

STATE OF NORTH CAROLINA  
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION  
SITTING AS THE STATE BOARD OF  
EQUALIZATION AND REVIEW

87 PTC 245

In the matter of: )  
the appeal of Jackson Paper )  
Manufacturing Company from )  
the Jackson County Board of )  
Commissioners and the Jackson )  
County Board of Equalization )  
and Review for 1987. )

Final Decision

This matter was heard before the Property Tax Commission, sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina, on March 8 & 9, 1988, pursuant to the appeal of Jackson Paper Manufacturing Company (hereinafter "appellant") from the decisions of the Jackson County Board of Commissioners and Jackson County Board of Equalization and Review for 1987.

STATEMENT OF CASE

The appellant appeals from the decisions of the Jackson County Board of Commissioners and Board of Equalization and Review for 1987. In the Notice of Appeal filed with the Commission (Commission Exhibit 1) the appellant states that the county boards improperly denied the appellant's applications for exclusion for certain property and improperly denied the appellant's request for a refund of taxes paid.

The appellant asserts in its Notice of Appeal that taxes were illegally levied on certain real and personal property for the years 1983, 1984, 1985, and 1986. The appellant asserts that the property in question should have been excluded from property taxation pursuant to G.S. 105-275(8)(b) as property having as its "primary purpose recycling or resource recovering of or from solid waste." The appellant contends

that it was led by the county to believe that upon completion of the factory and issuance of Certificates of Exclusion, the county would refund taxes attributable to the property for the years 1983, 1984, 1985, and 1986. Additional grounds for appeal are stated in the appellant's Application For Hearing (Commission Exhibit 4). The value of the property is not at issue in this appeal (see Commission Exhibit 5 and Commission Exhibit 13).

The appellant was represented at the hearing before the Commission by Orville D. Coward, attorney at law. Jackson County was represented by its County Attorney, W. Paul Holt, Jr.

#### ISSUES

Whether the subject property was properly entitled to exclusion from property taxation for some or all of the years in question.

#### STIPULATIONS

In their Order on final pre-hearing conference filed with the Commission 8 March 1988 (Commission Exhibit 19), the parties made extensive stipulations concerning facts not disputed in this appeal. These stipulations are attached to and made a part of this Decision as Attachment A.

#### EVIDENCE

The evidence presented by the appellant and considered by the Commission consisted of the following:

1. Appellant's Exhibit 1 - Letter from Mr. Hicks to Mr. Strickland, 13 April 1984.

2. Appellant's Exhibit 2 - Rough estimate of tax refund due.
3. Appellant's Exhibit 3 - Letter from Mr. Foscue to Mr. Hicks dated 11 February 1986.
4. Appellant's Exhibit 4 - Applications filed at the hearing before the county Board as Exhibit 4.
5. Appellant's Exhibit 5 - Letter from Mr. Hicks to Mr. Dills, 14 April 1984.
6. Appellant's Exhibit 6 - Letter from Mr. Hicks to Mr. Foscue, 2 November 1984.
7. Appellant's Exhibit 7 - Tax Certification dated 11 December 1986.
8. Appellant's Exhibit 8 - Letter from Mr. Hicks to Mr. Dills, 18 December 1985.
9. This number in sequence not used; (duplicate of Appellant's Exhibit 5 above).
10. Appellant's Exhibit 10 - Letter from Mr. Hicks to Mr. Strickland, 31 January 1985.
11. Appellant's Exhibit 11 - Letter from Julia M. Townsend (Office of the Jackson County Tax Supervisor) to Mr. Hicks, 27 April 1983.
12. This number in sequence not used; (duplicate of Appellant's Exhibit 5 above).
13. Appellant's Exhibit 13 - Letter from Mr. Hicks to Mr. Foscue, 2 November 1984.

