

IN THE MATTER OF APPEAL OF IBM CREDIT CORPORATION from the decision of the Durham County Board of County Commissioners concerning the valuation and taxation of personal property for tax year 2001

No. 520A07

FILED: 7 MARCH 2008

Appeal pursuant to N.C.G.S. § 7A-30(2) from the decision of a divided panel of the Court of Appeals, 186 N.C. App. \_\_\_, 650 S.E.2d 828 (2007), remanding a final decision entered on 30 March 2006 by the North Carolina Property Tax Commission. Heard in the Supreme Court 13 February 2008.

*Manning, Fulton & Skinner, P.A.*, by *Michael T. Medford* and *Judson A. Welborn*, for taxpayer-appellee.

*S.C. Kitchen*, Durham County Attorney, for respondent-appellant.

*James E. Blackburn III*, General Counsel, North Carolina Association of County Commissioners; and *Lucy Chavis*, Assistant Wake County Attorney, for North Carolina Association of County Commissioners, amicus curiae.

PER CURIAM.

AFFIRMED.