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In re Appeal of The Maharishi Spiritual Ctr. of Am.
No. 506A02
(Filed 2 May 2003)

Taxation-ad valorem-educational exemption-Maharishi Spiritual Center

The decision of the Court of Appeals that the Property Tax Commission erred by concluding that the Maharishi Spiritual Center did not qualify for an educational exemption from ad valorem taxes is reversed for the reasons stated in the dissenting opinion that the evidence supported the Commission's finding and conclusion that the Spiritual Center's facilities are not wholly and exclusively used for educational purposes.

IN THE SUPREME COURT OF NORTH CAROLINA

No. 506A02

FILED: 2 MAY 2003

IN THE MATTER OF THE APPEAL OF:

THE MAHARISHI SPIRITUAL CENTER OF AMERICA
639 WHISPERING HILLS ROAD, SUITE 112
BOONE, NORTH CAROLINA 28607

From the listing and taxation of the herein described property by
Watauga County for 1999

Appeal pursuant to N.C.G.S. § 7A-30(2) from the
decision of a divided panel of the Court of Appeals, 152 N.C.
App. 269, 569 S.E.2d 3 (2002), reversing in part and remanding in
part a final decision entered 27 December 2000 by the North
Carolina Property Tax Commission. Heard in the Supreme Court
7 April 2003.

*Moore & Van Allen, PLLC, by Charles H. Mercer, Jr.;
John S. Hughes; and Reed J. Hollander, for appellee
taxpayer.*

*Parker, Poe, Adams & Bernstein, by Charles C. Meeker
and John J. Butler; and Jeffery M. Hedrick, Watauga
County Attorney, for appellant Watauga County.*

PER CURIAM.

For the reasons stated in the dissenting opinion, we
reverse the decision of the Court of Appeals.

REVERSED.