

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

**RECEIVED**

APPEAL FROM THE ADMINISTRATIVE LAW COURT MAR 28 2012

Deborah Brooks Durden, Administrative Law Judge

**SC Court of Appeals**

Case No. 11-ALJ-17-0267-CC

Carolina Walk, LLC and Serrus Carolina Walk, LLC..... Appellant,  
v.  
Richland County Assessor..... Respondent.

NOTICE OF APPEAL

Carolina Walk, LLC and Serrus Carolina Walk, LLC (hereinafter "Appellant") hereby appeals the following two orders of the Honorable Deborah Brooks Durden of the Administrative Law Court ("ALC"): (1) Final Order and Decision filed on February 8, 2012 ("Final Order"), a copy of which is attached hereto as Exhibit A; and (2) the Order on Reconsideration filed on March 9, 2012, a copy of which is attached hereto as Exhibit B. Appellant received written notice of the entry of the Final Order on February 8, 2012. Thereafter, on February 17, 2012, Appellant timely filed with the ALC its Motion for Reconsideration Under the ALC Rule 29(D) and/or to Alter or Amend Under SCRCF Rule 59(e) ("Motion"). Judge Durden denied the Motion on March 9, 2012, and Appellant received the Order on Reconsideration that same day. Thus, pursuant to ALC Rule 29(D)(4), this Notice of Appeal is timely filed within 30 days of receipt of the Order on Reconsideration.



---

Burnet R. Maybank, III  
Nexsen Pruet, LLC  
1230 Main Street, Suite 700  
Columbia, South Carolina 29201  
(803) 771-8900

Attorneys for Appellant  
Carolina Walk, LLC and Serrus Carolina  
Walk, LLC

March 28, 2012

Other Counsel of Record:

Malane S. Pike  
Attorney at Law  
Post Office Box 729  
White Rock, SC 29177  
pikemal@gmail.com

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

**RECORDED**  
MAR 28 2012

Deborah Brooks Durden, Administrative Law Judge

**SC Court of Appeals**

Case No. 11-ALJ-17-0267-CC

Carolina Walk, LLC and Serrus Carolina Walk, LLC..... Appellant,

v.

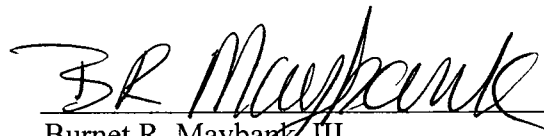
Richland County Assessor..... Respondent.

PROOF OF SERVICE

This is to certify that the foregoing Appellant's Notice of Appeal was sent via US  
Mail addressed as follows this 28 day of March 2012:

Malane S. Pike  
Attorney at Law  
Post Office Box 729  
White Rock, SC 29177  
pikemal@gmail.com

The Honorable Deborah Brooks Durden  
South Carolina Administrative Law Court  
1205 Pendleton Street, Suite 224  
Columbia, SC 29201



Burnet R. Maybank, III  
Nexsen Pruet, LLC  
Post Office Drawer 2426  
Columbia, SC 29201  
803-771-8900  
Attorney for Appellants

# NEXSEN | PRUET

**Burnet R. Maybank, III**  
Member  
Admitted in SC

March 28, 2012

**BY HAND DELIVERY**

The Honorable Tanya A. Gee  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, SC 29201

**RECEIVED**  
MAR 28 2012  
SC Court of Appeals

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC vs. Richland  
County Assessor  
11-ALJ-17-0267-CC

Dear Ms. Gee:

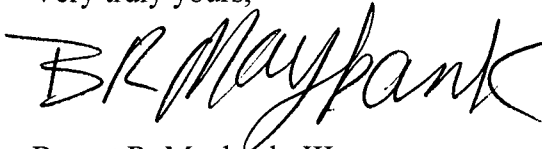
Charleston  
Charlotte  
**Columbia**  
Greensboro  
Greenville  
Hilton Head  
Myrtle Beach  
Raleigh

Enclosed for filing is a Notice of Appeal in the above case. Also enclosed are the following:

1. Proof of Service of the Notice of Appeal on the Respondent;
2. A copy of the Order which is to be challenged on appeal; and
3. Our firm's check in the amount of \$100.00 for filing fee.

Please return one clocked copy to me via our courier.

Very truly yours,



Burnet R. Maybank, III

BRM/rnm

Enclosures

cc: Malane S. Pike, Esquire

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2048  
F 803.727.1472  
E BMaybank@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT

Carolina Walk, LLC and Serrus Carolina  
Walk, LLC,

Docket No. 11-ALJ-17-0267-CC

Petitioners,

vs.

**ORDER ON  
RECONSIDERATION**

Richland County Assessor,

Respondent.

**APPEARANCES:** For the Petitioners: Burnet R. Maybank, III, Esquire  
For the Respondent: Malane S. Pike, Esquire

This matter is before the Administrative Law Court (ALC or Court) pursuant to the motion of Petitioners Carolina Walk, LLC and Serrus Carolina Walk, LLC, seeking reconsideration of the Court's Final Order and Decision filed on February 8, 2012 (Final Order).

In Item numbers 5, 6 and 7 Petitioners take exception to language in the Final Order that they construe as a ruling that certain testimony and an evidentiary document was hearsay where no hearsay objection to that evidence was raised at the hearing. By this order I wish to clarify that the language of the Final Order did not intend to rule that the un-objected-to testimony of Mr. Creech or Petitioners exhibit were inadmissible hearsay. The evidence was admitted at the hearing and was considered carefully by this Court. The characterization of the evidence as "hearsay" was intended only to explain why I gave that particular evidence less weight in my deliberations and why I found other, contradictory, evidence to be more persuasive and credible. To the extent that the language of the Final Order was confusing or misleading I would delete the reference to the evidence as "hearsay" and state simply that I found the evidence and testimony less credible than the contradictory evidence presented by the Respondent.

The remaining arguments in the Motion for Reconsideration merely reiterate the arguments made in the pretrial brief or at the hearing held October 5, 2011, which have been carefully considered and ruled upon by this Court. These arguments do not seek to correct manifest errors of law or fact or to present newly discovered evidence. Therefore,

**FILED**

March 9, 2012

SC ADMIN. LAW COURT

**IT IS HEREBY ORDERED** that Petitioner's Motion for Reconsideration is **DENIED**.  
**AND IT IS SO ORDERED.**



Deborah Brooks Durden  
Administrative Law Judge

March 9, 2012  
Columbia, South Carolina

**FILED**

March 9, 2012

SC ADMIN. LAW COURT

**CERTIFICATE OF SERVICE**

I, Robin E. Coleman, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).



---

Robin E. Coleman  
Judicial Aide to Deborah Brooks Durden

March 9, 2012  
Columbia, South Carolina

**FILED**

March 9, 2012

SC ADMIN. LAW COURT

STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT

Carolina Walk, LLC and Serrus Carolina  
Walk, LLC,

Docket No. 11-ALJ-17-0267-CC

Petitioners,

FINAL ORDER AND DECISION

vs.

Richland County Assessor,

Respondent.

**APPEARANCES:** For the Petitioners: Burnet R. Maybank, III, Esquire  
For the Respondent: Malane S. Pike, Esquire

STATEMENT OF THE CASE

This matter is before the Administrative Law Court (ALC or Court) pursuant to S.C. Code Ann. § 12-60-2540(A) (2000) for a contested case hearing requested by Serrus Carolina Walk, LLC (Petitioner or Serrus), against the Richland County Assessor (Respondent or Assessor). Petitioner is contesting the Richland County Board of Assessment Appeals' (Board) decision setting the value of Petitioner's property, consisting of 29 condominium units in the development known as Carolina Walk, located at 900 Stadium Road, Columbia, South Carolina, in Richland County (Properties) at \$6,767,300 for the 2009 tax year. Petitioners appealed to the Board which issued a decision on April 20, 2011 affirming the Assessor's value of \$6,767,300 for the 2009 tax year. Serrus appeals from that decision, arguing that the Properties should be assessed at \$4,618,996.