14. Appellant's Exhibit 14 - Letter from Mr. Hicks to Mr. Myer,  
29 January 1987.
15. Appellant's Exhibit 15 - Letter from Mr. Dills to Mr. Hicks  
(denial), 1 April 1987.
16. Appellant's Exhibit 16 - Letter from Mr. Holt to Mr. Coward,  
7 August 1987.
17. This number in sequence not used (listed as "none" in  
pre-hearing Order).
18. Appellant's Exhibit 18 - Letter from Mr. Hicks to Mr. Dills,  
29 January 1987.
19. Appellant's Exhibit 19 - Letter from Mr. Hicks to Mr. Dills,  
18 March 1987.
20. Appellant's Exhibit 20 - Standard for Special Tax Treatment  
for Recycling & Resource Recovery Equipment and Facilities.
21. Appellant's Exhibit 21 - Letter from Mr. Dills to Mr. Coward,  
11 December 1987.
22. Appellant's Exhibit 22 - "MCI Network Service Call Detail"  
for period ending 31 December 1985, Customer Number N0007264.
23. Appellant's Exhibit 23 - "MCI Network Service Call Detail"  
for period ending 31 March 1985, Customer Number N0007264.
24. Oral testimony of Mr. Joe Hinkle.
25. Oral testimony of Mr. Charles Hicks.
26. Oral testimony of Mr. Cecil Dills.

The evidence presented by Jackson County and considered by the Commission consisted of the following:

1. County Exhibit 1 - Memorandum from Julian M. Foscue, III to J.W. Moore, Jr., 7 February 1984.
2. County Exhibit 1-A - Attachment to Exhibit 1.
3. County Exhibit 1-B - Attachment to Exhibit 1.
4. County Exhibit 2 - Letter from Mr. Hicks to Mr. O.W. Strickland, 13 April 1984.
5. County Exhibit 2-A - Attachment to Exhibit 2.
6. County Exhibit 2-B - Attachment to Exhibit 2.
7. County Exhibit 3 - Letter from Mr. Hicks to Mr. Dills, 14 April 1984.
8. County Exhibit 4 - Letter from Mr. Foscue to Mr. Hicks, 18 April 1984.
9. County Exhibit 5 - Letter from Mr. Foscue to Mr. Hicks, 7 August 1984.
10. County Exhibit 6 - Letter from Mr. Hicks to Mr. Foscue, 2 November 1984.
11. County Exhibit 6-A - Attachment to Exhibit 6.
12. County Exhibit 6-B - Attachment to Exhibit 6.
13. County Exhibit 6-C - Attachment to Exhibit 6.
14. County Exhibit 7 - Letter from Mr. Hicks to Mr. Strickland, 31 January 1985.
15. County Exhibit 8 - Letter from Mr. Hicks to Mr. Dills, 18 December 1985.

16. County Exhibit 9 - Letter from Mr. Foscue to Mr. Hicks, 11 February 1986.
17. County Exhibit 9-A - Attachment to Exhibit 9.
18. County Exhibit 10 - Letter from Mr. Hicks to Mr. Myer, 29 January 1987.
19. County Exhibit 11 - Letter from Mr. Hicks to Mr. Dills, 29 January 1987.
20. County Exhibit 12 - Tax Certification from the N.C. Department of Human Resources, dated 11 December 1986.
21. County Exhibit 12-A - Attachment to County Exhibit 12.
22. County Exhibit 13 - Tax Certification from the N.C. Department of Human Resources, dated 4 December 1984.
23. County Exhibit 13-A - Attachment to County Exhibit 13.
24. County Exhibit 13-B - Attachment to County Exhibit 13.
25. County Exhibit 13-C - Attachment to County Exhibit 13.
26. County Exhibit 13-D - Attachment to County Exhibit 13.
27. County Exhibit 13-E - Attachment to County Exhibit 13.
28. County Exhibit 14 - Letter from Mr. Hicks to Mr. Dills, 18 March 1987.
28. County Exhibit 15 - Letter from Mr. Dills to Mr. Hicks, 1 April 1987.
29. County Exhibit 16 - Letter from Mr. Holt to Mr. Coward, 7 August 1987.
30. County Exhibit 17 - Letter from George T. Everett to Jackson County Tax Collector, 19 February 1987.

