



Durham County Board of Equalization and Review

NOTICE OF DECISION

Mailing Date: 04/05/2016

Dear Property Owner:

On 4/04/2016, the Durham County Board of Equalization and Review received evidence and/or heard testimony regarding the above referenced appeal. On the basis of that evidence and/or testimony, and in due consideration of all applicable laws, the Board made the following decision for the 2016 tax year, based on the general reappraisal and valuation date of January 1, 2016:

Parcel or Account Number: 104985

**Five Points Lofts, LLC
Central Park School for Children
19482 Green Lakes Loop
Bend, OR 97702**

Board Decision: Accept application as timely filed - Exemption Granted

You may appeal the Board's decision to the North Carolina Property Tax Commission (hereinafter PTC). To appeal this decision, you must send one of the following to the PTC:

- a) Form AV-14, Notice of Appeal and Application for Hearing, which is available online at <http://www.dornc.com/downloads/property.html>. The completed form must be mailed or hand delivered to the PTC, along with a copy of this Notice of Decision. Form AV-14 cannot be electronically filed with the PTC.

OR

- b) A signed letter indicating that you wish to appeal this decision. The PTC will then mail you Form AV-14, which you must complete and return to the PTC within 30 days from the date of the PTC's letter. You must include a copy of this Notice of Decision with your signed letter.

Your appeal (either the Form AV-14 or the signed letter) must be received by the Commission within 30 days of the date that this Notice of Decision was mailed (see above). Documents filed through the US Postal Service are considered received on the date of the US Postal Service postmark. *If the appeal bears postage affixed by an interoffice postage meter, the appeal is considered filed on the date it is received in the Commission's office.* **Failure to file your notice of appeal on time and failure to file Form AV-14 can both result in the dismissal of your appeal.**

Send your appeal documents to: North Carolina Property Tax Commission
P.O. Box 871
Raleigh, NC 27602
Commission Phone Number: (919) 814-1129

In addition, send a copy of your Notice of Appeal to the county tax administrator and to the county attorney.

Taxpayers may prepare their notice of appeal to be filed with the Property Tax Commission. Attorneys licensed to practice law in this State may also prepare, sign and file the notice of appeal with the Property Tax Commission on behalf of a taxpayer. However, a tax representative or agent is not permitted to prepare, sign or file the appeal on behalf of a taxpayer.

Corporate taxpayers and Limited Liability Companies must be represented by an attorney licensed to practice law in North Carolina, unless the business entity elects a non-attorney representative as permitted by G.S. 105-290(d2). If a business entity elects to use a non-attorney representative as set forth therein, the business entity must complete Form AV-63 (Power of Attorney of Business Entities and Declaration of Non-attorney Representative), available online, and sign the form before a notary.

Sincerely,

Kimberly H. Simpson

Clerk, Durham County Board of Equalization and Review