After notice to the parties, a hearing was held on October 5, 2011, at the offices of the Administrative Law Court in Columbia, South Carolina.

ISSUE

What is the fair market value of the subject properties for the 2009 tax year?

**FILED**

February 8, 2012

SC ADMIN. LAW COURT

### STIPULATIONS BY THE PARTIES

1. The Petitioners contest the Board's decision which upholds the Respondent's appraised value of condominiums known as Carolina Walk for the tax year 2009. The Petitioners timely appealed the 2009 property tax bills on 29 condominium units owned by it on Stadium Road in Columbia, South Carolina.

2. The tax year in dispute is 2009. As such, the issue for this court to determine is the fair market value (FMV) of the Petitioner's properties as of December 31, 2008 (the statutory valuation date for the 2009 tax year).

3. The real property consists of the Carolina Walk Condominiums located at 900 Stadium Road, Columbia, S.C. The property at issue is as follows:

29 Condominium Units

Tax Map Number 11293-01-02, 04, 05, 07, 08 & 10

Tax Map Number 11293-02-07 & 09

Tax Map Number 11293-02-22

Tax Map Number 11293-03-04, 05 & 09

Tax Map Number 11293-04-03, 04, 05 & 9

Tax Map Number 11293-05-01, 02, 04 & 07

Tax Map Number 11293-06-03, 05, 07, 08, 09 & 10

Tax Map Number 11293-07-02, 05 & 07

4. On or about March 30, 2011 the taxpayer, Serrus Carolina Walk, LLC, purchased the condominium units and parking spaces from Carolina Walk, LLC for a combined consideration of \$2,962,500.

5. After the sale, the seller, Carolina Walk, LLC assigned all its right, title and interest in any taxes and tax refunds to the purchaser, Serrus.

6. The parties assert the following fair market value for the respective condominium units:

	TMS	Condo Unit #	Assessor's FMV	Petitioner's Proposed FMV
1	11293-02-22	N213	268,000.00	215,000.00
2	11293-01-10	S101	166,900.00	95,202.00
3	11293-01-05	S102	166,900.00	95,202.00
4	11293-01-04	S104	348,600.00	206,916.00
5	11293-01-08	S107	182,500.00	104,490.00
6	11293-01-07	S109	173,600.00	99,201.00
7	11293-01-02	S110	173,600.00	99,201.00
8	11293-02-09	S203	348,600.00	214,936.00

9	11293-02-07	S209	173,600.00	103,046.00
10	11293-03-05	S302	210,600.00	139,430.00
11	11293-03-09	S303	348,600.00	230,976.00
12	11293-03-04	S304	348,600.00	238,996.00
13	11293-04-05	S402	210,600.00	144,205.00
14	11293-04-09	S403	348,600.00	238,996.00
15	11293-04-04	S404	348,600.00	247,016.00
16	11293-04-03	S408	182,500.00	124,740.00
17	11293-05-04	S504	348,600.00	255,036.00
18	11293-05-07	S509	173,600.00	118,426.00
19	11293-05-02	S510	173,600.00	122,271.00
20	11293-05-01	S512	248,600.00	188,604.00
21	11293-06-10	S601	166,900.00	117,342.00
22	11293-06-05	S602	210,600.00	153,755.00
23	11293-06-09	S603	348,600.00	255,036.00
24	11293-06-08	S607	182,500.00	128,790.00
25	11293-06-03	S608	182,500.00	132,840.00
26	11293-06-07	S609	173,600.00	122,271.00
27	11293-07-05	S702	210,600.00	163,305.00
28	11293-07-07	S709	173,600.00	129,961.00
29	11293-07-02	S710	173,600.00	133,806.00
			6,767,300.00	4,618,996.00

7. The South Carolina Administrative Law Court has jurisdiction over this matter pursuant to S.C. Code Ann. §12-60-2540(A) (2000), S.C. Code Ann. §1-23-600 (Supp. 2011), and S.C. Code Ann. §§1-23-310 et. seq. (2005 & Supp. 2011).

8. The proceeding before this court is a *de novo* contested case hearing to determine the appropriate valuation of the property in question based upon the evidence presented at the hearing. See Smith v. Newberry County Assessor, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) (“When a tax assessment case reaches the ALJ in this posture [i.e., upon appeal from a county board of assessment appeals], the proceeding in front of the ALJ is a *de novo* hearing.”) See also Reliance Ins. Co. v. Smith, 327 S.C. 528, 535, 489 S.E.2d 674, 677 (Ct. App. 1997) (“[A]lthough a case involving a property tax assessment reaches the ALJ in the posture of an appeal, the ALJ is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the ALJ is in the nature of a *de novo* hearing.”).

## **FINDINGS OF FACT**

Based upon the evidence presented, I make the following findings of fact, taking into consideration the burden on the parties to establish their respective cases by a preponderance of the evidence and taking into account the credibility of the witnesses:

This Court has personal and subject matter jurisdiction. Notice of the date, time, place and nature of the hearing was timely given to all parties. Petitioner is the owner of the parcels of real property, consisting of 29 condominium units in the development known as Carolina Walk, that bear TMS Numbers 11293-01-02, 04, 05, 07, 08 & 10, TMS Numbers 11293-02-07, 09, & 22, TMS Numbers 11293-03-04, 05 & 09, TMS Numbers 11293-04-03, 04, 05 & 09, TMS Numbers 11293-05-01, 02, 04 & 07, TMS Numbers 11293-06-03, 05, 07, 08, 09 & 10, and TMS Numbers 11293-07-02, 05 & 07 located at 900 Stadium Road, in Columbia, South Carolina.

The Richland County Assessor's Office valued the Property at \$6,767,300 as of December 31, 2008 and issued a tax notice for the 2009 tax year based upon that value. Petitioner timely objected to this value. The Board considered Petitioners' appeal and affirmed the assessor's value of \$6,767,300. Petitioner disputes the decision of the Board and urges this court to value the properties at \$4,618,996.

Carolina Walk is a luxury condominium complex consisting of two towers joined by a gated, eight-story parking garage. It is located at the corner of Bluff Road and South Stadium Drive, directly across the street from Williams Brice Stadium. The development is the most desirable of the four "gameday condominium" developments in the area because of its superior location, amenities and construction.

### **Valuation by Assessor**

The \$6,767,300 value assigned to the Properties by the Assessor is supported by a December 31, 2008 appraisal report prepared by Rich Comyns (Comyns). Comyns grouped the subject condominiums by square footage and prepared seven appraisals – one for each size-group, using the comparable sales method of valuation. For ease of reference the Court will refer to these appraisals by the numbers designated in the descriptions below:

Appraisal One values Unit S102 and the other two 738 square-foot subject condominiums at \$166,900 based upon comparison with four comparable sales from March, May and August 2008.

Appraisal Two values Unit S110 and the other seven 769 square-foot subject condominiums at \$173,600 based upon comparison with the same four comparable sales used in Appraisal One from March, May and August 2008.

Appraisal Three values Unit S107 and the other three 810 square-foot subject condominiums at \$182,500 based upon comparison with the same four comparable sales used in Appraisals One and Two from March, May and August 2008.

Appraisal Four values Unit S302 and the other three 955 square-foot subject condominiums at \$210,600 based upon comparison with four comparable sales from March, May and August 2008. Three of these comparable sales are ones used as comparables in Appraisals One, Two, and Three.

Appraisal Five values Unit S512, a 1116 square-foot condominium, at \$248,600 based upon comparison with four comparable sales from January, April, and December 2008 and June 2009.

Appraisal Six values Unit N213, a 1206 square-foot condominium, at \$268,000 based upon comparison with the same four comparable sales used in Appraisal Five from January, April, and December 2008 and June 2009.