31. County Exhibit 18 - Tax Certification from the N.C. Department of Human Resources, dated 19 February 1987.
32. County Exhibit 18-A - Attachment to County Exhibit 18.
33. County Exhibit 19 - Letter from R. Paul Wilms to Clark D. Britt, 26 February 1987.
34. County Exhibit 20 - Tax Certification from the N.C. Department of Human Resources, dated 26 February 1987.
35. County Exhibit 21 - Letter from Julia M. Townsend to Mr. Hicks, 27 April 1983.
36. County Exhibit 22 - "Applications For Business Property Tax Exemption" for Jackson Paper Manufacturing Company, Inc., dated 30 January 1984 (copies).
37. Oral testimony of Mr. Julian Foscue.
38. Oral testimony of Mr. Wayne Hooper.

In addition to the evidence presented by the parties, the Commission also considered the following Commission Exhibits:

- C-1 Notice of appeal, filed 8 September 1987.
- C-2 Commission acknowledgement of C-1, 10 September 1987.
- C-3 Letter from Commission Counsel to Tom Parks, Esq., 25 September 1987.
- C-4 Application For Hearing (Form AV-14), 25 September 1987.
- C-5 Letter transmitting C-4 to Commission, 25 September 1987.
- C-6 Commission acknowledgment of C-4 and C-5, 30 September 1987.
- C-7 Letter from Orville Coward, Esq. to Commission Secretary, 1 December 1987.

- C-8 Letter from Commission Secretary to Mr. Coward, 4  
December 1987.
- C-9 Letter from Cecil Dills, Jackson County Assessor, to Mr.  
Coward, stating the amount of taxes in question, 11  
December 1987.
- C-10 Letter from Commission Secretary to Mr. Coward,  
transmitting proposed hearing calendar, 18 January 1988.
- C-11 & C-12 Official notices of time and date for hearing, 16  
February 1988.
- C-13 Answer to Application For Hearing, filed 29 February 1988.
- C-14 Letter from W. Paul Holt, Esq. to Commission,  
transmitting Answer to appellant's Application For  
Hearing, 26 February 1988.
- C-15 Letter from Mr. Coward to Commission Secretary,  
transmitting Pre-hearing Order, Stipulations, and  
Taxpayer's Exhibits, dated 29 February 1988, filed 1  
March 1988.
- C-16 Letter from Mr. Holt to Commission, transmitting County  
Exhibits, 29 February 1988.
- C-17 Letter from Mr. Holt to Commission, transmitting County  
brief, 4 March 1988.
- C-18 Brief of Jackson County, filed 7 March 1988.
- C-19 Order on Final Pre-hearing Conference, filed 8 March 1988.
- C-20 Letter from Mr. Coward to Commission, 18 March 1988.
- C-21 Brief of appellant, filed 18 March 1988.



### FINDINGS OF FACT

The Stipulations which the parties filed with the Commission (attached hereto as Attachment A) are adopted by the Commission as its findings of fact. Based upon the evidence presented, as listed above, the Commission makes the following additional findings of fact:

1. For the tax years 1982 and 1983, the appellant failed to make a timely application for the exclusion provided by G.S. 105-275(8)(b). The appellant's applications for exclusion for these years were received by the Jackson County Tax Office in January of 1984.
2. For the tax year 1984, the appellant made a timely application for exemption, a copy of which appears in the record as page 2 of Appellant's Exhibit 4. This application was filed in the Jackson County Tax Office during the regular listing period in 1984. The appellant subsequently submitted two additional applications for the 1984 tax year. A copy of the first additional application appears in the record as page 10 of Appellant's Exhibit 4; it bears the date 13 April 1984, and was filed in the Jackson County Tax Office on or before 15 April 1984. A copy of the second additional application appears in the record as page 8 of Appellant's Exhibit 4; it bears the date 29 January 1987, and was filed in the Jackson County Tax Office on or about that date.
3. At the time when the Appellant submitted its original application for exemption for the year 1984, none of the

