IN THE HONOURABLE SUPREME COURT OF THE REPUBLIC OF LIBERIA, SITTING IN ITS MARCH TERM, A.D. 2021

BEFORE HIS HONOR: FRANCIS S. KORKPOR, SRBEFORE HER HONOR: JAMESETTA H.WOLOKOLIEBEFORE HER HONOR: SIE-A-NYENE G. YUOHBEFORE HIS HONOR: JOSEPH N. NAGBEBEFORE HIS HONOR: YUSSIF D. KABA	ASSOCIATE JUSTICIASSOCIATE JUSTICIASSOCIATE JUSTICI
Coalition for Democratic Change (CDC) by & thru Senator Victor) V. Watson, candidate of the 2020 Special Senatorial election,) Grand Cape Mount CountyAppellant) VERSUS	
National Elections Commission, Grand Cape Mount County, County, Republic of Liberia1st Appellee	APPEAL
Simeon B. Taylor of the CPP, candidate of the 2020 Special) Senatorial election, Grand Cape Mount County, Republic of) Liberia2 nd Appellee)	
GROWING OUT OF THE CASE:	
Coalition for Democratic Change (CDC) by & thru Senator Victor) V. Watson, candidate of the 2020 Special Senatorial election, Grand Cape Mount CountyComplainant)	
VERSUS)	FRAUD AND IRREGULARITIES
National Elections Commission, Grand Cape Mount County, County, Republic of Liberia1 st Respondent)	MALGOLAMITES
Simeon B. Taylor of the CPP, candidate of the 2020 Special) Senatorial election, Grand Cape Mount County, Republic of) Liberia2 nd Respondent)	

Heard: April 13, 2021 Decided: April 22, 2021

When this case was called for hearing, Counsellor Alhaji Swaliho A. Sesay appeared for the appellant, Victor V. Watson. Counsellors J. Augustine Toe and Micah Wilkin Wright appeared for the National Elections Commission (NEC). Counsellors Bobby F. W. Livingstone and Moiffee Kanneh appeared for the appellee, Simeon B. Taylor.

MR. JUSTICE NAGBE DELIVERED THE OPINION OF THE COURT

This case comes before the Full Bench of the Supreme Court on appeal from the final ruling of the Board of Commissioners of the National Elections Commission (NEC) entered March 25, 2021, dismissing the appellant's appeal and confirming the final ruling of the Hearing Officer thereby declaring Hon. Simeon B. Taylor winner of the December 8, 2020 Special Senatorial Election in Grand Cape Mount County.

The facts reveal that on December 14, 2020, the appellant filed with the Hearing Officer of the National Elections Commission a complaint in which he alleged that several irregularities occurred during the course of the election conducted on December 8, 2020 in Grand Cape Mount County. The appellant withdrew his complaint and filed an amended complaint on December 18, 2020. The appellant alleged substantially in his amended complaint that the CPP's candidate, Simeon B. Taylor, hired criminal gangs in the Gola-Koneh area to prevent the Coalition for Democratic Change (CDC) and its senatorial candidate, Victor V. Watson, and his poll watchers from entering said area, which action he reported to the Liberian National Police and the NEC presiding officer, but the police and the NEC staff took no action; that on December 8, 2020, several individuals, including Mr. Simeon B. Taylor, were discovered and caught voting more than once in districts and polling centers between Lofa Bridge and other centers; that the appellant complained that in contravention of the Elections Law, Mr. Simeon B. Taylor carried out double registration because he earlier registered in the Lofa Bridge Community, Electoral District #1 in 2017, and during the Voters' Registration Update of 2020, he also registered in Tahn Town in the same Electoral District #1; that in Mecca, it was discovered that the polling officer and the voter identification officer allowed voters to vote without checking the individuals on the Final Registration Roll (FRR) because those centers were designed in such a manner as the records of those areas were pre-marked; that Simeon B. Taylor committed several fraudulent acts which were not checked by the NEC officials, including the use of a Toyota Land Cruiser to chase Mr. Francis Madavia, the man transporting the CDC's poll watchers, and Mr. Simeon B. Taylor worked in cohort with the NEC poll workers to deprive the CDC's poll watchers from entering the polling centers.