Appraisal Seven values Unit S104 and the other seven 1,604 square-foot subject condominiums at \$348,600 based upon comparison with three comparable sales from April, June and July 2008. The April comparable sale is the same sale used as a comparable in Appraisals Five and Six.

The Petitioner agrees that the comparable sales method of valuation is the proper approach to valuing the subject Properties, but raises the following issues concerning the comparable sales relied upon by Comyns:

Petitioner's witness, John Creech, testified that the comparable sale of unit S309 relied upon in Appraisals One, Two, Three, and Four was not an arms-length sale because it was an intra-family transfer that was then traded for a beach house with a value of \$173,600. Creech had no first-hand knowledge of the transfers related to S309. Comyns testified that an examination of the deed involving unit S309 reveals that the property was deeded from Kevin D. Morris to Jean H. Cooper (Cooper) on December 21, 2007 for \$229,500. A corrective deed was issued on March 13, 2008 to correct the unit number on the December 21 deed. The property was then deeded from Cooper to Robert B. Lewis on March 14, 2008 for \$255,000. Creech's hearsay testimony was not objected to by the Respondent, but I do not find it credible because it is contradictory to the deeds.

Creech also presented testimony and a document listing “pricing” for Carolina Walk units by the original developer from August, 2008. Petitioner argues that this document reflects that units S708 and S701 were listed for sale at \$197,950 at that time. However, this document and the testimony is all hearsay, and Creech admitted that none of the units were ever sold for the amounts listed on the document. On the contrary, the evidence shows that Unit S708 was transferred from Carolina Walk, LLC to Robert N. Newton, Jr., for \$319,750 on May 2, 2008 and that Unit S701 was transferred from Carolina Walk, LLC to Arnold J. Ramsey for \$319,750 on May 2, 2008. Therefore, I find that document to be unpersuasive in determining the fair market value of the subject properties.

I find Comyns’ appraisal report to be credible and supported by research. See Lewis v. Lewis, 392 S.C. 381 (2011) (Appraisers opinion of value entitled to weight where opposing party offered only cursory valuation evidence and focused almost exclusively on disputing the appraiser’s value.) It is also noteworthy that in comparing the price per square foot, the values established by Comyns are at or below the sale price of all comparables considered in each appraisal. Therefore, I find that Comyns took into consideration the downward trending of values in the market.

#### **Valuation by Taxpayer**

Petitioner urges this court to value the property at \$4,618,996. In support of this value the taxpayer presents evidence of the March 30, 2011 purchase price paid for the Properties. However, that sale occurred two years and three months after the applicable date of valuation; and was not the type of arms-length sales between a buyer and willing seller that are normally used to establish fair market value (i.e., foreclosures or short sales).

Next Petitioners presented compelling evidence of general decline in the market and the paucity of sales of these types of condominiums in 2008 and 2009. While this evidence is very helpful in understanding the general market climate and the general decline in demand for, and value of, these type properties, it is inferior to evidence of comparable sales close to the date of valuation in determining the actual fair market value of the properties.

Petitioners also urge the Court to consider sales of condominiums in three other nearby condominium projects as evidence of the value of the subject. The sales the Petitioners presented are not within the same development as the subject, but are from nearby developments which are inferior in quality and value to the subject Properties. Because I find that the Carolina Walk development is

the most desirable of the four “gameday condominium” developments in the area because of its superior location, amenities and construction, I find the comparable sales of the condominiums in that same development to be more persuasive evidence of the value of the subject Properties.

After a careful review of all the evidence presented by the Petitioners I find that they have not presented evidence of a single arms-length sale of a condominium that was sold within a year of December 2008 that is as comparable in size, location, and features to the subject as the comparable sales relied upon by the Assessor. The data supporting the Assessor’s valuation consists of arms-length comparable sales of condominium units in the Carolina Walk development both before and after the December 31, 2008 appraisal date. Although it is true that there were fewer comparable sales occurring in the last half of 2008 than had been occurring in the preceding years, the eleven different arms-length sales of condominiums in the same Carolina Walk development used by the Assessor to estimate the value of the subject Properties are compelling evidence of the value of the subject Properties.

#### CONCLUSIONS OF LAW

Based upon the foregoing Findings of Fact, I conclude, as a matter of law, the following:

The South Carolina Administrative Law Court has jurisdiction over this matter pursuant to S.C. Code Ann. § 12-60-2540(A) (2000), S.C. Code Ann. § 1-23-600 (Supp. 2011), and S.C. Code Ann. §§ 1-23-310 et seq. (2005 & Supp. 2011).

While this matter reaches this court somewhat in the posture of an appeal, the proceeding before this court is a *de novo* contested case hearing to determine the appropriate valuation of the property in question based upon the evidence presented at the hearing. See Smith v. Newberry County Assessor, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) (“When a tax assessment case reaches the ALJ in this posture [i.e., upon appeal from a county board of assessment appeals], the proceeding in front of the ALJ is a *de novo* hearing.”); see also Reliance Ins. Co. v. Smith, 327 S.C. 528, 535, 489 S.E.2d 674, 677 (Ct. App. 1997) (“[A]lthough a case involving a property tax assessment reaches the ALJ in the posture of an appeal, the ALJ is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the ALJ is in the nature of a *de novo* hearing.”).

“Generally, the proper valuation of realty for taxation is a question of fact, to be ascertained in each individual case in the manner prescribed by statute.” 84 C.J.S. Taxation § 510, at 553 (2001). Under South Carolina law,

All property must be valued for taxation at its true value in money which in all cases is the price which the property would bring following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used.

S.C. Code Ann. § 12-37-930 (Supp. 2011). In short, the fair market value of property is the measure of its true value for taxation purposes. See Lindsey v. S.C. Tax Comm’n, 302 S.C. 504, 507, 397 S.E.2d 95, 97 (1990).

There is a presumption that an assessor’s valuation of a piece of property is correct. See S.C. Tax Comm’n v. S.C. Tax Bd. of Review, 278 S.C. 556, 562, 299 S.E.2d 489, 492-93 (1983). In a challenge to such a valuation, the taxpayer bears the burden of demonstrating that the assessor’s valuation is incorrect. See Newberry Mills, Inc. v. Dawkins, 259 S.C. 7, 15-16, 190 S.E.2d 503, 507 (1972). Ordinarily, the taxpayer meets this burden by proving the actual value of the property. See Cloyd v. Mabry, 295 S.C. 86, 88-89, 367 S.E.2d 171, 173 (Ct. App. 1988). Therefore, in the case at hand, Petitioner bears the burden of proving, by a preponderance of the evidence, that the Assessor’s valuation of the Properties is incorrect, either by demonstrating fatal errors in the Assessor’s valuation or by establishing the actual value of the Properties.

Based upon a consideration of all relevant facts, as detailed in the Findings of Fact and the analysis of the applicable law in these Conclusions of Law, I conclude that the taxpayer's Properties located in the Carolina Walk Condominiums, Columbia, South Carolina are properly valued at \$6,767,300 as of December 31, 2008 for the 2009 tax year.

**ORDER**

Based upon the foregoing Findings of Fact and Conclusions of Law, it is hereby

**ORDERED** that the credible evidence establishes that the fair market value of the Properties as of December 31, 2008 was \$6,767,300; and

**IT IS FURTHER ORDERED** that the Assessor shall assess the Properties for the tax year 2009 at \$6,767,300.

**AND IT IS SO ORDERED.**



---

DEBORAH BROOKS DURDEN  
Administrative Law Judge

February 8, 2012  
Columbia, South Carolina

**CERTIFICATE OF SERVICE**

I, Robin E. Coleman, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).

