

IN THE SUPREME COURT OF NORTH CAROLINA

520A07

(In the Matter of: IBM Credit Corp.)

Property Tax Commission

*IN THE MATTER OF:
APPEAL OF IBM CREDIT CORPORATION from the decision of the Durham County
Board of County Commissioners concerning the valuation and taxation of personal
property for tax year 2001*

appealed by County of Durham

NC Court of Appeals
(06-1002)
Property Tax Commission
(01PTC544)

FILED
2008 MAR 31 A 8:21
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 the judgment of the Court of Appeals is Affirmed.

And it is considered and adjudged further, that the Respondent County of Durham do pay the costs of the appeal in this Court incurred, to wit, the sum of Four-hundred eighteen and 50/100 dollars (\$418.50), and execution issue therefor.

Certified to the North Carolina Court of Appeals, this the 27th day of March 2008.

A TRUE COPY



CHRISTIE SPEIR CAMERON
Clerk, Supreme Court of North Carolina

By: Shaula Brannen
Assistant Clerk

IN THE SUPREME COURT OF NORTH CAROLINA

No. 520A07

IN THE MATTER OF APPEAL OF IBM CREDIT CORPORATION from the decision of the Durham County Board of County Commissioners concerning the valuation and taxation of personal property for tax year 2001

Appeal pursuant to N.C.G.S. § 7A-30(2) from the decision of a divided panel of the Court of Appeals, ___ N.C. App. ___, 650 S.E.2d 828 (2007), remanding a final decision entered on 30 March 2006 by the North Carolina Property Tax Commission. Heard in the Supreme Court 13 February 2008.

Manning Fulton & Skinner P.A., by Michael T. Medford and Judson A. Welborn, for taxpayer-appellee.

S.C. Kitchen, Durham County Attorney, for respondent-appellant.

James B. Blackburn, III, General Counsel, North Carolina Association of County Commissioners; and Lucy Chavis, Assistant Wake County Attorney, for North Carolina Association of County Commissioners, amicus curiae.

PER CURIAM.

AFFIRMED.

A TRUE COPY
CLERK OF THE SUPREME COURT
OF NORTH CAROLINA

By *Shoula Braxton*
ASSISTANT CLERK

March 27, 2008

SUPREME COURT OF
NORTH CAROLINA

MAR 7 2008

FILED