The appellant further alleged that in all of the polling centers in Grand Cape Mount County, including Kinjor, where huge number of votes was fraudulently acquired by the appellee, the NEC did not assign precinct queue controller, precinct presiding officer and this resulted to fraud, as Mr. Simeon Taylor was given the opportunity to have these officers pre-mark records which did not tally with the FRR; that all these acts were protested by the CDC's poll watchers, but they were thrown out by the police and Simeon Taylor's criminal gang who were assigned under the supervision of the NEC's polling staff; that because of this action the CDC's poll watchers refused to sign the records, but to their surprise the records carried their signatures, claiming that their signatures were forged; that due to the attack on the CDC's poll watchers, there was a delay in the commencement of the poll and that at the close of the poll when counting of the ballots was about to commence, the NEC staff asked the CDC's poll watchers out of the counting hall and that several invalid votes of Mr. Simeon Taylor from four towns in electoral district #3 and three towns in electoral district #4 were counted in denied the CDC's candidate the Mr. Taylor's favor which opportunity of winning the election. The appellant concluded his

amended complaint that the NEC Electoral Magistrate in Grand Cape Mount County set aside the results of the December 8, 2020, Special Senatorial Election held in Grand Cape Mount County, ordered a recount with the aid of the IT section of the NEC and that an independent presiding officer be assigned to conduct the recount of the votes.

On January 13, 2021, the appellee, Simeon B. Taylor, filed an answer to the appellant's amended complaint in which he denied the legal and factual sufficiency of the claims laid down in the appellant's amended complaint and prayed that said amended complaint be denied and dismissed in its entirety. The appellee averred and maintained that at no time did he deploy criminal gangs to prevent the CDC and its senatorial candidate and poll watchers from entering the Gola-Koneh town; that on the day of election, the Liberia National Police was deployed and provided security for the elections; hence, there were no attacks. The appellee also contended that he was never engaged in double voting nor did he bring in people, including Sheriff Wantee and Sando Tete to vote multiple times as alleged in the appellant's amended complaint; that neither did he use a Toyota Land Cruiser to chase out any person called Francis Madavia, rather it was the CDC that was engaged in the act of violence and instigated thugs who burnt the vehicle of the appellee, Simeon Taylor; that if the poll watchers were running for their lives as the result of gangs' attack how were they called back to sign the tally sheets, the appellee wondered; that at no time did the appellee collude with the NEC staff to engage in electoral malpractice and that tallying of the records of the count was not done in secret and that if the appellant's claim of electoral fraud occurred in all of the electoral districts in Grand Cape Mount County, why didn't he challenge the results from places where the appellant secured votes/wins, including Bendjaja, Vaikiaway, Langor, Bamballa, Jeijjuah, etc.?

When the case was called for hearing, pre-hearing motions were disposed of by the Hearing Officer of NEC. Thereafter, the appellant testified to the allegation in his amended complaint and produced ten witnesses to corroborate his testimony, but only seven testified. The appellant testified in his own behalf and averred:

"That Mr. Taylor and his group of men used vehicles to transport people from one center to another in order to vote multiple times; candidate Taylor engaged in double voting in that he voted in Lofa Bridge on December 8, 2020 and then went to Tahn and voted; that in Jounder, candidate Taylor's brother, Sam Taylor, who worked as Electoral Supervisor demanded Presiding Officer at polling place #1 to count invalid votes in favor of candidate Taylor; that in Mecca, his poll watchers were driven away because they raised issue of double voting and that there were people on the voting line with fingers already inked...."

Six of the seven witnesses of the appellant that testified pointed to the allegation that indeed the appellee, Mr. Simeon B. Taylor, registered twice (double registration) and voted in both Lofa Bridge Community and in Tahn (double voting). The witnesses also testified to the fact that the invalid votes in some polling places were counted in favor of Mr. Simeon B. Taylor. They also corroborated the claim by the principal witness, the appellant herein, that the poll watchers of the CDC were chased out of polling places by gangsters organized by the appellee, Mr. Simeon Taylor. Following their testimonies, the appellant produced five rebuttal witnesses whose testimonies in effect confirmed their earlier testimonies before the Hearing Officer, after which the appellant rested with the production of testimonies.

