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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.
No. 582A07.

June 12, 2008.

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.

NOTES FROM THE OFFICIAL REPORTER

**Taxation-ad valorem-county's failure to assess
house-immaterial irregularity-collection of back
taxes**

A decision by the Court of Appeals that a county's
failure to assess a taxpayer's house for 1995 through
2003 after the owner listed the property was not an
'immaterial irregularity' within the meaning of
[N.C.G.S. § 105-394](#) so that the county is barred from
collecting the back taxes and interest is reversed for
the reason stated in the dissenting opinion that the
plain language of the statute provides that the county's
failure to assess the house does constitute an 'imma-
terial irregularity' which does not prohibit the collec-
tion of back taxes and interest.

DeVore, Acton & Stafford, PA, by [Fred W. DeVore,
III](#), Charlotte, for taxpayer-appellee.

Parker Poe Adams & Bernstein, LLP, by [Charles C.
Meeker](#) and [Benn A. Brewington, III](#), Raleigh, for
appellant Henderson County.

****734** [Paul A. Meyer](#), Assistant General Counsel,
North Carolina Association of County Commission-
ers, Raleigh, amicus curiae.

PER CURIAM.

***340** 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.

N.C.,2008.
In re Morgan
362 N.C. 339, 661 S.E.2d 733

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