*Robin E. Coleman*

---

Robin E. Coleman  
Judicial Aide to Deborah Brooks Durden

February 8, 2012  
Columbia, South Carolina

**FILED**

February 8, 2012

SC ADMIN. LAW COURT



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX (803) 734-1839  
www.sccourts.org

April 10, 2012

Burnet R. Maybank, III, Esquire  
Nexsen Pruet, LLC  
Post Office Drawer 2426  
Columbia, SC 29201

Re: Carolina Walk v. Richland County Assess.  
Case Tracking #: 2012210327

Dear Counsel:

We have received your Notice of Appeal in the case noted above. This case will be docketed in the Court of Appeals and all communications concerning this case, including motions and petitions, initial and final briefs, and the Record on Appeal, should be directed to and filed in this Court. Failure to file in the proper court may result in the dismissal of your appeal. For all filings, please note the requirements of Rule 267(a) of the South Carolina Appellate Court Rules, and be further advised that Court of Appeals policy requires the bar number and firm name of any counsel shown must be included in his or her address.

PLEASE BE ADVISED that, pursuant to Rule 207 of the South Carolina Appellate Court Rules, the transcript must be ordered within ten days of the proof of service of the Notice of Appeal and you must provide this Court, opposing counsel, and the Office of Court Administration with all correspondence regarding the transcript. It is also Appellant's responsibility to make satisfactory arrangements (including agreement regarding payment for the transcript) with the Court Reporter for furnishing the transcript. You are reminded of the notification requirements of Rule 207(a)(5), SCACR, also, please advise the Court in writing upon receipt of the transcript.

I further wish to call the attention of the parties to the attached order relating to the inclusion of personal data identifiers and other sensitive information in documents filed with the Supreme Court of South Carolina and the South Carolina Court of Appeals. Please note that the responsibility for insuring that information is redacted or sealed as required by this order rests with counsel and the parties. This office will not review filings for redaction or to determine if materials should be sealed.

Very truly yours,

*Jenny A. Kitchings*  
Jenny Abbott Kitchings  
CLERK

JAK/laf

cc: Malane S. Pike  
The Honorable Jana Shealy

# The Supreme Court of South Carolina

RE: Interim Guidance Regarding Personal Data Identifiers and  
Other Sensitive Information in Appellate Court Filings

---

## ORDER

---

Under the Federal Constitution, our State Constitution, and our common law, court records are presumptively open to the public, and these records may only be sealed by a court based on specific findings that the need for secrecy outweighs the presumption of openness. Ex parte Capital U-Drive-It, Inc., 369 S.C. 1, 630 S.E.2d 464 (2006); Davis v. Jennings, 304 S.C. 502, 405 S.E.2d 601 (1991). Therefore, with some few exceptions,<sup>1</sup> documents filed with this Court or the South Carolina Court of Appeals (appellate court) are available to the public unless sealed by order of the appellate court in which the matter is pending.

Several commercial vendors have recently requested copies of briefs filed with the appellate courts, and it is anticipated that these and other appellate filings will be available electronically from both private and public sources in the future. The ready availability of these documents raises significant privacy concerns. While this problem is currently under review by the Chief Justice's Task Force on Public Access to Court Records, we adopt the following interim guidance regarding personal data identifiers and other sensitive information in documents filed in the appellate courts.

Parties shall not include, or will partially redact where inclusion is necessary, the following personal data identifiers from documents filed with an appellate court:<sup>2</sup>

1. Social Security Numbers. If a social security number must be included, only the last four digits of that number should be used.
2. Names of Minor Children. If a minor is the victim of a sexual assault or is involved in an abuse or neglect case, the minor's name will be completely redacted and a term such as "victim" or "child" should be used. In all other cases, only the minor's first name and first initial of the last name (i.e., John S.) should be used.
3. Financial Account Numbers. If financial account numbers are relevant, only the last four digits of these numbers should be used.
4. Home Addresses. If a home address must be included, only the city and state should be used.

Parties wishing to file documents containing the personal data identifiers listed above may file unredacted documents under seal, together with redacted versions for the public file. The sealed unredacted documents shall be filed in a separate Appendix and the bottom of each page of the Appendix shall be marked "Sealed." No order of the appellate court will be required to file this sealed Appendix. The number of copies of the Appendix to be served and filed shall be the same as that required for the brief, record on appeal, motion or other filing that includes the redacted documents.

If the caption of the case contains any of the personal data identifiers listed above, the parties should file a motion to amend the caption to redact the identifier. This should be done contemporaneously with the filing of the notice of appeal or the commencement of the case with the appellate court. Without a motion to the appellate court, the caption of a juvenile delinquency matter from the family court shall be redacted to only use the juvenile's first name and first letter of the juvenile's last name (i.e., In the Interest of John S., a Juvenile.)

A party seeking to seal material beyond those personal identifiers listed above, must file a motion to seal with the appellate court in which the matter is pending. This is true even if the lower court or administrative tribunal may have issued an order sealing the record. Until the motion is ruled on, the clerk of the appellate court shall treat the material as if it is sealed. Parties and counsel are reminded that the standard established in Ex parte Capital U-Drive-It, Inc. and Davis v. Jennings, supra, must be met before any request to seal all or a portion of a record will be granted. Once sealed by order of an appellate court, the materials will remain sealed before the appellate courts unless otherwise ordered by the appellate court in which the matter is pending.

Parties should exercise caution in including other sensitive personal data in their filings, such as personal identifying numbers, medical records, employment history, individual financial information, proprietary or trade secret information, information regarding an individual's cooperation with the government, information regarding the victim of any criminal activity, or national security information.

Attorneys are expected to discuss this matter with their clients so that an informed decision can be made about the inclusion of sensitive information. The appellate courts and their staff will not review filings for redaction or to determine if materials should be sealed; the responsibility for insuring that information is redacted or sealed rests with counsel and the parties.

IT IS SO ORDERED.

s/Jean H. Toal C.J.

s/James E. Moore J.

s/John H. Waller, Jr. J.

s/E.C. Burnett, III J.

s/Costa M. Pleicones J.

Columbia, South Carolina

August 13, 2007

---

<sup>1</sup> See, e.g., Rule 12 of the Rules for Lawyer Disciplinary Enforcement contained in Rule 413, SCACR; Rule 12 of the Rules for Judicial Disciplinary Enforcement contained in Rule 502, SCACR; Rule 402(n), SCACR; and Rule 403(l), SCACR.

<sup>2</sup> This restriction shall not apply when this information is required or requested by the appellate court. For example, the application for admission to practice law under Rule 402, SCACR, requires many of these personal identifiers to be disclosed.

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 11-ALJ-17-0267-CC

---

Carolina Walk, LLC and Serrus Carolina Walk,  
LLC.....

Appellant,

v.

Richland County Assessor..... Respondent.

---

PROOF OF SERVICE

---

This is to certify that the foregoing Appellant's Notice of Appeal was sent via US  
Mail addressed as follows this 3<sup>rd</sup> day of April 2012:

Mr. John Cloyd  
Richland County Assessor  
2020 Hampton Street  
Post Office Box 192  
Columbia, SC 29202



---

Burnet R. Maybank, III  
Nexsen Pruet, LLC  
Post Office Drawer 2426  
Columbia, SC 29201  
803-771-8900  
Attorney for Appellants

**RECEIVED**

APR 03 2012

SC Court of Appeals

**RECEIVED**

APR 02 2012

SC Court of Appeals

**Burnet R. Maybank, III**  
Member  
Admitted in SC

April 3, 2012

**BY HAND DELIVERY**

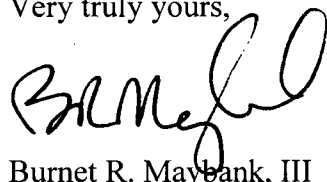
The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, SC 29201

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC vs. Richland  
County Assessor  
11-ALJ-17-0267-CC

Dear Ms. Kitchings:

Enclosed for filing is a Proof of Service of the Notice of Appeal in the above-referenced case. Please return the clocked copy to me via our courier.

