

Article 24.

Review and Enforcement of Orders.

§ 105-345. Right of appeal.

(a) No party to a proceeding before the Property Tax Commission may appeal from any final order or decision of the Commission unless within 30 days after the entry of the final order or decision the party aggrieved by the decision or order files with the Commission a notice of appeal that sets forth specifically the ground or grounds on which the aggrieved party considers the decision or order to be unlawful, unjust, unreasonable, or unwarranted and that includes the errors alleged to have been committed by the Commission.

(b) Any party may appeal from all or any portion of any final order or decision of the Commission in the manner provided in this section. Copy of the notice of appeal shall be mailed by the appealing party, at the time of filing with the Commission, to each party to the proceeding to the addresses as they appear in the files of the Commission in the proceeding. The failure of any party, other than the Commission, to be served with or to receive a copy of the notice of appeal does not affect the validity or regularity of the appeal.

(c) The Commission may on motion of any party to the proceeding or on its own motion set the objections to the final order upon which the appeal is based for further hearing before the Commission.

(d) The appeal lies to the Court of Appeals as provided in G.S. 7A-29. The procedure for the appeal is provided by the rules of appellate procedure.

(e) The Court of Appeals shall hear and determine all matters arising on the appeal, as in this Article provided, and may in the exercise of its discretion assign the hearing of the appeal to any panel of the Court of Appeals. (1979, c. 584, s. 3; 1983, c. 565; 2023-54, s. 11.)