

STATE OF NORTH CAROLINA  
COUNTY OF WAKE

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

IN THE MATTER OF THE APPEAL OF:

**DAVID BULLOCK,**  
**Appellant**

**18 PTC 0205**

From the decision of the Onslow County  
Board of Equalization and Review  
concerning the valuation of certain real  
property for tax year 2018

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**ORDER OF DISMISSAL OF  
APPELLANT'S APPEAL TO THE  
NORTH CAROLINA COURT OF APPEALS**

This matter came on for hearing before the North Carolina Property Tax Commission ("Commission") sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina on Monday, July 8, 2019, pursuant to the Motion to Dismiss the Appellant's appeal filed in this matter by Onslow County ("County").

Chairman Robert C. Hunter presided over the hearing, with Vice Chairman Terry L. Wheeler and Commission Members William W. Peaslee, Alexander A. Guess, and June W. Michaux participating.

Attorney Brett J. DeSelms appeared on behalf of Onslow County ("County"). The Appellant appeared *pro se*.

**FROM THE EVIDENCE PRESENTED AND ALL DOCUMENTS OF RECORD,  
THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:**

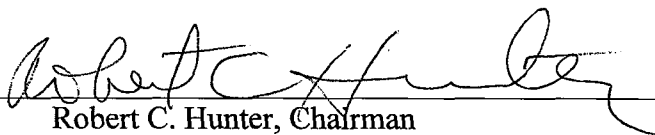
1. The Commission entered a Decision in the above-captioned appeal on March 8, 2019.
2. By letter filed with the Commission on April 6, 2019, the Appellant gave Notice of Appeal and Exceptions for the said Decision.
3. Rule 18(d)(2) of the North Carolina Rules of Appellate Procedure ("Rules") provides in pertinent part that the Appellant was required, "within thirty-five days after filing of the notice of appeal, or after production of the transcript if one is ordered...[to] serve upon all other parties a proposed record on appeal[.]"

4. The Appellant did not timely order a transcript, as provided by the Rules.
5. The County is a party to the appeal.
6. As of the July 8, 2019 date of this hearing, which date is more than thirty-five days after the April 6, 2019 filing of the Notice of Appeal and Exceptions, the Appellant has not served a proposed record on appeal upon the County.
7. As to this matter, no record on appeal has been settled; no record on appeal has been filed with the Clerk of the North Carolina Court of Appeals; and no appeal has been docketed with the North Carolina Court of Appeals, all of which are required under the Rules.
8. Rule 25(a) of the Rules provides in pertinent part that “[i]f after giving notice of appeal from any...commission...the appellant shall fail within the times allowed by these rules...to take any action required to present the appeal for decision, the appeal may on motion of any other party be dismissed.”
9. Rule 25(a) further provides that “[p]rior to the filing of an appeal in an appellate court, motions to dismiss are made to the court, commission, or commissioner from which appeal has been taken,” and “motions made under this rule to a commission may be heard and determined by the chair of the commission.”

**WHEREFORE**, the Commission finds that the Appellant has failed to timely serve the proposed record on appeal in this matter, an action which is required to present his aforesaid appeal for decision. Accordingly, Appellant’s appeal to the North Carolina Court of Appeals should be, and is hereby, dismissed.



NORTH CAROLINA PROPERTY TAX COMMISSION

  
Robert C. Hunter, Chairman

Vice Chairman Wheeler and Commission Members  
Peaslee, Guess and Michaux concur.

ATTEST:



Stephen W. Pelfrey, Commission Secretary

Date Entered: 9.9.19