The appellee, Mr. Simeon B. Taylor, along with his five witnesses testified. The appellee's testimony is summarized as follows:

"That on December 5, 2020, he went to Grand Cape Mount County to close his campaign and the very people accusing him were the ones who burned his two cars. He said that on the same day he narrowly escaped and ran to Monrovia and did not go back to the county until December 8, 2020. He left Monrovia at 1:00 pm and arrived in Tahn at 3:00pm where he experienced a flat tire; that he cast his vote at polling place number four (4) in Tahn. He said the complainants are assuming he voted in Lofa Bridge but that he did not; that NEC can bear him up that when he went to Cape Mount on September 11, 2020, during the voter's roll update, the NEC workers could only be found in Tahn and he went to Tahn and obtained his voter's card..."

The five witnesses of the appellee appeared and testified principally:

"That at no time did they see Mr. Simeon Taylor vote more than once during the December 8, 2020 Special Senatorial Election in Grand Cape Mount County; that the counting of ballots papers was done in the presence of party representatives and observers, and the party representatives signed all of the papers without complaint; that it was readily impossible for a person to vote twice in one election because indelible ink is placed on the finger of each voter and that generally, the election was peaceful."

The appellee's witnesses, most of whom were NEC election workers, corroborated the testimony of the appellee.

Following arguments *pro et con,* the Hearing Officer, on March 11, 2021, ruled, denied and dismissed the appellant's amended complaint, upheld and confirmed the results from the December 8, 2020 Special Senatorial Election held in Grand Cape Mount County which declared Mr. Simeon B. Taylor the winner on the ground that the complainant failed to prove his allegations of fraud and irregularities; that his claim of multiple voting, the burden of proof

rested on him and that mere allegation would not suffice. The Hearing Officer relied on the following principle of law to give support to his ruling: "In this jurisdiction, it is evidence alone which enables the court, tribunal or administrative forum to pronounce with certainty the matter in dispute, and no matter how logical a complaint may be stated, it cannot be taken as proof without evidence. It is required that every party alleging the existence of a fraud is bound to prove it by the preponderance of the evidence". *FDA v. Waters et al,* 34 LLR 777 (1988) and "It is not sufficient to allege irregularities for which a redetermination of an election result is sought without proving with the preponderance of evidence that the irregularities affected the results". *Brumskine et al v. NEC*, Supreme Court Opinion, October Term 2017.

On March 13, 2021, the appellant filed with the Board of Commissioners of the National Elections Commission (NEC) a twenty-one (21) count bill of exceptions to the final ruling of the Hearing Officer for review. We quote the following excerpts of the bill of exceptions germane to this Opinion, viz:

"...when you ruled denying plaintiff's application to order the removal of the ballot boxes which were subject of this case and a bone of contention because the hearing officer Mr. Joseph Kiazulo had been removed and could not remain in possession and being in custody of the ballot boxes which he was accused of tampering with votes and FRR that was being questioned for double registration and double voting which was ignored by Your Honor thereby allowing the tampering with the ballot boxes which seals were broken after a subpoenas requested for the production of four of the ballot boxes which shows that same has been tampered with by the breaking of one of the seals, which Your Honor provided justification that it was possible for the seal to be broken because , the Hearing Officer, knows how it happened contrary the NEC's rule on broken seals on a ballot box...";

"...when you ruled on March 11, 2021, during your ruling misstating and omitting statements of plaintiff's witnesses, specifically plaintiff's first witness in person of Mr. Victor Watson, whom you said informed the court that his men were thrown out of Mecca and so did not participate in the election thereby misquoting the minutes of court. Mr. Victor Watson on January 13, 2021, told the court on sheet 27 of the minutes during cross examination he answered a question that was objected which Your Honor overruled and noted out exceptions, he said that "I have never said that they were stopped from entering Mecca Town. I did not say that in my testimony. I said, in Mecca, they entered the voting hall, the process started they raised issues of people voting twice or more. During counting time invalid votes were counted for Mr. Taylor that was the time they were asked out. That was my answer. I did not say they did not enter Mecca Town, which testimony was completely omitted during the stating of the plaintiff's 1st witness's testimony by Your Honor...";

