

STATE OF NORTH CAROLINA
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE STATE BOARD OF
EQUALIZATION AND REVIEW
08 PTC 090

IN THE MATTER OF:
APPEAL OF: **Eastern North
Carolina Episcopal District, Inc.**
from the decision of the Wake
County Board of Commissioners
denying a religious exemption
from property tax for tax year 2007.

**FINAL DECISION
AND ORDER**

THIS MATTER was heard by the North Carolina Property Tax Commission (“Commission”) sitting as the State Board of Equalization and Review in the City of Greensboro, Guilford County, North Carolina on Thursday, November 19, 2009 pursuant to the appeal of **Eastern North Carolina Episcopal District, Inc.** (“Appellant”) from the decision of the Wake County Board of Commissioners denying a religious exemption from property taxes for tax year 2007.

Anita Davis Pearson, Esquire, appeared at the hearing on behalf of the Appellant. Wake County was represented by Shelley T. Eason, Deputy County Attorney.

Chairman Terry L. Wheeler presided over the hearing with Vice Chairman Aaron W. Plyler and Commission members Wade F. Wilmoth and Georgette Dixon participating.

FINDINGS OF FACT

Based upon the evidence presented and the stipulations of the parties, the Commission makes the following findings of fact:

1. The Appellant is a religious organization that acquired the subject property located at 3050 Berks Way, Raleigh, North Carolina 27614 on or about July 17, 2006.
2. The Appellant did not submit an application to the Wake County Revenue Department for property tax exemption after it purchased the subject property when it was not informed that an application was necessary to receive a religious exemption from property taxes for tax year 2007.
3. On July 30, 2007, the Wake County Revenue Department mailed the Appellant a tax bill for the subject property to the address of 3050 Berks Way, Wake Forest, NC rather than Berks Way in Raleigh. Since Wake County Revenue Department used an erroneous address the Appellant did not receive the tax bill.
4. The subject property was exempt from property taxation for tax years 2008 and 2009, and was entitled to a religious property tax exemption for tax year 2007. An application would have been filed within the calendar year if the Appellant had received the tax bill.

5. The administration for the Appellant was not informed that an application for property tax exemption needed to be applied for in tax year 2007 for the subject property when it never received the tax bill showing that it was subject to property taxes.
6. During tax years 2008 and 2009, the Appellant applied to the Wake County Revenue Department for property tax exemption for the subject property. The property was exempt from property taxation for tax years 2008 and 2009.
7. Because no written application for property tax exemption was received for the subject property in calendar year 2007, the Wake County Revenue Department and the Wake County Board of County Commissioners denied the Appellant's exemption request for tax year 2007.
8. The Appellant did not have an opportunity to file a timely application requesting property tax exemption for the subject property during the 2007 calendar year when the Wake County Revenue Department failed to mail the 2007 tax bill to the Appellant's correct mailing address.

CONCLUSIONS OF LAW

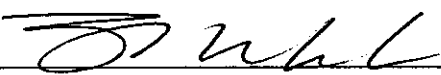
Based upon the foregoing findings and stipulations, the Commission concludes as a matter of law as follows:

1. Under *In re Appeal of Valley Proteins, Inc.*, 128 N.C. App. 151, 494 S.E.2d 111 (1997), the purpose for the exemption application requirement in G.S. 105-282.1 is to inform the county of a taxpayer's intention to seek exemption for its property. A taxpayer that intends to seek property tax exemption for its property will file a timely application within the calendar year if a taxpayer is aware of the application requirement.
2. In this appeal, the Appellant was not aware of the requirement to file an exemption application when the Wake County Revenue Department sent the 2007 tax bill to an erroneous address. If the Appellant had received proper notice, it could have filed a timely exemption application as provided in G.S. 105-282.1 informing the Wake County Revenue Department of its intent to seek a religious exemption for its property in tax year 2007.
3. Since there was evidence showing that the Appellant did intend to seek a religious exemption for its property in calendar year 2007 once it was noticed that taxes were assessed in tax year 2007, then there was sufficient communication between the Wake County Revenue Department and the Appellant that the application requirement of G.S. 105-282.1 could be met.

THE COMMISSION THEREFORE ORDERS that the property located at 3050 Berks Way, Raleigh, North Carolina 27614 was entitled to property tax exemption for tax year 2007.



NORTH CAROLINA PROPERTY TAX COMMISSION

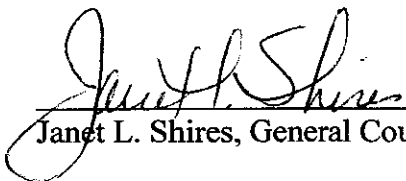


Terry L. Wheeler, Chairman

Vice Chairman Plyler and Commissioners Wilmoth and Dixon
concur.

ENTERED: February 4, 2010

ATTEST:



Janet L. Shires, General Counsel