the late Arthur Momolu Massaquoi, seeking revocation of the letters testamentary held by Esther E. Massaquoi. Following the trial of the case, judgment was rendered in favor of the respondent/ appellee. From this judgment, an appeal was taken to the Supreme Court.

While the matter was pending on appeal, the appellee filed a motion to dismiss the appeal. The motion was resisted and withdrawn and an amended motion was filed in its stead. The movant gave as the basis for the motion that the appeal bond was defective and of no legal validity, in that (a) the affidavit of sureties contained the

clause "there is no lien, unpaid taxes and other encumbrances against the property offered herein" rather than "all taxes have been paid"; (b) the certificate attached to the bond showed the assessed value of only one building rather than three buildings as the principal surety had alleged in his letter to the Minister of Finance; and (c) the property offered as security to the bond was not taxed and that taxes had not been paid thereon since the said property was exempt from taxation. The appellee contended that as the property was tax exempt, it was not transferrable and could not be seized or sold at a public auction to satisfy the judgment in case the appellant did not prevail in the Supreme Court. The appellee also contended that as the property was tax exempt and had not been valued for tax purposes, the government had a lien thereon. Appellee quoted in support of her contention a letter from the Minister of Finance wherein he stated that the exemption granted by the government was not transferrable and that it was an oversight by his Ministry to permit such exempt property being used as bonds.

The Court rejected all of the contentions raised by the appellee, holding that while the filing of a defective bond is a legal ground for the dismissal of an appeal, the defectiveness must be clearly shown and not assumed. The Court opined that the primary justification for the filing of an appeal bond was that the appellant would indemnify the appellee from all costs and injury arising out of the appeal and that the appellant will comply with the judgment of the Court. The Court noted that the motion had failed to show that the justification for the appeal bond would not be satisfied by the appellant.

On the issue of the defectiveness of the appeal bond because the affidavit of sureties stated that "there is no other liens, unpaid taxes and other encumbrances against the property offered" rather than that "all taxes have been paid", the Court said that it perceived of no material difference between the former clause and the latter clause, especially as the appellee had not attacked the sufficiency of the bond to indemnify her. The Court noted that the aim of the appeal statute was justice, not technicalities, and that under its reading of the mentioned statute, the clause questioned by the appellee had met the statutory standard.

In addressing the second contention of the appellee to the effect that the bond was defective since the property valuation certificate showed only one building and not three buildings as the principal surety had alleged in his letter to the Minister of Finance, the Court opined that the number of houses was not of importance to it; rather, it was the assessed value of the house(s) that was of importance to the Court. In the instant case, the Court observed that the assessed value of the one building

was more than was required for the bond, and that therefore the bond was adequately covered.

Regarding the contention that the revenue certificate of the Ministry of Finance was defective in that it showed that no taxes had been paid on the property since the property was tax exempt, the Court noted that the certificate did state the value of the property, and the exemption from the payment of taxation did not render the certificate invalid or defective. The Court observed that the contention raised a mere technicality which would not be entertained; rather, it said, the Court preferred to hear cases on the merits. In any event, the Court opined, the appellee did not have standing to question or complain about the government's waiver or exemption of the owner of real property from payment of taxes thereon. That matter, the Court said, was one purely for the government. Accordingly, it denied the motion to dismiss.

*Joseph P. Findley* appeared for appellant. *S. Raymond Horace, Sr., Sarah J Gibson* and *M Fabnbulleh Jones* appeared for appellee.

MR. JUSTICE KPOMAKPOR delivered the opinion of the Court:

The petitioner/appellant, Dasia Massaquoi, hereinafter referred to as the appellant, on the 3rd day of March, 1984, filed a petition for the revocation of letters testamentary, growing out of the testate estate of the late Arthur Momolu Massaquoi, Monrovia, Montserrado County, against Esther E. Massaquoi, respondent/appellee and executrix of the late Arthur Momolu Massaquoi, also of the City of Monrovia, Liberia. The cause was regularly tried and judgment was rendered on March 27, 1985, in favour of the respondent/appellee, hereinafter referred to as the appellee. To this judgment, the appellant's counsel excepted and announced an appeal to this Court.