"...when you quoted the testimony of Mr. Taylor as saying "the witness said that NEC can bear him up that when he went to cape mount on September 11, 2020, during the voter role update, the NEC workers could not be found in Lofa Bridge and he went to Tahn and his voter's card and thereupon he filled a complaint that magistrate David Armah had contravened the movement plan" to which testimony you omitted and ignored the rebuttal given to that answer to the effects that Mr. Simeon Taylor was not permitted under the 2020 voter roll update annual. He was not qualified to have registered under the requirements for registration update which states as follows: "In order to be registered, an eligible person shall appear at the VRU center in person, knowing that he or she has met the following lawful requirements:

- a. That she or he is a Liberian citizen;
- b. That she or he is 18 on the day or date of appearing to register;
- c. That she or he must not have been opportune to register and chose not to for the 2017 election;

- d. That she or he has particulars existing on the current voter roll on one location and requests to be transferred to a location different from the current on the roll;
- e. That she or he is of sound mind or alert mentally;
- f. That she or he is able to appear in person at a VR center and asked to be updated on the roll;
- g. That she or he is not a convicted person by a Liberian court for serious crime".

"Your Honor ignored this NEC's law on page 2 of the voter's roll update manual and as a sitting Magistrate serving as Hearing Officer, intentionally refused to state that Mr. Simeon Taylor was in breach of this law because he was not qualified to transfer from one center to another within the same district along with his family and most of his supporters, who were not entitled to a transferred card and not a new registrant".

On March 22, 2021, the Board of Commissioners reviewed the bill of exceptions, heard arguments on the appeal and on March 25, 2021 ruled, denied and dismissed the appellant's appeal and confirmed the final ruling of the Hearing Officer, which declared Mr. Simeon B. Taylor as the winner of the December 8, 2020 Special Senatorial Election for Grand Cape Mount County.

The appellant excepted to the ruling of the Board of Commissioners of the NEC and announced an appeal to this Court and on March 31, 2021, filed his bill of exceptions in which he principally restated the errors he assigned in his first bill of exceptions notably on the allegation of double registration and double voting by the appellee and some purported family members filed before the Board of Commissioners from the ruling of the Hearing Officer.

In view of the records in this case, coupled with the bill of exceptions of the appellant, the only issue for our determination is:

Whether or not the appellant proved the allegations of fraud, irregularities, double registration and double voting?

We note that at the call of the case for argument before this Court, the appellant filed a written motion for diminution of records to compel the NEC to produce all the records as they pertain to this case which were not included in the certified records before this Court. Said records were provided.

This Court reviewed all the records in this case, especially those requested for by the appellant and found them to be copies of the Final Registration Roll (FRR) for District #1, Grand Cape Mount County, which contains Lofa Bridge and Tahn Town; that the appellant's bill of exceptions filed before this Court alleged fraud, double registration and double voting by the CPP's candidate, Mr. Simeon B. Taylor. We have reviewed the FRR and noted the following:

- that the name of appellee, Simeon B. Taylor, appeared on the Final Registration Roll of Lofa Bridge Public School while Mr.
 Simeon Taylor's name was also found on the Final Registration Roll of the Tahn Town Public School, an act which constitutes double registration.
- that this Court also observes from the records that several persons whose names end with Taylor accused of being family members of the appellee double registered in the Lofa Bridge Public School and the Tahn Town Public School, all located in the same Electoral District #1.

Names of persons who registered in Lofa Bridge Public School are:

Jenneh Taylor, Massa Taylor, Tenneh Taylor, Sam Taylor and Varney Taylor.

Names of persons who registered in Tahn Town Public School are:

Jenneh Taylor, Massa Taylor, Tenneh Taylor, Sam Taylor and Varney Taylor.

During argument before this Court, one of counsels for the appellant contended that family members of the appellee, Mr. Simeon B. Taylor, double registered in the Lofa Bridge Public School and the Tahn Town Public School. This allegation, which is a partaking of fraud, taken on its face, was never denied nor rebutted by the appellee, but he rather contended that because the voters' registration update team had moved from Lofa Bridge to Tahn Town, he followed and did his registration in Tahn Town where he voted.

