

No. COA01-644

NORTH CAROLINA COURT OF APPEALS

In the Matter of the Appeal of:

The Maharishi Spiritual Center of America
639 Whispering Hills Road, Suite 112
Boone, North Carolina 28607

County:
Property Tax Commission
99PTC97

CERTIFICATION OF JUDGMENT

FILED
03 JUL 10 AM 9:42
CLERK COURT OF APPEALS
OF NORTH CAROLINA

From the listing and taxation of the
herein described property by Watauga
County for 1999

On the 1st day of May 2003, the Supreme Court of North Carolina filed an opinion, copy of which is hereto attached, reversing the opinion of this Court filed on the 20th day of August 2002.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the certification of the opinion of this Court heretofore made to the trial tribunal be, and it is hereby, vacated in accordance with the attached opinion filed by the Supreme Court.

And it is considered and adjudged further, that the Maharishi Spiritual Center, pay costs of the appeal in the Court of Appeals incurred, to wit, the sum of Four-hundred eighty-two and 25/100 (\$482.25), and execution issue therefor.

Certified to the Secretary of the Property Tax Comm North Carolina under my hand and seal this the 10th day of July 2003.


Clerk of the Court of Appeals

Orig. to Property Tax Commission



IN THE SUPREME COURT OF NORTH CAROLINA

506A02

(In Re Maharishi Spiritual Center)

Property Tax Commission

IN THE MATTER OF THE APPEAL OF: THE MAHARISHI SPIRITUAL CENTER OF AMERICA, 639 WHISPERING HILLS ROAD, SUITE 112, BOONE, NORTH CAROLINA 28607

From the listing and taxation of the herein described property by Watauga County for 1999

NC Court of Appeals
(COA01-644)
Property Tax Commission
(99PTC97)

03 JUN 27 AM 9:54
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 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 Reversed.

And it is considered and adjudged further, that the Respondent (Maharishi Spiritual Center) do pay the costs of the appeal in this Court incurred, to wit, the sum of Five-hundred forty and no/100 dollars (\$540.00), and execution issue therefor.

Certified to the North Carolina Court of Appeals, this the 22nd day of May 2003.

A TRUE COPY



CHRISTIE SPEIR CAMERON
Clerk, Supreme Court of North Carolina

By: Carol B. Templeton
Assistant Clerk

IN THE SUPREME COURT OF NORTH CAROLINA

No. 506A02

FILED

IN THE MATTER OF THE APPEAL OF:

MAY 2 2003

THE MAHARISHI SPIRITUAL CENTER OF AMERICA
639 WHISPERING HILLS ROAD, SUITE 112
BOONE, NORTH CAROLINA 28607

IN THE OFFICE OF
CLERK SUPREME COURT
OF NORTH CAROLINA

From the listing and taxation of the herein described property by
Watauga County for 1999

Appeal pursuant to N.C.G.S. § 7A-30(2) from the
decision of a divided panel of the Court of Appeals, 152 N.C.
App. 269, 569 S.E.2d 3 (2002), reversing in part and remanding in
part a final decision entered 27 December 2000 by the North
Carolina Property Tax Commission. Heard in the Supreme Court
7 April 2003.

Moore & Van Allen, PLLC, by Charles H. Mercer, Jr.;
John S. Hughes; and Reed J. Hollander, for appellee
taxpayer.

Parker, Poe, Adams & Bernstein, by Charles C. Meeker
and John J. Butler; and Jeffery M. Hedrick, Watauga
County Attorney, for appellant Watauga County.

PER CURIAM.

For the reasons stated in the dissenting opinion, we
reverse the decision of the Court of Appeals.

REVERSED.

A TRUE COPY
CLERK OF THE SUPREME COURT
OF NORTH CAROLINA

BY CB Templeth
ASSISTANT CLERK

5-22, 2003