

No. COA06-1423

NORTH CAROLINA COURT OF APPEALS

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IN THE MATTER:  
THE APPEAL OF: TYLETA W.  
MORGAN from the decision of the  
Henderson County Board of  
Equalization and Review concerning  
the taxation of certain real property  
for tax years 1995-2003.

County:  
Property Tax Commission  
05PTC192

CERTIFICATION OF JUDGMENT

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On the 12th day of June 2008, the Supreme Court of North Carolina filed a per curiam opinion, a copy of which is hereto attached, reversing and remanding the opinion of this Court for reasons stated in the dissenting opinion filed the 6th day of November 2007.

IT IS, THEREFORE, ORDERED, ADJUDGED AND DECREED that the certification of the opinion of this Court heretofore made to the North Carolina Property Tax Commission be, and it is hereby, vacated. This case is remanded to the North Carolina Property Tax Commission for further proceedings in accordance with the attached opinion of the Supreme Court.

And it is considered and adjudged further, that Tyleta W. Morgan, pay costs of the appeal in the Court of Appeals incurred, to wit, the sum of Two-hundred thirty-five and 50/100 (\$235.50), and execution issue therefor.

Certified to the Secretary of the Property Tax Comm North Carolina under my hand and seal this the 22nd day of July 2008.



Clerk of the Court of Appeals

Orig. to Property Tax Commission



**FILED THE 22ND DAY OF JULY 2008  
AT 11:09 AM IN THE OFFICE OF THE  
CLERK, COURT OF APPEALS OF  
NORTH CAROLINA**

# IN THE SUPREME COURT OF NORTH CAROLINA

582A07

(In the Matter: Appeal of Tyleta Morgan)

Property Tax Commission

## IN THE MATTER:

*THE APPEAL OF: TYLETA W. MORGAN from the decision of the Henderson County Board of Equalization and review concerning the taxation of certain real property for tax years 1995 through 2003*

*appealed by Henderson County*

NC Court of Appeals  
(06-1423)  
Property Tax Commission  
(05PTC192)

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## 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 Remanded.

And it is considered and adjudged further, that the Appellee Morgan do pay the costs of the appeal in this Court incurred, to wit, the sum of One-hundred thirty-two and 75/100 dollars (\$132.75), and execution issue therefor.

Certified to the North Carolina Court of Appeals, this the 2nd day of July 2008.

A TRUE COPY



CHRISTIE SPEIR CAMERON  
Clerk, Supreme Court of North Carolina

By: Shaula Braxton  
Assistant Clerk

**FILED**

IN THE SUPREME COURT OF NORTH CAROLINA

JUN 12 2008

No. 582A07

**SUPREME COURT OF  
NORTH CAROLINA**

IN THE MATTER OF APPEAL OF TYLETA W. MORGAN from the decision of the Henderson County Board of Equalization and Review concerning the taxation of certain real property for tax years 1995 through 2003

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. \_\_\_, 652 S.E.2d 655 (2007), affirming a final decision entered on 17 July 2006 by the North Carolina Property Tax Commission. Heard in the Supreme Court 7 May 2008.

*DeVore, Acton & Stafford PA, by Fred W. DeVore, III, for taxpayer-appellee.*

*Parker Poe Adams & Bernstein LLP, by Charles C. Meeker and Benn A. Brewington, III, for appellant Henderson County.*

*Paul A. Meyer, Assistant General Counsel, North Carolina Association of County Commissioners, amicus curiae.*

PER CURIAM.

For the reasons stated in the dissenting opinion, the decision of the Court of Appeals is reversed and this matter is remanded to the Court of Appeals for further remand to the North Carolina Property Tax Commission for further proceedings not inconsistent with this opinion.

REVERSED AND REMANDED.

**A TRUE COPY**  
CLERK OF THE SUPREME COURT  
OF NORTH CAROLINA

By *Shaula Brasser*  
ASSISTANT CLERK

*July 2, 2008*