Very truly yours,



Burnet R. Maybank, III

BRM/rnm  
Enclosures

cc: Malane S. Pike, Esquire  
Mr. John Cloyd, Richland County Assessor

**RECEIVED**

APR 03 2012

**SC Court of Appeals**

**RECEIVED**

APR 02 2012

**SC Court of Appeals**

- Charleston
- Charlotte
- Columbia**
- Greensboro
- Greenville
- Hilton Head
- Myrtle Beach
- Raleigh

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2048  
F 803.727.1472  
E BMaybank@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

**Burnet R. Maybank, III**  
Member  
Admitted in SC

April 3, 2012

**RECEIVED**

APR 04 2012

**SC Court of Appeals**

EMAIL ([crystal@creelreporting.com](mailto:crystal@creelreporting.com))

Ms. Cassandra Vance  
Creel Court Reporting  
1230 Richland Street  
Columbia, South Carolina 29201

Re: *Carolina Walk, LLC and Serrus Carolina Walk, LLC v. Richland County Assessor, Case No. 11-ALJ-17-0267-CC*

Dear Madam:

Please forward a copy of the transcript for the hearing conducted on October 5, 2011 before The Honorable Deborah Brooks Durden in the above-referenced matter. We agree to pay the per page charge for this transcript as provided by Rule 607, SCACR.

If you have any questions regarding this request, please do not hesitate to contact us. Thank you for your assistance in this matter.

Sincerely,



Burnet R. Maybank, III

cc: Malane S. Pike, Esquire  
Mr. John Cloyd, Richland County Assessor  
The Honorable Jenny Abbott Kitchings, Clerk, South Carolina Court of Appeals  
Ms. Jana Shealy, Clerk, South Carolina Administrative Law Court  
South Carolina Court Administration

Charleston  
Charlotte  
**Columbia**  
Greensboro  
Greenville  
Hilton Head  
Myrtle Beach  
Raleigh

# NEXSEN | PRUET

**Burnet R. Maybank, III**  
Member  
Admitted in SC

April 30, 2012

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

Re: *Carolina Walk, LLC and Serrus Carolina Walk, LLC v. Richland County Assessor*, Case No. 11-ALJ-17-0267-CC

Dear Ms. Kitchings:

This letter is to advise that Appellants Carolina Walk, LLC and Serrus Carolina Walk, LLC received the transcript of the hearing before the Administrative Law Court regarding the above-referenced matter on April 27, 2012.

Very truly yours,



Burnet R. Maybank, III

BRM/JPR

cc: Malane Pike, Esq.  
Mr. John Cloyd, Richland County Assessor  
Ms. Jana Shealy, Clerk, Administrative Law Court  
South Carolina Court Administration

**RECEIVED**  
MAY 1 2012  
SC Court of Appeals

Charleston  
Charlotte  
**Columbia**  
Greensboro  
Greenville  
Hilton Head  
Myrtle Beach  
Raleigh

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2048  
F 803.727.1472  
E BMaybank@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

64156

**NEXSEN | PRUET**

**Tanya A. Gee**  
Special Counsel

May 8, 2012

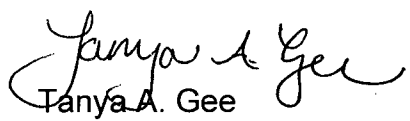
The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, SC 29211

**Re: Carolina Walk v. Richland County Assess.**  
**Case Tracking # 2012210327**  
**Lower Court # 11-ALJ-17-0267-CC**

Dear Ms. Kitchings:

I am representing the Appellants in the above-named matter along with my colleague, Burnet R. Maybank, III. Currently, the Initial Brief of the Appellants is due on May 28, 2012. We need additional time to prepare this brief, and by this letter, we are requesting a thirty-day extension. This is our first extension request, and I have enclosed a \$25 filing fee. I have also contacted opposing counsel, Malane Pike, regarding this request, and she consents to it.

Very truly yours,

  
Tanya A. Gee

cc: Malane S. Pike

- Charleston
- Charlotte
- Columbia**
- Greensboro
- Greenville
- Hilton Head
- Myrtle Beach
- Raleigh

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

**T** 803.540.2176  
**F** 803.727.1453  
**E** TGee@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

**RECEIVED**

MAY 09 2012

**SC Court of Appeals**

# The South Carolina Court of Appeals

Carolina Walk, LLC and Serrus Carolina Walk, LLC,  
Appellants,

v.

Richland County Assessor, Respondent.

Appellate Case No. 2012-210327

---

ORDER

---

The time for serving and filing the the appellants' initial brief and designation of matter is hereby extended until June 27, 2012.

FOR THE COURT

BY *V. Claire Allen, Deputy*  
CLERK

Columbia, South Carolina

cc:  
Burnet Rhett Maybank, III  
Tanya A. Gee  
Malane S. Pike

**FILED**

*Cartu 6/1/12*

**Burnet R. Maybank, III**  
Member  
Admitted in SC

June 27, 2012

**VIA HAND DELIVERY**

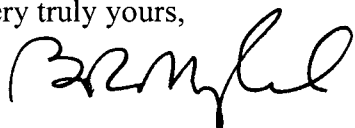
The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
P.O. Box 11629  
Columbia, SC 29211

Re: *Carolina Walk, LLC and Serrus Carolina Walk, LLC v. Richland County Assessor*, Case No. 11-ALJ-17-0267-CC  
Case Tracking No.: 2012 210327

Dear Ms. Kitchings:

Enclosed please find Carolina Walk, LLC and Serrus Carolina Walk, LLC's Initial Brief and Designation of Matter to be Included in the Record on Appeal in the above-referenced matter. Also enclosed is a Proof of Service. Please return a clocked-in copy to me via our courier.

Very truly yours,



Burnet R. Maybank, III

BRM/rmm  
Enclosures

cc: Malane Pike, Esq.  
Mr. John Cloyd, Richland County Assessor

- Charleston
- Charlotte
- Columbia**
- Greensboro
- Greenville
- Hilton Head
- Myrtle Beach
- Raleigh

**RECEIVED**  
JUN 27 2012  
SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 11-ALJ-17-0267-CC

---

Carolina Walk, LLC and Serrus Carolina Walk, Appellant,  
LLC.....

v.

Richland County Assessor..... Respondent.

---

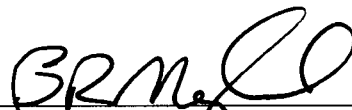
PROOF OF SERVICE

---

This is to certify that the foregoing Appellants' Initial Brief and Designation of Matter to be Included In the Record on Appeal were sent via US Mail addressed as follows this 27<sup>th</sup> day of June 2012:

Mr. John Cloyd  
Richland County Assessor  
2020 Hampton Street  
Post Office Box 192  
Columbia, South Carolina 29202

Malane S. Pike, Esquire  
Post Office Box 729  
White Rock, SC 29177



---

Burnet R. Maybank, III  
Nexsen Pruet, LLC  
Post Office Drawer 2426  
Columbia, SC 29201  
803-771-8900  
Attorney for Appellants

**RECEIVED**  
JUN 27 2012

**SC Court of Appeals**

**THE STATE OF SOUTH CAROLINA  
In The Court of Appeals**

---

**APPEAL FROM THE ADMINISTRATIVE LAW COURT**

**Deborah Brooks Durden, Administrative Law Judge**

---

**Case No. 11-ALJ-17-0267-CC**

---

**Carolina Walk, LLC and Serrus Carolina Walk, LLC, ..... Appellant,**

**v.**

**Richland County Assessor, ..... Respondent.**

---

**APPELLANTS' DESIGNATION OF MATTER TO BE  
INCLUDED IN THE RECORD ON APPEAL**

---

Burnet R. Maybank, III  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700 (29201)  
Post Office Drawer 2426  
Columbia, South Carolina 29202  
803.771.8900

Attorney for Appellants

**RECEIVED**  
JUN 27 2012  
**SC Court of Appeals**

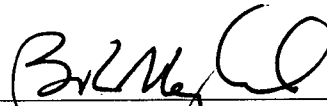
Appellants Carolina Walk, LLC and Serrus Carolina Walk, LLC (“Appellants”)

propose the following be included in the Record on Appeal:

1. Final Order and Decision of February 8, 2012;
2. Motion for Reconsideration under the ALC Rule 29(D) and/or to Alter or Amend under SCRCR Rule 59(e) of February 17, 2012;
3. Order on Reconsideration of March 9, 2012;
4. Notice of Appeal of March 28, 2012;
5. Transcript of Administrative Law Court Hearing, October 5, 2011;
6. Petitioner’s Exhibits 1-14;
7. Respondent’s Exhibits 1-24;

I certify that this designation contains no matter that is irrelevant to this appeal.