On the 23rd day of November, 1985, appellee filed a motion to dismiss the appeal now pending before this Court. After a resistance was filed on July 17, 1986, appellee withdrew the said motion and filed an amended motion on November 7, 1986.

The movant prayed that we dismiss the appeal and affirm the judgment of the trial court because, as she put it, the appeal bond was defective and of no legal validity. The appellee's motion contained eight counts which we summarize below:

1. That under the law, only real property upon which taxes are paid can be offered as security for any bond including appeal bonds; that the real property offered in the instant case as security is not taxed and taxes have not been paid thereon; and that

said property cannot therefore be offered as security to the appeal. The bond, he says, is therefore bad, defective and insufficient.

2. That when appellee, Esther E. Massaquoi, wrote to Finance Minister G. Alvin Jones, objecting to the use of property exempted from taxes as security for an appeal bond, he replied that "the exemption from real estate and realty lease tax resides with the original owner and is not transferable. Hence this goes to say that it has been an oversight by allowing exempted properties to be used as bonds." That as Appleton's property was exempted from taxes, it was not transferable and could not be seized and sold at a public auction to satisfy the judgment; and further, that the government has a lien on tax exempted property because it has not been valued for tax purposes.

3. That the affidavit of sureties shows the lien that the government has on the property.

4. That the Act of the Legislature out of which grew the Administrative Regulation does not state on its face that properties exempted from taxes may be used as security to a bond and that if this was intended, it would have been so stated in the Act to corroborate section 63.1(b), under security for bond which provides that property offered for bond must be unencumbered and on which taxes have been paid.

5. That the bond is bad, defective and insufficient because the sureties' affidavit is false, misleading and untrue, in that the said affidavit states that there are no liens and unpaid taxes when in fact no taxes are paid on said property, as per the certificate from the Bureau of Revenues, Ministry of Finance.

In response to the motion, the appellant filed a fourteen-count resistance, the essence of which we also summarize herein:

1. That section 63.1 (b) of the statute relied upon by appellee/movant shows that the owner of the property offered as security should not be delinquent in the payment of his taxes or owe taxes on the property offered; that in the instant case, taxes are not due; and that the exemption from paying taxes, granted to persons furnishing bonds certainly makes the bond sufficient.

2. That the bond is valid because no lien or liens have been created against the property offered as security to the bond executed in favour of appellant.

3. That with respect to the Administrative Act, the penalty prescribed is loss of right

to any tax exemption and al 0% fine on the assessed value of the property; and that the tax exemption does not divest the owner of his title to the property offered or diminish the value of the property offered as security.

4. That the averments contained in the certificate are true, since there are no other liens or unpaid taxes on the property as the property offered for the bond is exempt from taxes.

An inspection of the records certified to this Court reveals that the parties have raised three issues:

1. Whether or not the sureties' affidavit attached to the appeal bond is fatally defective as the appellee strenuously contends because the said affidavit contains the clause "That there is no other liens, unpaid taxes and other encumbrances against the property offered herein", and not the clause "all taxes have been paid"?

2. Whether or not the contention of the appellee that the appeal bond is defective because the certificate from the Bureau of Revenues, Ministry of Finance, attached thereto, shows that no taxes have been paid and that the assessed value of only one house or building and not three is supported by statute?

3. Whether or not the statement: ". . . It has been an oversight by allowing exempted properties to be used as bonds", as contained in the letter of March 31, 1986, over the signature of Honourable G. Alvin Jones, then Minister of Finance, rendered the appeal bond defective, as contended by the appellee?

We shall resolve the issues raised by the parties in the reverse order.

