

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 came on for hearing before the Property Tax Commission (Commission”), sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina, at its regularly scheduled meeting on Wednesday, January 13, 2010, on motion filed by Wilkes County to dismiss the appeals of **Louisiana Pacific Corporation** (“Appellant”) for lack of subject matter jurisdiction because the Appellant did not file timely notices of appeal to the Commission from the decisions of the Wilkes County Board of Equalization and Review (“County Board”).

Chairman Terry L. Wheeler presided over the hearing with Vice Chairman Aaron W. Plyler and Commissioners Wade F. Wilmoth, Georgette Dixon and Paul Pittman participating.

John A. Cocklereece, Esquire, appeared at the hearing as counsel for the Appellant. Anthony R. Triplett, Esquire, appeared at the hearing on behalf of Wilkes County.

The Commission, having considered the County’s motion, affidavits filed in these matters, arguments of counsel and documents of record, finds as follows:

1. 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. The appeals were acknowledged as untimely filed by letters dated October 23, 2009.
2. 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.
3. In his Affidavit, Mr. Gene Acuff states that the Appellant “was never sent a notice of a scheduled Board hearing” and was not given an opportunity to present evidence.
4. The September 4, 2009 decisions are not valid when the county failed to give Appellant notice of the August 20, 2009 hearing in order for the Appellant to appear.

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

1. For good cause shown, the Appellant shall have the opportunity to appear before the appropriate County Board for a hearing as to the valuation of the real and business personal property in Wilkes County.
2. The matter is remanded to the appropriate County Board for a hearing regarding the valuation of the real property for tax year 2009 and the business personal property for tax year 2009.



NORTH CAROLINA PROPERTY TAX COMMISSION

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Terry L. Wheeler, Chairman

Vice Chairman Plyler and Commission members Wilmoth, Dixon and Pittman concur.

ENTERED: January 22, 2010

ATTEST:

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Janet L. Shires, General Counsel