



NCDOR  
MAR 13 2014

## North Carolina Court of Appeals

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JOHN H. CONNELL, Clerk  
Court of Appeals Building  
One West Morgan Street  
Raleigh, NC 27601  
(919) 831-3600

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P. O. Box 2779  
Raleigh, NC 27602

No. COA12-941

**IN THE MATTER OF:  
THE APPEAL OF: Blue Ridge Housing  
of Bakersville LLC from the decision  
of the Mitchell County Board of Equalization  
and Review denying property tax exemption  
for certain property effective for tax year 2011.**

From Property Tax Commission  
11PTC162

### CERTIFICATION OF JUDGMENT

On the 24th day of January 2014, the Supreme Court of North Carolina filed an opinion, copy of which is hereto attached, concluding that discretionary review was improvidently allowed regarding the opinion of the Court of Appeals rendered on the 19th day of March 2013.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the certification of the opinion of this Court heretofore made to the trial tribunal remain in full force and effect.

Certified to the Clerk of Property Tax Commission of North Carolina under my hand and seal this the 10th day of March 2014.

A handwritten signature in black ink, appearing to read "John H. Connell".

John H. Connell  
Clerk, North Carolina Court of Appeals

Copy to:

# IN THE SUPREME COURT OF NORTH CAROLINA

173PA13

In The Matter Of: Blue Ridge Housing of Bakersville LLC

Property Tax Commission

IN THE MATTER OF: THE APPEAL OF: Blue Ridge Housing of Bakersville LLC from the decision of the Mitchell County Board of Equalization and Review denying property tax exemption for certain property effective for tax year 2011

Mitchell County

From N.C. Court of Appeals  
(12-941 )  
From Property Tax Commission  
(11PTC162)

FILED  
2014 FEB 17 A 9:38  
CLERK COURT OF APPEALS  
OF NORTH CAROLINA

## JUDGMENT

This cause came on to be argued upon the transcript of the record from the North Carolina Court of Appeals. Upon consideration whereof, this Court is of the opinion that there is no error in the record and proceedings of said Court of Appeals.

It is therefore considered and adjudged by the Court here that the opinion of the Court be certified to the said North Carolina Court of Appeals to the intent that Discretionary Review was Improvidently Allowed.


And it is considered and adjudged further, that Mitchel County do pay the costs of the appeal in this Court incurred, to wit, the sum of One Hundred and 00/100 (\$100.00), and execution issue therefor.

. Certified to the North Carolina Court of Appeals, this the 13th day of February 2014.

A TRUE COPY



Christie Speir Cameron Roeder  
Clerk, Supreme Court Of North Carolina

By:   
Assistant Clerk

**FILED**

JAN 24 2014

IN THE SUPREME COURT OF NORTH CAROLINA  
No. 173PA13

**SUPREME COURT OF  
NORTH CAROLINA**

IN THE MATTER OF APPEAL OF BLUE RIDGE HOUSING OF BAKERSVILLE  
LLC from the decision of the Mitchell County Board of Equalization and Review  
denying property tax exemption for certain property effective for tax year 2011

On discretionary review pursuant to N.C.G.S. § 7A-31 of a unanimous decision  
of the Court of Appeals, \_\_\_ N.C. App. \_\_\_, 738 S.E.2d 802 (2013), affirming a final  
decision entered on 28 February 2012 by the North Carolina Property Tax  
Commission. Heard in the Supreme Court on 7 January 2014.

*David A. Gitlin for taxpayer-appellee.*

*Hal G. Harrison, Attorney, and R. Ben Harrison, Associate Attorney, for  
respondent-appellant Mitchell County.*

PER CURIAM.

DISCRETIONARY REVIEW IMPROVIDENTLY ALLOWED.

**A TRUE COPY**  
CLERK OF THE SUPREME COURT  
OF NORTH CAROLINA  
By *McJ*  
ASSISTANT CLERK  
February 13, 2014