In answer to the third question, we quote hereunder the letter of Minister Jones, referred to hereinabove:

"MF/2-5/BIR/CIRJANS/60/ '86 March 31 , 1986

Mrs, Esther E. Massaquoi

P. 0. Box 1435

Monrovia, Liberia

Dear Mrs. Massaquoi:

In reply to your letter dated March 21, 1986, on tax free property, the sole purpose of

government granting five-year tax exemption is to encourage its citizens to develop the real estate section of the economy. In this regard, it is not intended as an instrument to retard GOL's effort in collecting legitimate taxes that are due.

However, we would like to directly quote the applicable Administrative Regulation that 'The exemption from real estate and realty lease tax resides with the original owner and is not transferrable.' Hence, this goes to say that it has been an oversight by allowing exempted properties to be used as bond. Properties that are usually qualified for exemption should have balance of zero in their tax arrears, i.e. full settlement of current real estate tax must be evident by official GOL Flag receipts.

Thanks in advance as we appreciate your interest which assisted us to correct our over-sightedness.

Kind regards,

Sincerely yours,

/s/ G. Alvin Jones

/t/ G. Alvin Jones

MINISTER OF FINANCE"

In the amended motion to dismiss, argued before this Bench, the appellee contended that in reply to a letter dated the 21st day of March, 1986, which the appellee wrote to the Finance Minister challenging the use of property under tax exemption as bond in court cases, the Minister of Finance admitted that the issuance of the certificate was a mistake. This letter of Minister Jones did not however attribute any wrong doing to the appellant herein; rather, it admitted that the granting or issuance of the certificate in favour of the appellant to support his bond was an oversight. In essence, the Minister said that allowing exempt property to be used as bond, as was done in the instant case, was not a regular practice but was an oversight which he regretted.

This Court says that by admitting that the issuance of the certificate was an oversight or an inadvertence, the Minister in fact accepted responsibility for whatever impropriety, if any, was committed. This is true because nowhere in the letter did the Minister allege or attribute any wrong doing to the appellant in obtaining this certificate, the only ground, if it had occurred, which would have been a legal reason to render said certificate and the appeal bond null and void.

The Court says that even if the Minister of Finance had requested the trial court to cancel the bond on the ground that it had issued the certificate for the purpose of being attached to the bond inadvertently, the trial court could not have honoured

such a request, because to do so would have been to penalize the innocent appellant for a mistake committed by the Ministry of Finance, an agency of government which was supposed to be satisfied before issuing the said certificate. Consequently, the contention of the appellee that the bond is defective because the Finance Minister had said in a letter that it was issued in favour of the appellant inadvertently, and also because the property mentioned therein was tax exempt, is not sustained.

Our Revised Civil Procedure Law provides, with respect to security for bonds:

"Except as otherwise provided by statute, any bond given under this title shall be secured by one or more of the following:

"(a) Cash to the value of the bond; or cash deposited in the bank to the value of the bond as evidenced by a bank certificate;

(b) Unencumbered real property on which taxes have been paid and which is held in fee by the person furnishing the bond;

(c) Valuables to the amount of the bond which are easily converted into cash; or

(d) Sureties who meet the requirements of section 63.2." Civil Procedure Law, Rev. Code 1: 63.1.

Coming to the second issue, i.e. whether or not the bond is defective because the certificate attached thereto shows the assessed value of only one building and not three as the principal surety, William N. Appleton, Jr., had alleged in his letter to the Finance Minister, dated February 21, 1987, the Court is of the opinion that for the purpose of an appeal bond, the number of houses is not material but rather the assessed value of the house or houses. The certificate showing the assessed value of the building is quoted herein below:

"REAL ESTATE TAX DIVISION MAY 21, 1985

TO WHOM IT MAY CONCERN

STATEMENT OF PROPERTY VALUATION

| <u>LOT NO.</u> | <u>LOCATION</u> | <u>VALUATION</u> | <u>ACREAGE</u> | <u>PROPERTY OWNER</u> |
|----------------|-----------------|------------------|----------------|-----------------------|
| N/N            | OLDEST CONGO    | \$200, 600.00    | N/N            | WILLIAM APPLETON, JR. |



TOWN, MON

TWO HUNDRED THOUSAND SIX HUNDRED DOLLARS

THIS IS TO CERTIFY THAT THE REAL ESTATE OF THE AFOREMENTIONED PERSON IS REGISTERED AND VALUED AS SHOWN ABOVE: TAXES THEREFOR ARE EXEMPTED FOR FIVE (5) YEARS.