property listed in the application had been certified by the North Carolina Department of Human Resources. Certificates for certain of the items were subsequently issued by the Department; see pages 19-23 of Appellant's Exhibit 4, Appellant's Exhibit 7, County Exhibits 12, 12-A, 13, 13-A, 13-B, 13-C, 13-D, 13-E, 18, 18-A, and 20.

4. All certificates from the Department of Human Resources, referenced in the preceding paragraph, were received by the Jackson County Tax Office prior to 1 April 1987.
5. None of the certificates issued by the Department of Human Resources were sent directly by that Department to the tax supervisor (later, "county assessor") for Jackson County. Instead, the Department sent the certificates to the Mr. Hicks, who later sent them to Jackson County. Some of these certificates were issued as late as 26 February 1987.
6. Pages 12 and 13 of Appellant's Exhibit 4 (1984 Application dated 29 January 1987) were an effort by the appellant to amend the earlier application for exclusion in order to describe only those items which had been or were soon to be certified by the Department of Human Resources.
7. For the tax year 1985, the appellant did not file a timely application for exclusion from property taxation in the Jackson County Tax Office.
8. For the tax year 1986, the appellant did not file a timely application for exclusion from property taxation in the Jackson County Tax Office.

9. The Jackson County tax supervisor gave the appellant notice of his denial of the appellant's applications for exclusion for the years 1982, 1983, 1984, 1985, and 1986 by his letter to the appellant dated 1 April 1987 (Appellant's Exhibit 15. The appellant did not receive notice of of a denial of the applications for exclusion in time for the appellant to appeal to the board of equalization and review in each of the years in question.
10. From the denials contained in Appellant's Exhibit 15, the appellant appealed to the Jackson County Board of Equalization and Review for 1987. The said board met on 27 April 1987 to consider the appellant's applications for exclusion for the years 1982, 1983, 1984, 1985, and 1986. On the same date, the Jackson County Board of Commissioners met to consider the appellant's claim for refunds for the years 1982, 1983, 1984, 1985, and 1986.
11. Appellant's Exhibit 16 is a letter from W. Paul Holt, Jackson County Attorney, to Orville Coward, attorney for the appellant. Though the letter states only that "[t]he Jackson County Board of Commissioners has denied the claim of Jackson Paper Company for a refund of taxes which Jackson Paper contends it paid on tax exempt property," this letter, in fact, was also a written denial of the appellant's claims for exclusion for the years in question by the Jackson County Board of Equalization and Review. See Paragraph 10 of Attachment A to this decision.

12. From the denial by the Jackson County Board of Equalization and Review of its request for exclusion for the years 1982, 1983, 1984, 1985, and 1986, the appellant made a timely appeal to the Property Tax Commission.
13. The appellant's "amended application" for the tax year 1984 bearing the date 30 January 1987 was not a timely application for exclusion, however, it was an accurate description of certain property which the appellant had listed for taxation in Jackson County in 1984, for which the appellant had made a timely request for exclusion from property taxation for the year 1984, and which, by the end of February, 1987, had been certified by the Department of Human Resources as property entitled to exclusion from taxation pursuant to G.S. 105-275(8).

CONCLUSIONS, DECISION AND ORDER

The Commission first addresses Jackson County's Motion to Dismiss. In considering this motion, the Commission takes notice of Appellant's Exhibit 16 and of the Stipulations made by the parties to this appeal. These Stipulations appear as Attachment A to this Decision, and as previously noted, were made a part of the Commission's findings of fact. At the hearing before the Commission, and again in its brief, the county asserts that the Commission is without subject matter jurisdiction to hear the matters raised in this appeal. To the extent that the appellant attempted to raise the issue of its request for a refund of property taxes, pursuant to G.S. 105-381, the county is correct. G.S. 105-381(d) provides that the taxpayer whose request for a refund is denied must initiate a civil action in the appropriate division of the general court of justice in order to obtain review of the denial.