To further delve into the allegation that the appellee, the presumptive winner of the December 8, 2020, Special Senatorial Election in Grand Cape Mount County carried out double registration and double voting, this Court takes into consideration the category of citizens who the law permits to participate in voter registration update during the 2020 voter registration update exercise. Page two (2) of the 2020 voter roll update manual under the caption: Requirements for Registration Update provide that: "In order to be registered, an eligible person shall appear at the VRU Center in person knowing that he/she has met the following lawful requirements:

- 1. That she or he is a Liberian citizen;
- 2. That she or he is 18 years on the day or date of appearance to register;
- 3. That she or he must not have been opportune to register, or choose not to, for the 2017 elections;
- 4. That she or he has particulars existing on the current voter roll on one location and requests to be transferred to a location different from the current on the roll;
- 5. That she or he is of sound mind or alert mentally;
- 6. That she or he is able to appear in person at a VR center and asked to be updated on the roll;

7. That she or he is not a convicted person by a Liberian court for serious crime".

To determine whether or not the appellee, Simeon B. Taylor, falls in any group of category of Liberians numerated in the election law quoted herein above, a thorough review of the certified records before this Court established that the appellee registered in the Lofa Bridge Community during the 2017 voter registration for the Presidential and General Election had October 2017 and did vote where he registered. One begs reason to understand why the appellee could not seek an update of his voter registration card if same was either damaged, lost or destroyed; hence, the necessity to replace same for the December 8, 2020 Special Senatorial Election rather than to seek new registration at the Tahn voting precinct when he was not a new voter as required by the law on voter update, his action therefore constitutes double registration in violation of the law controlling as quoted supra in this Opinion. Besides, the appellee failed to give any legal justification that could have led him to request the NEC to register him anew and worst still to have issued him a new voter registration card for a new polling station in the same Electoral District rather than updating his voter registration in the Lofa Bridge Community where he had registered in 2017. This Court notes that before the commencement of voter registration update at any point in time there could be movement of citizens from one locale to the other; that is, from one electoral district to the other electoral district. The voter update will therefore reflect change of the voter for the new place of residence to allow him/her to vote, but not to be registered anew as was done in this case by the appellee. Moreover, the NEC confirmed that the appellee, Simeon B. Taylor, did register in 2017 which makes him ineligible to have registered as a new registrant for the 2020 Special Senatorial Election.

This double registration, by the dictates of the law, could have disqualified the appellee from participating in the Special Senatorial Election of December 8, 2020 in Grand Cape Mount County as if he had not registered, "for that which is not done legally is not done at all."

This Court also notes the justification offered by the appellee for his second registration in Tahn because at the time he had entered Grand Cape Mount County, he received information that the voter registration update team had moved from Lofa Bridge to Tahn and therefore drove to Than, there and then he did his new registration as if he were a new registrant. In support of his position to register in Tahn, the appellee, on September 22, 2020, wrote the Election Magistrate Mr. David Armah of the National Elections Commission in Grand Cape Mount County and we quote verbatim the content of this communication for the benefit of this Opinion.

"Lofa Bridge Town, Mana Clan Electoral District #1 Gola Konneh District, Grand Cape Mounty County Republic of Liberia

September 22, 2020

Mr. David Armah Election Magistrate National Elections Commission (NEC) Grand Cape Mount County

Dear Mr. David Armah:

Ref. Letter of Complaint

We write to file an official complaint surrounding irregularities engulfing the present voter roll update in Grand Cape Mount County.

On September 11, 2020, NEC field workers assigned in Grand Cape Mount County failed to comply with the

schedule of movement and did not appear at designated polling precincts instead while legitimate voters were waiting in line to be registered at NEC's designated centers, NEC field workers detoured and proceeded to secret centers where they conducted secret registrations for individuals believed to be bought in from neighboring Sierra Leone by an incumbent Senator, Victor Varney Watson, of the ruling party (CDC), with the support of a wealthy business man, Iddrisa Massary. Registration centers at Fornor, Kawellahun, Kongo, Laan, Mabon, Wanga, Mabon Dorley, Lodemet, Sembenun, Lalia, robertsports High, Islamic Model, Kinjor, Dassalamu, etc., were affected.