June 27, 2012

  
\_\_\_\_\_  
Burnet R. Maybank, III  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700 (29201)  
Post Office Drawer 2426  
Columbia, South Carolina 29202  
803.771.8900

Attorney for Appellants

64927

**MALANE S. PIKE**

Attorney at Law

Post Office Box 729 White Rock, South Carolina 29177 (803) 622-1493

---

**VIA HAND DELIVERY**

July 20, 2012

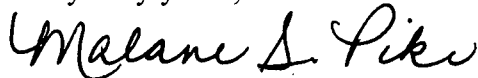
The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, SC 29211

RE: Carolina Walk LLC and Serrus Carolina Walk, LLC v. Richland County Assessor,  
Case No. 11-ALJ-17-0267-CC  
Case Tracking No.: 2012210327

Dear Ms. Kitchings:

I represent the respondent in the above referenced matter. I would respectfully request a thirty day extension to file the Initial Brief of the Respondent, currently due July 27, 2012. This is our first request for extension and I am enclosing the \$25 filing fee. I have contacted opposing counsel, Burnet R. Maybank, III, regarding this request and he consents to it. Your consideration and approval of this request would be greatly appreciated.

Very truly yours,



Malane S. Pike

Enclosure

cc: Burnet R. Maybank, III, Esq.  
Mr. John Cloyd

**RECEIVED**  
JUL 20 2012  
**SC Court of Appeals**

151

# The South Carolina Court of Appeals

Carolina Walk, LLC and Serrus Carolina Walk, LLC,  
Appellants,

v.

Richland County Assessor, Respondent.

Appellate Case No. 2012-210327

---

ORDER

---

The time for serving and filing the respondent's initial brief and designation of matter is hereby extended until August 27, 2012.



Columbia, South Carolina

FOR THE COURT

BY V. Claire Allen, Deputy  
CLERK

cc:  
Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee

**FILED**

Warter 8/8/12

**MALANE S. PIKE**

Attorney at Law

Post Office Box 729 White Rock, South Carolina 29177 (803) 622-1493

---

August 24, 2012

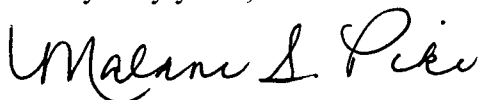
The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
PO Box 11629  
Columbia, SC 29211

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC  
v. Richland County Assessor  
Case No. 11-ALJ-17-0267-CC  
Case Tracking No. 2012 210327

Dear Ms. Kitchings:

Enclosed please find the Initial Brief of Respondent and Designation of Matter to be Included in the Record on Appeal in the above-referenced matter. Also enclosed is a Proof of Service.

Very truly yours,



Malane S. Pike

Enclosures

c: Burnet R. Maybank, III

**RECEIVED**

AUG 24 2012

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 11-ALJ-17-0267-CC

---

Carolina Walk, LLC and Serrus Carolina Walk, LLC,.....Appellants,

v.

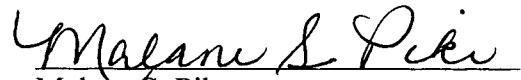
Richland County Assessor,.....Respondent.

---

**PROOF OF SERVICE**

---

I, Malane S. Pike, hereby certify that I have mail, postage prepaid, by first class mail, a copy of the Initial Brief of Respondent and Designation of Matter to be Included in the Record on Appeal to Burnet R. Maybank, III, Nexsen Pruet, PO Drawer 2426, Columbia, SC 29202, this 24<sup>th</sup> day of August, 2012.

  
Malane S. Pike

**RECEIVED**

AUG 24 2012

**SC COURT OF APPEALS**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 11-ALJ-17-0267-CC

---

Carolina Walk, LLC and Serrus Carolina Walk, LLC,.....Appellants,

v.

Richland County Assessor,.....Respondent.

---

**RESPONDENT'S DESIGNATION OF MATTER TO BE  
INCLUDED IN THE RECORD ON APPEAL**

---

Malane S. Pike (Bar No. 4469)  
PO Box 729  
White Rock, SC 29177  
(803) 622-1493

Attorney for Respondent  
Richland County Assessor

**RECEIVED**

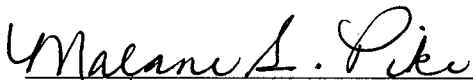
AUG 24 2012

**SC Court of Appeals**

Respondent Richland County Assessor proposes the following to be included in the Record on Appeal:

1. Final Order and Decision of February 8, 2012;
2. Motion for Reconsideration under the ALC Rule 29(D) and/or to Alter or Amend under SCRCP Rule 59(e) of February 17, 2012;
3. Respondent's Response to Petitioner's Motion for Reconsideration Under ALC Rule 29(D) and/or to Alter or Amend Under SCRCP Rule 59(e) of February 27, 2012;
4. Order on Reconsideration of March 9, 2012;
5. Notice of Appeal of March 28, 2012;
6. Transcript of Administrative Law Court Hearing, October 5, 2011;
7. Petitioner's Exhibits 1-14;
8. Respondent's Exhibits 1-24;
9. Stipulation of Facts

I certify that this designation contains no matter that is irrelevant to this appeal.

  
Malane S. Pike (Bar No. 4469)  
PO Box 729  
White Rock, SC 29177  
(803) 622-1493

Attorney for Respondent  
Richland County Assessor

Columbia, South Carolina  
August 24, 2012

**Burnet R. Maybank, III**  
Member  
Admitted in SC

August 28, 2012

**BY HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, SC 29211

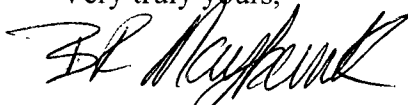
Re: Carolina Walk v. Richland County Assessor  
Case No. 11-ALJ-17-0267-CC  
Case Tracking # 2012210327

Dear Ms. Kitchings:

I represent the Appellants in the above named matter. We received respondent's brief on Monday, August 27<sup>th</sup> and accordingly, the Reply Brief of the Appellants is due on September 4, 2012. We are requesting additional time to prepare this brief, and by this letter we are requesting an extension to September 18, 2012. We are requesting this extension due to the upcoming holiday weekend we have a number of staff out of the office and I have a large case coming up before the Administrative Law Court next week. I have contacted opposing counsel, Malane Pike, regarding this request, and she consents to it. Enclosed please find our \$25 filing fee.

Your consideration and approval of this request would be greatly appreciated.

Very truly yours,



Burnet R. Maybank, III

BRM/caa

cc: Malane Pike

**RECEIVED**

AUG 28 2012

**SC Court of Appeals**

- Charleston
- Charlotte
- Columbia**
- Greensboro
- Greenville
- Hilton Head
- Myrtle Beach
- Raleigh

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2048  
F 803.727.1472  
E BMaybank@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

15

# The South Carolina Court of Appeals

Carolina Walk, LLC and Serrus Carolina Walk, LLC,  
Appellants,

v.

Richland County Assessor, Respondent.

Appellate Case No. 2012-210327

---

ORDER

---

The time for serving and filing the appellants' initial reply brief is hereby extended until October 17, 2012.