The parties, however, stipulated, and the Commission found, that the Jackson County Board of Equalization and Review for 1987 properly met to consider the appellant's applications for exclusion for the years 1982 through 1986, and that the appellant received written notice of the Board's denial of the applications by letter dated 7 August 1987. See paragraphs four (4) and ten (10) of Attachment A. From the denial of the applications for exclusion, the appellant made a timely appeal to this Commission. The Commission concludes as a matter of law that questions raised in this appeal concerning the exclusion from property taxation of the subject property are properly within the

subject matter jurisdiction of the Commission. G.S. 105-290(b) provides that the Commission shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of property made by county boards of equalization and review and boards of county commissioners.

The Commission takes notice of the decision of the North Carolina Court of Appeals in Johnston v. Gaston County, 71 N.C.App. 707, 323 S.E.2d 381 (1984). As the Court points out in Johnston, "North Carolina law provides two avenues by which a taxpayer may seek relief from an unjust property tax assessment: administrative review followed by judicial review in the Court of Appeals, and direct judicial review in the Superior or District Court;" id at 709 (emphasis added). While the Commission clearly does not have jurisdiction over a refund question arising under G.S. 105-381, the Commission does have jurisdiction over the denial of an application for exclusion.

In this case the Commission, based upon its findings of fact which include the Stipulations entered into by the parties, concluded as a matter of law that the appellant herein had properly contested the denial of its applications for exclusion. The Jackson County Board of Equalization and Review, per Paragraph 10 of Attachment A, "rejected all applications for exclusions in writing by a letter from County Attorney W. Paul Holt, Jr. Said letter being dated August 1987." This letter appears in the record as Appellant's Exhibit 5, as noted above.

While the letter sent by W. Paul Holt, Jackson County Attorney, to the taxpayer merely stated that "[t]he "Jackson County Board of

Commissioners has denied the claim of Jackson Paper Company for a refund of taxes which Jackson Paper Company contends it paid on tax exempt property," the Commission finds that the issue actually presented in this appeal is whether, applying the law to the facts presented, certain property was lawfully entitled to exclusion from property taxation for the years in question. The Commission is authorized under G.S. 105-290(b) to hear and decide cases involving questions of exemption or exclusion from taxation which arise from the decisions of county boards; see In re K-Mart Corp., 319 N.C 378, 354 S.E.2d 468 (1987). For these reasons, the Commission denies Jackson County's motion to dismiss in its entirety the appellant's appeal.

The Commission next turns to the substantive issue presented in this appeal. The Commission makes the following conclusions of law:

1. G.S. 105-307, as it was in effect for the tax year 1984, provided that the county commissioners:

" . . . shall grant individual extensions of time for the listing of real and personal property upon written request and for good cause shown. The request must be filed with the tax supervisor no later than the ending date of the regular listing period. The Board may delegate the authority to grant extensions to the tax supervisor. Extensions under this paragraph shall not extend beyond April 15."

The listing period for Jackson Paper was so extended by Jackson County for the appellant for the tax year 1984, pursuant to the written request made on the face of the Appellant's original application for that year. The Commission notes that the county allowed the appellant to

file its business personal property listing for 1984 after the end of the normal listing period without applying a penalty. The county, therefore, must be deemed to have granted the appellant's request for extension.