At some point in Jene-Liberia Town, Electoral District #3, Grand Cape Mount County, NEC field workers in collusion with ruling party officials opened the Liberia-Sierra Leone border and registered many Sierra Leoneans, provoking protests, fist fights and bloody injuries among ruling party supporters and opposition supporters, resulting to the brutalization of opposition supporters. We give notice that we will produce evidence, including sworn testimonies, to substantiate these claims.

On September 13, 2020, Senator Victor Varney Watson of the CDC brought into Grand Cape Mounty County, especially, Lalia and Sembenun registration centers, two NTA buses and in CDC pickup loaded with voters to register at those centers. Citizens and residents of the two centers resisted which resulted into brutalization of opposition supporters and a journalist. The act was contrary to the objective of the ongoing VRU exercise, which among other things, seeks to register in their locales voters who have turned 18, those who have changed residences, and those who are eligible to vote but did not register in 2017, We also give notice that we will produce evidence, including sworn testimonies to substantiate these claims.

As a result of protests against importing and registering Sierra Leoneans on Liberian soil, we observed you (Mr. David Armah) NEC's magistrate for Grand Cape Mount County abandoning your NEC assigned vehicle, embarking a darkgrey SUV and crossed over to neighboring Sierra Leone, with NEC's boxes and voters registration materials late evening on Tuesday, September 15, 2020, with all your phones off;

and based on information and belief backed by evidence including voice recording and pictures, you did register hundreds of illegal voters within the Republic of Sierra Leone, with the facilitation, knowledge, acquiescence, and for the benefit of incumbent Senator Victor Varney Watson, and a wealthy business man in Grand Cape Mount County, Idrisa Massaray. We give notice that we will produce evidence, including sworn testimonies, to substantiate these claims.

Between September 19 and 21, 2020, a NEC field worker, Mr. Frederick Metzgar assigned at the Zuanie Registration Center was replaced by one Kebbeh upon the order of you (David Armah) on ground that he (Frederick Metzgar) insisted on not registering Sierra Leonean nationals. We give notice that we will product evidence, including sworn testimonies, to substantiate these claims.

In further pursuit of this fraudulent scheme, NEC field workers in Grand Cape Mount County have refused, failed and neglected to post and display the list of those who registered, even upon demand from CPP's observers. The refusal to post the final list is intended to enable NEC field workers to infuse additional names secretly at night without the presence of CPP and other observers. We give notice that we will product evidence, including sworn testimonies to substantiate these claims.

We therefore request that you halt the ongoing process and demand full scale investigation into these claims.

Yours sincerely,
Simeon Boima Taylor
CPP candidate, Midterm Senatorial Election
Grand Cape Mount County"

It should be further noted that the content of this communication by the appellee complained inter alia that the NEC field workers assigned in Grand Cape Mount County failed to comply with the schedule of movement and did not appear at designated polling precincts while legitimate voters waited in line to be registered at the NEC designated centers; that the NEC field workers detoured and proceeded to secret centers where they conducted secret registration for individuals believed to be brought in from neighboring Sierra Leone by the incumbent Senator, Victor Varney Watson of the ruling party (CDC) with support of a wealthy businessman. The appellee further asserted that registration centers in some polling centers listed in his complaint were affected by the unscheduled movement of the NEC workers during the voter registration update. Finally, the appellee alleged in his communication under reference, that the NEC Magistrate for Grand Cape Mount County embarked on transporting individuals from neighboring Sierra Leone to vote for the appellant. However, the appellee did not mention anything about himself in relation to his voter registration update. We therefore find no justification in the records or in the laws controlling that support the double registration by the appellee.

Therefore, this Court having stated all of the above disagrees with the final ruling of the Board of Commissioners which confirmed the ruling of the Hearing Officer to the effect that the appellant did not prove the allegations of double registration and double voting by the appellee. The certified records are replete with allegations that the appellee registered in the Lofa Bridge Community in Electoral District #1 and also did register in the Tahn Town Public School in the same Electoral District #1.

