



August 3, 2022

Via Email: ctappfilings@sccourts.org

The Honorable Jenny Abbott Kitchings
Clerk, SC Court of Appeals
1220 Senate St.
Columbia, SC 29201

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Aug 03 2022

SC Court of Appeals

Re: Kristiane Shirer v. Calhoun County Assessor
Appellate No. 2019-002049
Our File No. 7435/1500

Dear Ms. Kitchings:

Pursuant to Rule 208(b)(7), SCACR, Appellant Calhoun County Assessor submits this notice of supplemental authority to the Court.

On June 13, 2022, the Administrative Law Court (“ALC”) issued two orders granting summary judgment in favor the Charleston County Assessor in challenges brought by taxpayers who were seeking to have multiple residences that were on adjacent properties receive the 4% legal residence exemption under Subsection 12-43-220 of the South Carolina Code. In concluding that the taxpayers had not demonstrated that their additional dwellings were entitled to the 4% exemption, the ALC noted that “key terms in section 12-43-220(c) are singular rather than plural. Specifically, the terms ‘residence’ and ‘legal residence’ are used solely in the singular.” Further, the ALC found as follows:

Finally, the term “legal residence” is a defined term. It means “*the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled.*” S.C. Code. Ann. Regs. § 117-1800.1(2) (2012) (emphases added). This definition, too, is phrased in the singular rather than the plural, but more importantly, this definition requires a legal residence be the location at which the owner is domiciled. It is well-settled doctrine that an individual can have legal domicile in only one dwelling. Indeed, an individual can maintain any number of residences, but only one of those residences can be that individual’s domicile. The South Carolina Supreme Court recognized this “elementary proposition” in 1975, holding that “[a] person may



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have more than one residence, but cannot have more than one domicile or be a citizen of more than one state at the same moment." Ravenel v. Dekle, 265 S.C. 364, 379, 218 S.E.2d 521, 528 (1975). The requirement in section 12-43-220(c) that the claimed legal residence be the owner's domicile therefore limits the 4% assessment for an owner-occupied dwelling to a single dwelling.

In addition, on April 5, 2022, the South Carolina Court of Appeals issued an unpublished opinion in Denis Yeo v. Lexington County Assessor, Appellate Case No. 2019-001867. This case likewise dealt with the issue of whether a taxpayer could claim the 4% legal residence exemption under Subsection 12-43-220 on two adjacent homes. The Court found that the taxpayer was not entitled to the four-percent ratio on neighboring property. In reaching this conclusion, the Court found that, "[a]lthough [the taxpayer] owns main property and neighboring property, [the taxpayer] resides at main property, not neighboring property."

Appellants certainly recognize that neither the ALC's orders nor the Court's unpublished decision are binding precedent on the Court. However, because they interpret the exact statute at issue in this appeal, the analysis set forth is illuminating on the issues being examined on appeal. To that end, Appellant would rely upon these additional authorities in further support of their arguments on pages 10-14 of the Final Brief of Appellants and pages 8-9 of the Final Reply Brief of Appellants.

We appreciate the Court's time and consideration of this matter that came to the undersigned counsel's attention in the last few weeks.

With warmest regards, I remain

Respectfully yours,

Robert E. Tyson, Jr.

Enclosure

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