FOR THE COURT

BY V. Claire Allen, Deputy  
CLERK

Columbia, South Carolina

cc:  
Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee

**FILED**

cc 10/10/12

**Burnet R. Maybank, III**  
Member  
Admitted in SC

October 17, 2012

**BY HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, SC 29201

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC vs.  
Richland County Assessor  
06-ALJ-17-0568-CC

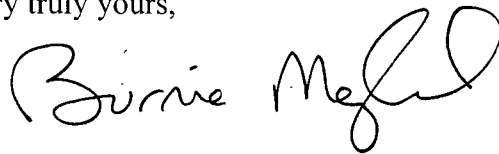
Dear Ms. Kitchings:

Enclosed for filing is Appellant's Initial Reply Brief in the above case. Also enclosed are the following:

1. Proof of Service of the Initial Reply Brief on the Respondent; and
2. Appellant's Reply Designation of Matter to be Included in the Record on Appeal.

Please return one clocked copy to me via our courier.

Very truly yours,



Burnet R. Maybank, III

BRM/caa  
Enclosures

**RECEIVED**

OCT 17 2012

**SC Court of Appeals**

Charleston  
Charlotte  
**Columbia**  
Greensboro  
Greenville  
Hilton Head  
Myrtle Beach  
Raleigh

1230 Main Street  
Suite 700 (29201)  
PO Drawer 2426  
Columbia, SC 29202  
www.nexsenpruet.com

T 803.540.2048  
F 803.727.1472  
E BMaybank@nexsenpruet.com  
Nexsen Pruet, LLC  
**Attorneys and Counselors at Law**

The Honorable Jenny Abbott Kitchings  
October 17, 2012  
Page 2

cc: Malane Pike

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 06-ALJ-17-0568-CC

---

Carolina Walk, LLC and Serrus Carolina Walk, LLC                      Appellants,  
v.  
Richland County Assessor    Respondent.

---

PROOF OF SERVICE

This is to certify that the foregoing Appellant's Initial Reply Brief and Reply Designation of Matter to be Included in the Record on Appeal was sent via US Mail addressed as follows this 17th day of October 2012:

Malane S. Pike  
Post Office Box 729  
White Rock, SC 29177-0729

  
\_\_\_\_\_

Cathy A. Allen  
Legal Practice Assistant  
Nexsen Pruet, LLC  
Post Office Drawer 2426  
Columbia, SC 29201  
803-771-8900

**RECEIVED**  
OCT 17 2012  
SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

APPEAL FROM ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Case No. 06-ALJ-17-0568-CC

Carolina Walk, LLC and  
Serrus Carolina Walk, LLC.....Appellants,

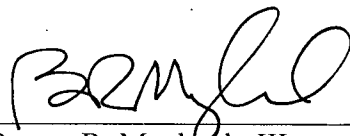
v.

Richland County Assessor.....Respondent.

APPELLANTS' REPLY DESIGNATION OF MATTER TO BE  
INCLUDED IN THE RECORD ON APPEAL

The Appellants propose no additional matters to be included in the Record on Appeal.

October 17, 2012



Burnet R. Maybank, III  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700 (29201)  
Post Office Drawer 2426  
Columbia, South Carolina 29202  
803.771.8900

Attorney for Appellants

RECEIVED  
OCT 17 2012  
SC Court of Appeals



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
[www.sccourts.org](http://www.sccourts.org)

November 13, 2012

Mr. Burnet Rhett Maybank, III  
PO Drawer 2426  
Columbia SC 29202-2426

Ms. Malane S. Pike  
PO Box 729  
White Rock SC 29177-0729

Ms. Tanya Amber Gee  
PO Drawer 2426  
Columbia SC 29202

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

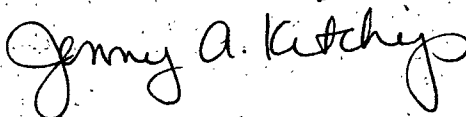
All parties are advised that the originals of all records on appeal and final briefs filed with the appellate courts are scanned. Therefore, in accordance with the May 1, 2008 Amendments to the South Carolina Appellate Court Rules, DO NOT staple, spiral bind, velobind, or otherwise permanently bind the ORIGINALS of these documents. The original brief(s) and record on appeal should still have front and back covers in compliance with Rule 267(e) of the South Carolina Appellate Court Rules, but should not be bound. You may secure the originals with paper clips, binder clips, rubber bands, by placing them in large envelopes, or by any other similar means that will keep the pages together without binding or hole-

punching. All COPIES of the record on appeal and final briefs should be bound as specified in the South Carolina Appellate Court Rules.

We suggest that large parcels such as copies of final briefs and the Record On Appeal be sent directly to the Court via the street address: 1205 Pendleton Street, Columbia, S.C. 29201. Thank you for your attention to this.

If you have any questions, please do not hesitate to contact this office.

Very truly yours,

A handwritten signature in cursive script that reads "Jenny A. Kitchin". The signature is written in black ink and is positioned above the typed name.

CLERK

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

166679

APPEAL FROM THE ADMINISTRATIVE LAW COURT

RECEIVED

Deborah Brooks Durden, Administrative Law Judge DEC 27 2012

Case No. 11-ALJ-17-0267-CC

SC Court of Appeals

Carolina Walk, LLC and Serrus Carolina Walk, LLC..... Appellants,

vs.

Richland County Assessor.....Respondent.

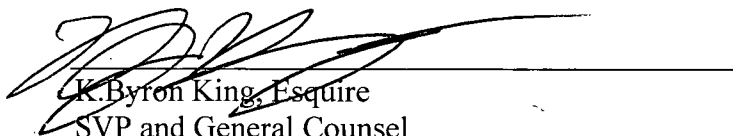
**MOTION OF THE SOUTH CAROLINA ASSOCIATION OF REALTORS® ("SCR")  
FOR LEAVE TO FILE A BRIEF AS AMICUS CURIAE**

Pursuant to South Carolina Appellate Court Rule 213, The South Carolina Association of REALTORS® moves for leave of the Court to file an amicus brief as amicus curiae.

The South Carolina Association of REALTORS® (SCR) is a voluntary, non-profit, real estate trade association that represents its 15,000 members in regulatory and legislative matters and serves the REALTORS® by offering programs and services that will enhance the members' freedom and ability to conduct their individual businesses successfully with integrity and competency, and through collective action, to promote the preservation of real property rights. SCR and its members do business throughout South Carolina.

Determining fair market value is a very important process in the housing market in which SCR and its members attempt to do business and make a living. How this determination of value is reached has a great deal of impact on the housing market and therefore, it is of vital interest to

the SCR and its members.

A handwritten signature in black ink, appearing to read 'K. Byron King', is written over a horizontal line.

K. Byron King, Esquire  
SVP and General Counsel  
South Carolina Association of REALTORS®  
3780 Fernandina Road  
Columbia, South Carolina 29210  
803-451-2047

December 27, 2012  
Columbia, South Carolina

December 27, 2012

**BY HAND DELIVERY**

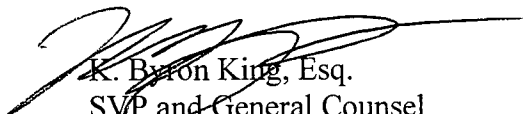
The Honorable Jenny Kitchings  
Clerk of Court  
South Carolina Court of Appeals  
1015 Sumter Street  
Columbia, SC 29201

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC vs. Richland  
County Assessor  
11-ALJ-17-0267-CC

Dear Ms. Kitchings:

Enclosed for filing with the Court is an original and seven copies of the South Carolina Association of Realtors' Motion for Leave to File a Brief as Amicus Curiae with Proof of Service in the above referenced matter a long with the Association's check in the amount of \$25.00 for the filing fee. Please return one clocked copy to me via our courier.

Very truly yours,



K. Byron King, Esq.  
SVP and General Counsel  
South Carolina Association of REALTORS®

cc: Burnet R. Maybank III  
Malane S. Pike



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
www.sccourts.org

January 17, 2013

Mr. K.B. King  
236 Pointe South (Near Hwy 378)  
Lexington SC 29073

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

Upon reviewing your motion to file amicus curiae, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- A proof of service has not been provided. You must serve and file a proof of service substantially in the format shown by Form 7 in Appendix C to part II of the SCACR.