Under our Elections Law, a citizen of voting age is required to register once but may do an update of his/her registration or may seek a replacement of his/her voter registration card if damaged, destroyed and or lost. Therefore, the NEC should have investigated the allegation of double registration by the appellee in this case rather its Hearing

Officer proceeded to do a recount using the disputed Final Registration Roll.

The New Elections Law of 1986 as amended 2014 and published September 2016, Section 10.2(1) titled: Offenses in Relation to Fraudulent Registration states:

- a) Making a false statement to an election officer at any point during the voter registration process;
- b) Impersonating another person when applying to register to vote;
- c) Registering or attempting to register to vote more than once in relation to an election; and
- d) Any other fraudulent act relating to voter registration.

Moreover, this Court takes cognizance of election offenses as regards double registration and double voting punishable by law. Section Chapter 10, Section 10.27(b) which provides that "with respect to Election Offenses committed by a natural person, the fine shall not exceed the Liberian Dollar equivalent of US500.00".

The certified records having established that the appellee, Simeon B. Taylor, registered more than once in electoral district #1 at different precincts (Lofa Bridge Public School and Tahn Town Public School), it was required by the NEC to have investigated the allegation of double registration and double voting in the face of the FRR which is in the direct custody of the NEC to give answers to this allegation. Without investigating the allegation of double registration and double voting by the appellee we find it difficult to reach finality to this matter and accord complete relief thereto.

There were other allegations of perhaps greater magnitude made. As mentioned herein above, these include the allegation that in Mecca, it was discovered that the polling officer and the identification officer

allowed voters to vote without checking the individuals on the FRR because ballots at those centers were pre-marked; that Mr. Simeon Taylor chased Francis Madavia, the man who was transporting CDC's poll watchers thereby estopping CDC's poll watchers from entering the polling centers thereby giving Mr. Taylor the opportunity to have the records pre-marked which did not tally with the FRR; that all of these acts were contested by the CDC's poll watchers but they were thrown out by the police and criminal gangs under the control and supervision of Mr. Simeon Taylor; that because of these actions, the CDC's poll watchers refused to sign the records but to their surprise the records carried their signatures; that when counting of the ballots was about to commence the CDC's poll watchers were asked out of the counting hall and that several invalid votes of Simeon Taylor from four towns in electoral district #3 and three towns in electoral district #4 were counted in favor of Mr. Simeon Taylor. As we see it, these were serious allegations made which warranted thorough investigation by the Hearing Officer, for if indeed there are merits in these allegations, they could be grounds for rerun in the affected areas. We observe that in the ruling made by the Hearing Officer concerning these serious allegations, the Hearing Officer did not specifically pass on the allegations. It is the law in this jurisdiction that the inferior court (Administrative Forum) should decide all pertinent issues squarely raised before them. In the instant case however, the Hearing Officer did not specifically address the serious allegations referenced herein above. We quote excerpts from the Hearing Officer's ruling of damning allegation of CDC's poll watchers refusal to sign the record: "The complainant claimed that its poll watchers refused to sign the records of the counts since they were absent and could not verify the results for their names and signatures were forged. This hearing finds that same were mere assumptions because the complainant failed to produce evidence to substantiate this allegation". This Court has consistently held that the NEC is an administrative forum for fact finding and summary investigation. In this case, NEC is the sole custodian of all records made during elections. It was therefore incumbent upon the NEC to have perused the records of counts for the purpose of ascertaining whether or not the CDC's poll watchers did or did not sign the records of the senate count and if they were signed, NEC was required to summarily inspect same and decide whether the signatures of the CDC's poll watchers were indeed genuine. NEC needed to pass on this issue before an appellate review can be carried out before this Court. It is trite law that the Supreme Court does not take evidence. For the foregoing reasons, we are unable to confirm the final ruling of the Board of Commissioners of the NEC which confirms the final ruling of the Hearing Officer.

WHEREFORE, and in view of the forgoing, the final ruling of the Board of Commissioners of the National Elections Commission (NEC) is hereby reversed and the case remanded to the NEC to conduct an investigation into these allegations.

The Clerk of this Court is hereby ordered to send a Mandate to the NEC to resume jurisdiction over this case and give effect to the Judgment of this Opinion. AND IT IS HEREBY SO ORDERED.