2. G.S. 105-307 also provides that "[t]he entire period for listing, including any extension of time granted, shall be considered the regular listing period for the particular year within the meaning of this Subchapter." The Commission therefore concludes that the second application for the year 1984 submitted by the taxpayer, bearing the date 13 April 1984, was timely filed on or before 15 April 1984. The third application for 1984, bearing the date 29 January 1987, was not timely, but was a valid amendment of the earlier application. By way of this amendment, the appellant requested exclusion for substantially less property than in the earlier requests. This amendment was based upon Mr. Hicks's superior knowledge at this time of those items for which DHR certification was either issued or pending.
3. For the tax year 1984, the taxpayer made two timely applications for exclusion. The first appears in the record as page 2 of Appellant's Exhibit 4 (dated 30 January 1984); the second appears in the record as page 9 of Appellant's Exhibit 4 (dated 13 April 1984). In the taxpayer's third application, amending the prior 1984 applications, the taxpayer listed no property not contained in the previous



applications. Instead, the taxpayer eliminated from the request certain items which, by January of 1987, the taxpayer knew could not be certified by DHR.

4. The applications referenced in the previous paragraph were never denied by the Jackson County Tax Supervisor (title later changed to "assessor") as required by G.S. 105-282.1 in sufficient time to permit the appellant to appeal such a denial to the Jackson County Board of Equalization and Review for 1984.
5. The appellant's applications for exclusion for the tax year 1984 were denied by the Jackson County Board of County Commissioners, sitting as the Jackson County Board of Equalization and Review. Notice of the board's denial for all years in question was transmitted to the taxpayer by means of a letter from the Jackson County Attorney dated 7 August 1987. A copy of this letter appears in the record as Appellant's Exhibit 16.
6. The Commission concludes that the appellant, for tax year 1984, complied with the provisions of G.S. 105-275(8) and G.S. 105-282.1 by listing the property in question for taxation, making a timely application for exclusion from property taxation, and following the application with the submission of "tax certifications" from the Department of Human Resources. The Commission concludes that the G.S. 105-275(8) contemplates a timely application for exclusion,

followed by an examination by the Department of Human Resources (at least in the first year in which the exclusion is claimed), and the issuance of a tax certification by the Department. Of necessity, the issuance of the tax certification by the Department may not occur until much later than the time prescribed for the filing of the application; indeed it may not occur, as happened here, until a later tax year.

7. The Commission notes that G.S. 105-275(8)b. excludes from taxation:

"[r]eal or personal property that is used or, if under construction, is to be used exclusively for recycling or resource recovering of or from solid waste, if the Department of Human Resources furnishes a certificate to the tax supervisor of the county in which the property is situated stating the Department of Human Resources has found that the described property has been or will be constructed or installed, complies or will comply with the regulations of the Department of Human Resources, and has, or will have as its primary purpose recycling or resource recovering of or from solid waste." Emphasis added.

The Commission found that the Department of Human Resources never furnished the certificates in question directly to the Jackson County tax supervisor as required by the language emphasized above. Instead, the Department sent the certificates to the taxpayer, who then provided them to the tax supervisor (see findings of fact paragraphs 3, 4, and 5). Testimony before the Commission indicated that this was the Department's normal practice, despite the statutory


language. As this was a matter beyond the appellant's control, and as the County did not challenge the genuineness of the certificates delivered by the appellant, the Commission concludes that the failure of the Department of Human Resources to furnish certificates directly to the tax supervisor does not preclude granting the requested exclusion for 1984.

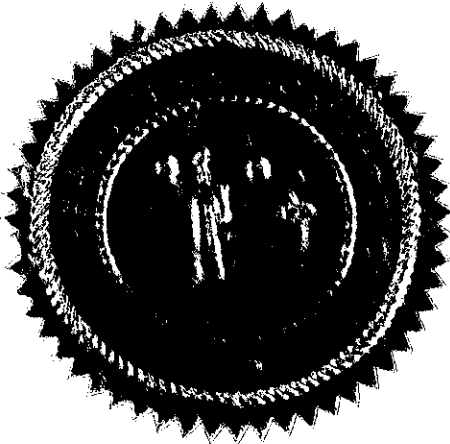
8. The Commission concludes that for tax year 1984 the appellant is properly entitled to exclusion from property taxation for the property, listed at a value of \$6,588,369.64, described in pages 12 and 13 of Appellant's Exhibit 4.
9. With respect to the years 1982, 1983, 1985, and 1986, the Commission finds that G.S. 105-275(8) is governed by the pre-existing statutory scheme controlling applications for property tax exemption or exclusion (G.S. 105-282.1 and cases decided thereunder). The subject property was listed for taxation by the appellant for each the years in question. Under G.S. 105-282.1 as it was in effect prior to 1 January 1988, the exclusion from property taxation provided by G.S. 105-275(8) could be lost if not affirmatively claimed within the listing period; see In re Wesleyan Education Center, 68 N.C. App. 742, 316 S.E.2d 468 (1987). The appellant filed a timely application for exclusion for the tax year 1984, but failed to do so for the other tax years in question.

WHEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED that the decision of the Jackson County Board of Equalization and Review for 1987 denying the appellant's applications for exclusion from property taxation for the years 1982, 1983, 1984, 1985, and 1986 is AFFIRMED in part and REVERSED in part, the Commission concluding that property listed by the appellant for taxation in 1984 at a value of \$6,588,369.64 (more particularly described in pages 12 and 13 of Appellant's Exhibit 4) was properly entitled to exclusion from taxation for the tax year 1984. The Jackson County Board properly denied the appellant's applications for exclusion for the other years at issue in this appeal.

This the 15th day of December, 1988.

NORTH CAROLINA PROPERTY TAX COMMISSION

  
\_\_\_\_\_  
William P. Pinna, Chairman



ATTEST:

  
\_\_\_\_\_  
Frank S. Goodrum, Secretary

IN RE APPLICATION FOR EXCLUSION )  
FROM TAXES OF JACKSON PAPER ) STIPULATIONS  
MANUFACTURING COMPANY )

The parties stipulate as follows:

1] The taxpayer did, prior to Jackson County Tax Supervisor, Cecil Dills' letter dated April 1, 1987, request in writing a refund of taxes excluded by G.S. 105-275(8)b.

2] Jackson Paper Manufacturing Company filed all Amended Applications for Business Property Tax Exemption under date of January 29, 1987.

3] Cecil Dills, Jackson County Tax Supervisor, wrote a letter to the taxpayer dated April 1, 1987.

4] The taxpayer appealed to the Jackson County Board of Equalization and Review. The taxpayer, along with its attorney, met with the Jackson County Board of Equalization and Review on April 27, 1987. There it filed taxpayers Exhibits 1 through 19, these were introduced and accepted by the Board of Equalization and Review. The application for exclusion from taxes and request for refunds were considered. Copies of taxpayers Exhibits 1 through 19 were presented through taxpayer's witness, Charles E. Hicks, Secretary/Comptroller of Jackson Paper Manufacturing Company.

5] Cecil L. Dills appeared as a witness for Jackson County.

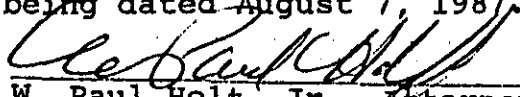
6] By April 1, 1987, a Business Property Tax Exemption application for 1983, 1984, 1985 and 1986 had been filed.


7] From the denial letter dated April 1, 1987, by the Jackson County Tax Supervisor appellant appealed to the Jackson County Board of Equalization and Review.

8] Taxpayer listed its property each year with Jackson County for 1983, 1984, 1985 and 1986.

9] The meeting of the Board of Equalization and Review was attended by every member of the Jackson County Board of Commissioners, which had duly constituted itself, and served as, the Board of Equalization and Review.

10] The Board of Equalization and Review and the Jackson County Board of Commissioners rejected all applications for exclusions in writing by a letter from County Attorney, W. Paul Holt, Jr. Said letter being dated August 7, 1987.

  
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W. Paul Holt, Jr., Attorney for Jackson  
County

  
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Orville D. Coward, Attorney for Jackson  
Paper Manufacturing Company