Very truly yours,

*V. Claire Allen, Deputy*

CLERK

cc: Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
[www.sccourts.org](http://www.sccourts.org)

January 17, 2013

Mr. K.B. King  
236 Pointe South (Near Hwy 378)  
Lexington SC 29073

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No: 2012-210327

Dear Counsel:

Upon reviewing your motion to file amicus curiae, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- A proof of service has not been provided. You must serve and file a proof of service substantially in the format shown by Form 7 in Appendix C to part II of the SCACR.

Very truly yours,

*V. Claire Allen, Deputy*

CLERK

cc: Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee

RECEIVED  
JAN 28 2013  
SC Court of Appeals

**THE STATE OF SOUTH CAROLINA  
In The Court of Appeals**

**APPEAL FROM THE ADMINISTRATIVE LAW COURT**

Deborah Brooks Durden, Administrative Law Judge

Case No. 11-ALJ-17-0267-CC

Carolina Walk, LLC and Serrus Carolina Walk, LLC..... Appellants,

vs.

Richland County Assessor ..... Respondent.

**PROOF OF SERVICE**

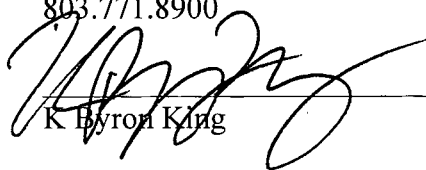
I certify that I served the South Carolina Association of Realtors® (SCR) Amicus Curiae Brief on the Appellants and Respondents by depositing it in the United States Mail, postage prepaid, on 12/27/12 addressed to their attorney of record as follows:

**ATTORNEYS FOR THE  
RICHLAND COUNTY ASSESSOR**

Malane S. Pike, Esquire  
Post Office Box 729  
White Rock, SC 29177

**ATTORNEY FOR CAROLINA WALK,  
LLC AND SERRUS CAROLINA  
WALK, LLC**

Burnet R. Maybank, III  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700 (29201)  
Post Office Drawer 2426  
Columbia, South Carolina 29202  
803.771.8900



K. Byron King

**Attorney for The South Carolina  
Association of Realtors® (SCR)**

RECEIVED

JAN 28 2013

SC COURT OF APPEALS

December 27, 2012  
Columbia, South Carolina

# The South Carolina Court of Appeals

Carolina Walk, LLC and Serrus Carolina Walk, LLC,  
Appellants,

v.

Richland County Assessor, Respondent.

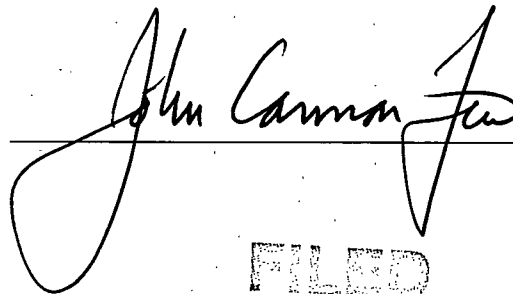
Appellate Case No. 2012-210327

---

## ORDER

---

The South Carolina Association of Realtors has filed a motion for leave to file a brief as *amicus curiae*. The motion is granted, and the court accepts the Association's conditionally filed brief. If the parties wish to file responses, they have thirty days from the date of this order to do so. Extensions will not be granted except under extraordinary circumstances.

  
C.J.

Columbia, South Carolina

FILED

SF 3/15/13

cc:

Burnet R. Maybank III

Malane S. Pike

Tanya A. Gee

K. Byron King



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
[www.sccourts.org](http://www.sccourts.org)

April 08, 2013

Mr. K.B. King  
3780 Fernandina Road  
Columbia, SC 29210

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

Upon reviewing your amicus curiae brief, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- Rule 267 (SCACR), requires the brief to be filed with fourteen (14) copies and the unbound original.

Very truly yours,

A handwritten signature in cursive script that reads "Jenny A. Kitchings".

CLERK

cc: Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
www.sccourts.org

April 08, 2013

Mr. K.B. King  
3780 Fernandina Road  
Columbia, SC 29210

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

Upon reviewing your amicus curiae brief, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- Rule 267 (SCACR), requires the brief to be filed with fourteen (14) copies and the unbound original.

*Attached additional 7 copies.*

Very truly yours,

*Jy A. Kitchings*

CLERK

cc: Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee

**RECEIVED**

APR 15 2013

**SC Court of Appeals**

**MALANE S. PIKE**

Attorney at Law

Post Office Box 729 White Rock, South Carolina 29177 (803) 622-1493

---

April 11, 2013


The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
PO Box 11629  
Columbia, SC 29211

Re: Carolina Walk, LLC and Serrus Carolina Walk, LLC  
v. Richland County Assessor  
Case No. 11-ALJ-17-0267-CC  
Case Tracking No. 2012 210327

Dear Ms. Kitchings:

Enclosed please find the original and 14 copies of the Response Of Respondent To Amicus Curiae Brief On Behalf Of The South Carolina Association Of Realtors ("Realtors") regarding the above-referenced matter. Also enclosed is a Proof of Service.

Very truly yours,

*Malane S. Pike*  
Malane S. Pike 

Enclosures

c: Burnet R. Maybank, III, Esq.  
K. Byron King, Esq.

**RECEIVED**  
APR 11 2013  
**SC Court of Appeals**



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
[www.sccourts.org](http://www.sccourts.org)

May 29, 2013

Ms. Malane S. Pike  
PO Box 729  
White Rock SC 29177-0729

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

Upon reviewing your respondent's brief, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- The document is not accompanied by the required certificate of counsel.

Very truly yours,

  
CLERK

cc: Burnet Rhett Maybank, III  
Tanya Amber Gee  
K.B. King



# The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS  
CLERK

V. CLAIRE ALLEN  
DEPUTY CLERK

POST OFFICE BOX 11629  
COLUMBIA, SOUTH CAROLINA 29211  
1015 SUMTER STREET  
COLUMBIA, SOUTH CAROLINA 29201  
TELEPHONE: (803) 734-1890  
FAX: (803) 734-1839  
[www.sccourts.org](http://www.sccourts.org)

June 03, 2013

Mr. K.B. King  
3780 Fernandina Road  
Columbia, SC 29210

Re: Carolina Walk v. Richland County Assess.  
Appellate Case No. 2012-210327

Dear Counsel:

Upon reviewing your motion to file amicus curiae, the following deficiency or deficiencies have been noted under the South Carolina Appellate Court Rules (SCACR), and any deficiency must be corrected within ten (10) days of the date of this letter:

- Rule 267 of the SCACR, requires an unbound original brief.

Very truly yours,

*V. Claire Allen, Deputy*

CLERK

cc: Burnet Rhett Maybank, III  
Malane S. Pike  
Tanya Amber Gee

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

---

Case No. 11-ALJ-17-0267-CC

---

Carolina Walk, LLC and Serrus Carolina Walk, LLC,.....Appellants,

v.

Richland County Assessor,.....Respondent.

---

**PROOF OF SERVICE**

---

I, Malane S. Pike, hereby certify that I have mailed, postage prepaid, by first class mail, a copy of the Certificate of Counsel for the Response of Respondent to Amicus Curiae Brief on Behalf of the South Carolina Association of Realtors ("Realtors") in the above referenced matter to the following:

Burnet R. Maybank, III  
Nexsen Pruet, LLC  
PO Drawer 2426,  
Columbia, SC 29202

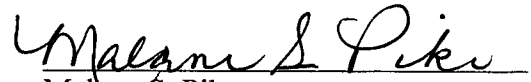
K. Byron King, Esq.  
SVP & General Counsel  
SC Association of Realtors  
3780 Fernandina Rd.  
Columbia, SC 29210

**RECEIVED**

JUN 05 2013

**SC Court of Appeals**

this 5<sup>th</sup> day of June, 2013

  
Malane S. Pike