

IN THE SUPREME COURT OF NORTH CAROLINA

No. 173PA13

FILED 24 JANUARY 2014

IN THE MATTER OF APPEAL OF BLUE RIDGE HOUSING OF BAKERSVILLE LLC from the decision of the Mitchell County Board of Equalization and Review denying property tax exemption for certain property effective for tax year 2011

On discretionary review pursuant to N.C.G.S. ' 7A-31 of a unanimous decision of the Court of Appeals, \_\_\_ N.C. App. \_\_\_, 738 S.E.2d 802 (2013), affirming a final decision entered on 28 February 2012 by the North Carolina Property Tax Commission. Heard in the Supreme Court on 7 January 2014.

*David A. Gitlin for taxpayer-appellee.*

*Hal G. Harrison, Attorney, and R. Ben Harrison, Associate Attorney, for respondent-appellant Mitchell County.*

PER CURIAM.

DISCRETIONARY REVIEW IMPROVIDENTLY ALLOWED.