APPEAL BOND IN FAVOUR OF DASIA MASSAQUOI. CERTIFIED BY: /s/  
(illegible) ACCOUNTS SUPERVISOR

"SIGNED: (illegible)

DEPUTY COMMISSIONER, RETD

"APPROVED: (illegible)

ASSISTANT MINISTER FOR REVENUES, R.L."

While it is true that filing a defective bond is ground for dismissing an appeal, we hold that the defectiveness must be clearly shown and not assumed. See *West Africa Trading Corp.*

*v. Alrine (Liberia) Ltd*, 24 LLR 24 (1975). The primary justification for filing an appeal bond in civil cases, states our Civil Procedure Code, is that it will indemnify the appellee from all costs or injury arising from the appeal, if unsuccessful, and that the appellant will comply with the judgment of the appellate court or of any other court to which the case is removed. Civil Procedure Law, Rev. Code 1 :51.8.

One of the grounds urged upon this Court for the dismissal of an appellant's appeal bond is that the Revenue Certificate issued in favour of appellant by the Real Estate Tax Division, Ministry of Finance, is defective, in that it shows that no taxes have been paid on the property. The certificate herein involved, dated May 21, 1985, signed by the Deputy Commissioner, Real Estate Tax Division, and approved by the Assistant Minister for Revenues, Republic of Liberia, shows William Appleton, Jr. to be the owner of said property; shows its assessed value to be \$200,600.00, and that taxes thereon are exempt for five years. The question that presents itself at this stage is whether the certificate just described fully meets the requirement of the statute. The relevant provision of the statute provides:

"Except as otherwise provided by statute, any bond given under this title shall be secured by one or more of the following:

"(a) Cash to the value of the bond; or cash deposited in the bank to the value of the

bond as evidenced by a bank certificate;

(b) Unencumbered real property on which taxes have been paid and which is held in fee by the person furnishing the bond;

(c) Valuables to the amount of the bond which are easily converted into cash; or

(d) Sureties who meet the requirement of section 63.2". Rev. Code I :63.1.

This Court has held in several of its opinions that mere technicalities which do not affect the merits of the case are not favored in dispensing of justice. *Deadly v. Republic*, 8 LLR 256 (1944) and *Michael v. Fawaz*, 15 LLR 541 (1964).

The appellee has contended in her motion to dismiss that the property offered as security is not taxed and that taxes thereon have not been paid. Therefore, she says, the bond is bad and defective.

In the case *American Life Insurance Company v. Emmanuel Sandy*, 32 LLR 242 (1984), the appellee therein moved this Court to dismiss the appeal bond on several grounds, one of which was a clause in the bank certificate which read: "This bond is valued until December 9, 1985, after which time it will be considered null and void." The appellee in that case argued that the clause in the bank certificate imposed a limitation on its validity which was contrary to the statute since in the event that the case was not heard and determined by December 9, 1985, the appellant would be without any appeal bond and appellee would not be secured. In rejecting the argument of the appellee, this Court held that that was not a sufficient ground for the dismissal of the appeal, "especially so when December 9, 1985, is far more than and beyond a year." The Court continued: "This issue is prematurely raised at this time and therefore cannot be conceded . . . it is possible that this case may finally terminate prior to December 9, 1985." We have cited the *Sandy* case to show and emphasize the fact that this Court prefers hearing cases on the merits and because we believe that the petition of the appellant in the instant case is indeed stronger than that of the appellant in the earlier case.

