

STATE OF NORTH CAROLINA BEFORE THE PROPERTY TAX COMMISSION  
SITTING AS THE STATE BOARD OF  
COUNTY OF WAKE EQUALIZATION AND REVIEW  
13 PTC 124

IN THE MATTER OF:  
APPEAL OF: **Dixie Building, LLC**  
from the decision of the Guilford  
County Board of Equalization and  
Review

**ORDER**

This Matter coming on for hearing before the North Carolina Property Tax Commission (“Commission”), sitting as the State Board of Equalization and Review, in the City of Raleigh, Wake County, North Carolina at its regularly scheduled meeting on Wednesday, June 19, 2013, on Motion filed by counsel for Guilford County to Dismiss the appeal of **Dixie Building, LLC** (“Appellant”) when the matter is not properly before the Commission as required by N.C. Gen. Stat. § § 105- 290 and 322(3).

The Commission, having heard and considered the arguments of counsel, and all matters of records, Orders that Guilford County’s Motion to Dismiss Appellant’s appeal is granted since the matter is not properly before the Commission as provided by statute.<sup>1</sup>

NORTH CAROLINA PROPERTY TAX COMMISSION



*Terry L. Wheeler*

Terry L. Wheeler, Chairman

Vice Chair Dixon and Commission members Plyler, Peaslee and Stallings concur.

Entered: June 28, 2013

ATTEST:

*Janet L. Shires*  
Janet L. Shires, Secretary and  
General Counsel

<sup>1</sup> Appellant failed to file a timely appeal with the Guilford County Board of Equalization and Review for tax year 2012. [(See N.C. Gen. Stat. § 105- 322(3))].