

STATE OF NORTH CAROLINA
COUNTY OF WAKE

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

09 PTC 828

09 PTC 829

IN THE MATTER OF:
APPEALS OF: **Louisiana Pacific
Corporation** from the decisions
of the Wilkes County Board of
Equalization and Review.

ORDER

This matter is before the Property Tax Commission (Commission”) on remand by the Court of Appeals for entry of an order granting Wilkes County’s motion to dismiss **Louisiana Pacific Corporation’s** appeals (“Appellant”) for lack of subject matter jurisdiction.

The Commission, being directed by the Court of Appeals to enter said order, finds as follows:

1. Wilkes County, through its Board of Equalization and Review, mailed its decision in this matter to the Appellant under date of September 4, 2009.
2. The Appellant, through counsel, filed notices of appeal to the Commission on October 21, 2009 appealing the September 4, 2009 decisions of the County Board.
3. The appeals were acknowledged as untimely filed by letters dated October 23, 2009.
4. On November 12, 2009, Wilkes County, through counsel, filed a motion to dismiss the appeals for lack of subject matter jurisdiction because the Appellant’s notices of appeal were not timely filed.
5. Appellant’s deadline for filing a timely notice of appeal with the Commission expired on October 5, 2009.

BASED UPON THE FOREGOING, the Property Tax Commission hereby concludes:

1. A property owner who files an appeal with the Commission has the burden of proving that the appeal is timely filed with the Commission.¹
2. The Commission has no jurisdiction to hear Appellant’s appeals in the absence of timely notice of appeal.²

BASED UPON THE FOREGOING findings of fact and conclusions of law, the Property Tax Commission enters this order dismissing the Appellant’s appeals for lack of subject matter jurisdiction.

¹ N. C. Gen. Stat. 105-290(g).

² In Re Bass Income Fund, 115 N.C. App. 703, 446 S.E.2d 594 (1994). In Re Louisiana Pacific Corporation (COA10-500), filed December 7, 2010.



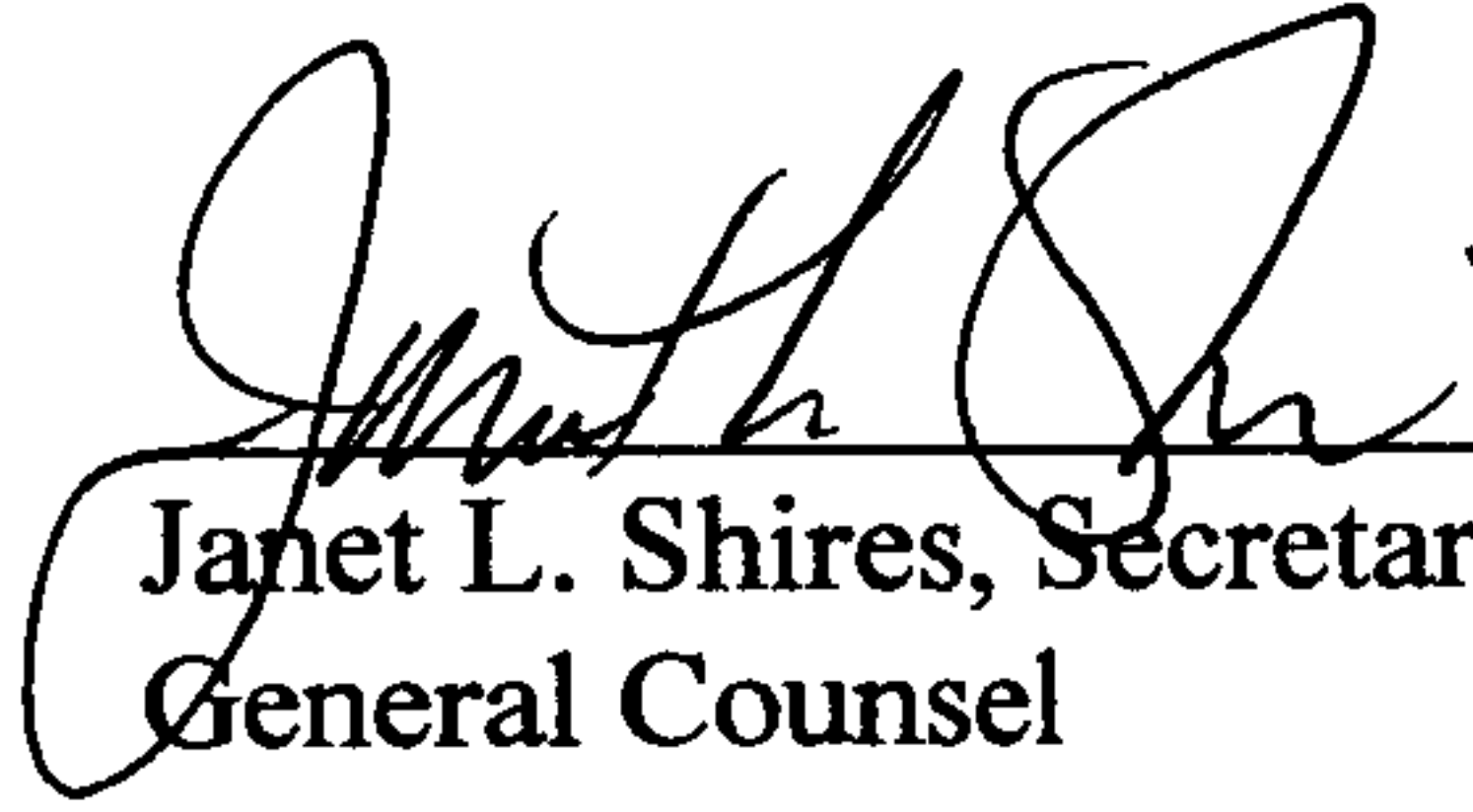
NORTH CAROLINA PROPERTY TAX COMMISSION



Terry L. Wheeler, Chairman

Entered: February 11, 2011

ATTEST:



Janet L. Shires, Secretary and
General Counsel