Another case in point which we cite for the benefit of this opinion is *Tay v. Wennah*, 31 LLR (1983), decided at the March Term, A. D. 1983. In that case, one of the grounds assigned by the appellee for the dismissal of the appeal was that the property offered as security had been leased to the Government of Liberia, which lease had not expired. The contention of the appellee in the *Tay* case was that since the

property offered as security for the bond had been and was still under lease to the government, it was not unencumbered, and therefore it should not have been used as security for the bond since the lease in favour of the government operated as a lien. In denying the motion, this Court held, among other things, that it was difficult to understand by what points of reasoning one could conclude that a lessee has a lien on a property leased to him, by reason of which his lessor has no right to offer said property as security to an appeal bond. The Court concluded; "It is our opinion that a property against which there is a lien, as the property offered as security in this case, can also be offered as security to secure a bond as long as the value of such property is enough to cover the total amount of the liens, unpaid taxes and other encumbrances against the property; and as long as the owner has not parted with title to such property.

Coming to the final issue, that is, whether or not the appeal bond is defective because the sureties' affidavit simply says, there is no other liens, unpaid taxes and other encumbrances against the property offered, and does not contain or carry on its face the clause, "all taxes have been paid", the Court says that it does not perceive any material differences between the two clauses, in that the former clause says that there are no unpaid taxes, liens or other encumbrances, while the latter clause says that "all taxes have been paid".

An inspection of the bond shows that there is an affidavit of sureties, sworn to on the 24th day of may, A. D. 1985, and filed with it. For the purpose of this opinion, we herewith quote from it:

#### "SURETIES' AFFIDAVIT

"Personally appeared before me, a duly qualified justice of the peace for Montserrado County, at my office in the City of Monrovia, County and Republic aforesaid, William N. Appleton, Jr. and Roland Bedell, SURETIES, of the City of Monrovia, Montserrado County and Republic of Liberia aforesaid, and made oath according to law, to wit:

1. That they are owners of or one of them, William N. Appleton, Jr./Roland Bedell is the owner of the real property described herein. Also hey are freeholders and householders within the Republic of Liberia.
2. The description of the property, subject of the lien of this bond is as follows;

3. That there is no other lien, unpaid taxes and other encumbrances against the property offered herein.
4. The assessed value of the property is \$200,600.00.
5. That all information and allegations contained herein are true and correct in fact and in substance to the best of their knowledge and belief and as to those matters of information they verily believe them to be true and correct."

The appellee strenuously argued before this Bench that the appeal be dismissed because the affidavit of sureties attached to the bond is not in accord with the statutory requirements.

The provision of the Civil Procedure Law which is relevant to this argument states that an appeal bond should be accompanied by an affidavit of sureties containing the following specified information:

"(a) A statement that one of them (sureties) is the owner or that both combined are the owners of the real property offered as security;

(b) A description of the property, sufficiently identified to establish the lien of the bond;

(c) A statement of the total amount of the liens, unpaid taxes, and other encumbrances against each property offered. Civil Procedure Law, Rev. Code 1 :63.2.

A careful perusal of the motion to dismiss indicates that the appellee has not contended, and is not contending, that she is not sufficiently indemnified by the appellant's appeal bond; nor is she doubting the availability of the \$200,600.00 laid in the bond to indemnify her in the event the judgment in the trial court is confirmed. Civil Procedure Law, Rev. Code I :51.8. Indeed, she has attacked the bond on the mere ground that the sureties' affidavit simply states on its face, there is no other lien, unpaid taxes and other encumbrances against the property offered herein", rather than the clause "all taxes have been paid." Our interpretation of section 63.2(b) of the Civil Procedure Law is that the property offered as security is for the purpose of protecting the appellee against losses as a result of costs or injury sustained by reason of the appeal. The appellee argued vigorously before us that the mere absence of the words "all taxes have been paid" from the face of the sureties' affidavit, rendered it fatally defective. We disagree with this interpretation of section 63.2 of the Civil

Procedure Law. The aim and purpose of our Civil Procedure Law is "justice" and not technicalities" in construing it. Thus, in section 1.4 of the said law, it is provided: "The provisions of this title shall be construed to promote the just, speedy, and inexpensive determination of every action." (Emphasis supplied)

During the argument before this Bench, the counsel for appellee was asked "whether there were any taxes due?" He answered "no", but explained that the affidavit of sureties should always state that "all taxes have been paid", and that the absence of this clause simply means that the bond failed to comply with the provision of the law. This failure, he says, renders the appeal bond defective.

