

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)

FILED
2008 JUL -8 A 7:47
CLERK OF SUPREME COURT

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 Starnan
Assistant Clerk

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.

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CLERK OF THE SUPREME COURT
OF NORTH CAROLINA

By *Shaula Branner*
ASSISTANT CLERK

July 2, 2008