We cannot over-emphasize the fact that as a general principle of law, courts of justice loathe the dismissal of appeals on any technical grounds, the grounds urged upon us to dismiss the case at bar being no exception, which tend to bar the determination of the merits of a cause.

For example, in the fairly recent case of *Liberia Electricity Corporation (LEC) v. Lewis and Greenfield*, 34 LLR 112 (1986), the appellees filed a motion to dismiss the appeal on the solid ground that the appeal bond was not approved by the trial judge, as required by the statute. The appellant retorted that it duly took all necessary steps to perfect the appeal. but that the clerk of the lower court had neglected to keep his sincere promise to see to it that the bond was approved by the trial judge. The appellant charged the clerk of that court with "conniving" with the appellees to have the bond forwarded to this Court without the approval of the trial judge. In short, the appellant contended that the act of the clerk could not be ground to dismiss its appeal; it being an act of court. The Revised Civil Procedure Law contains the applicable provision: "Every appellant shall give an appeal bond in an amount to be fixed by the court . . . to the effect that he will indemnify the appellee from all costs or injury arising from the appeal, if unsuccessful, and that he will comply with the judgment of the appellate court or any other court to which the case is removed. The appellant shall secure the approval of the bond by the trial judge and shall file it with the clerk of the court . . . ." Civil Procedure Law, Rev. Code 1 :51.8. (Emphasis supplied). In the *Liberia Electricity Corporation* case, the Court saw the issue as being whether or not appellant's appeal should be dismissed for failure to file an approved appeal bond due to the failure of the clerk of the lower court to have same so signed

In denying the motion to dismiss the appeal, the Court held:

"Having scanned through the records in this appeal and compared the pleadings on

both sides, our sympathy has been compelled to favour the appellant in this case who had exerted every effort and diligence in perfecting his appeal, but due to the iniquitous tendencies exhibited by the clerk below, his appeal bond, otherwise valid, could not be signed and approved by the trial judge as is required by statute and by our several opinions. The said clerk had merely forwarded the documents to this Court without the sincerity he had promised a diligent appellant, apparently for his own personal benefits." *Liberia Electricity Corporation v. Lewis and Greenfield*, 34 LLR 112 (1986).

Again, we have cited the *Liberia Electricity Corporation* case and the others in order to show the abhorrence of this Court towards motions to dismiss and to indicate that the position of the appellant in the case at bar is even more deserving of our consideration. Consequently, it is our opinion that the contention that the mere absence of the words "all taxes have been paid" from the sureties' affidavit renders the bond dismissible is not only baseless but it encourages the dismissal of appeals which all courts frown upon.

The argument that the property exempted from the payment of taxes from July 23, 1984, to June 4, 1989, cannot be used as security to an appeal bond is not legally sound, not in keeping with the statutory requirement, and not convincing to this Court. The said argument is therefore overruled. The word "exempt", has been defined as, to release, discharge, wake or relieve from liability. BLACK'S LAW DICTIONARY (4th ed). Therefore, if the government decides to waive taxes to which it is entitled for a period of years on certain classes of property, does the appellee have any standing to complain, not in her capacity as a tax payer, but as an appellee? We think not.

Having traversed the relevant grounds on which the motion to dismiss is based, and in keeping with the authorities cited herein, it is our opinion and holding that the motion to dismiss appellant's appeal be, and the same is hereby denied, with costs against the appellee. And it is so ordered.

*Motion to dismiss denied*