

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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Jun 16 2023

S.C. SUPREME COURT

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Appellate Case No. 2019-001867

Denis Yeo,

Appellant,

v.

Lexington County Assessor,

Respondent.

APPENDIX TO RECORD ON APPEAL

Denis Yeo
228, Newpark Place
Columbia, SC 29212
(803) 447-0615
Pro se

Jeff Anderson,
140 East Main Street
Lexington, SC 29072
(803) 359 -2512
Attorney for Respondent

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APPENDIX 1

117-1800 Classification of Property - Legal Residence

117-1800.1 Application for Special Assessment as Legal Residence

117-1800 Classification of Property - Legal Residence.

These regulations address the application of the property tax laws to residential property and how property may qualify as legal residence property.

117-1800.1. Application for Special Assessment as Legal Residence.

1. **Qualification Requirements.** The property must be occupied by the owner as his legal residence and the property and the owners of the property must meet the requirements of Section 12-43-220(c) of the South Carolina Code of Laws. The legal residence includes not more than five acres contiguous to the actual residence owned totally or in part in fee, or by life estate, but shall not include any portion which is not owned and occupied for residential purposes. If the residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the four percent assessment ratio described in Code Section 12-43-220(c) applies if the trustee certifies to the assessor that the property is occupied by the income beneficiary of the trust.

2. **Definition of Legal Residence.** For property tax purposes the term "Legal Residence" shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled.

3. This application must be completed in full and the owners of the property or the owners' agent must apply for the four percent legal assessment ratio before the first penalty date (January 15) for the payment of taxes for the tax year for which the owner first claims eligibility for the four percent assessment ratio. The application must be filed with the county assessor and must include, but is not limited to, the following information:

A. Name(s) shown on property tax record _____

B. Owner's name and social security number. If more than one owner, list all owners of the property with applicable social security numbers.

_____	_____
_____	_____
_____	_____

C. Tax map sheet reference number _____

Location of the Property _____ Legal Description of the Property _____

APPENDIX 1

- D. The date the applicant began to occupy the property _____
- E. Precinct in which the applicant is registered to vote _____
- F. Are there any other buildings including apartments or land area rented on the property: Yes () No ()
If yes, describe _____
- G. Is the property subject to vacation rentals as provided in Title 27, Chapter 50, Article 2 of the South Carolina Code of Laws for more than 90 days during the year?
Yes () No ()

H. The application must contain the following statement:

“Under penalty of perjury, I certify that:

(A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and

(B) that neither I nor any member of my household is residing in, or occupying, any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section.”

For purposes of the statement, “a member of my household” means (1) the owner-occupant’s spouse, except when that spouse is legally separated from the owner-occupant; and; (2) any child of the owner-occupant claimed, or eligible to be claimed, as a dependent on the owner-occupant’s federal income tax return.

I. Any other information that the county assessor determines is necessary to establish the domicile of the taxpayer.

J. Owner or agents’ signature _____ Date _____ Ph. No. ____ Co-owner’s or agent’s signature _____ Date _____ Ph. No. _____

If agent signed for owner, give relationship and attach authorization that provides authority for agent to sign on behalf of owner _____

Mailing address: _____

HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.

APPENDIX 2

117-1760 Classification of Property - General Provisions as to Use of Property

117-1760.1. Classification of Companies

117-1760.2. Multi-Use Property

117-1760 Classification of Property - General Provisions as to Use of Property.

The purpose of these regulations are to provide information about classifying companies and property for property tax purposes.

117-1760.1. Classification of Companies.

The major operation of the company shall regulate such classification where the company is involved in more than one operation.

117-1760.2. Multi-Use Property.

Code Sections 12-43-210 to 12-43-310 of the South Carolina Code of Laws provides classifications of property for property tax purposes at different ratios of assessment.

If a particular piece of property is used for more than one purpose, then the value of the total piece of property must be allocated on some equitable basis. Then separate ratios could be applied to arrive at the assessed value of each part. For example a duplex in which the owner resides in one part and rents the other part the value of the duplex must be allocated on an equitable basis, such as square footage.

HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.

APPENDIX 3

March 2, 2020

Administrative Law Court
ATTN: Susan Dickerson
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, SC 29201

In the matter of: Denis Yeo vs. Lexington County
Assessor Docket No. 19-ALC-17-
0111-CC
Date Taken: September 24, 2019

Please find enclosed an original signed errata sheet in connection with the above-named matter. The Plaintiff, Mr. Yeo, submitted this as a result of reviewing the transcript. Please attach this signature sheet to the sealed original transcript that was submitted to your office on December 10, 2019.

Carla S. Dominick
Court Reporter

cc: Denis Yeo, Pro Se
228 Newpark Place
Columbia, SC 29212

Jeffrey M. Anderson, Esquire
Davis Frawley LLC
140 East Main Street
Lexington, SC 29072



CREEL COURT REPORTING, INC.
1230 Richland Street - Columbia, SC 29201
(803) 252-3445 (800) 822-0896

APPENDIX 3

SIGNATURE

I have read the foregoing deposition and confirm that it is a true and accurate transcript of my testimony, ^{except} ^{which} Any errors I may have noticed ^{which} have been listed below and returned to the court reporter for checking against the tapes.


DENIS YEO

Date: 2/18/2020

<u>Page</u>	<u>Line</u>	<u>Correction</u>	<u>Reason for Change</u>
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See ATTACHED

**Stands as transcribed. All other corrections are acknowledged and accepted as errors in the transcript except as follows:*

Carla S. Dominick, Court Reporter

RE: Yeo v. Lexington County Assessor, Case
No.19-ALJ-17-0111-CC
9.24.19

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<u>Page</u>	<u>Line</u>	<u>Is</u>	<u>Should be</u>	<u>Reason</u>
6	16	similar	single, or singular	
10	12	outlines	lot lines	
* 10	19	can	don't have to	
* 10	19	front	back	
or * 15	13	continuously owned as	contiguous to the owner's	
15	16	use	used	
15	18	addition	indicia	
* 15	21	says as	is, does	
15	25	property contiguity	property of contiguity	
* 16	6	impeccable	applicable	
16	24	parched	parsed	
* 17	23	have	are	
18	4	rendered	rented	
19	12	tart	start	
21	20	past	passed	
24	9	heading	adding	
* 24	19	a	the	
24	22	annunciated	enunciated	
* 24	22	lots of lands	lots or lands	
* 25	23	obtain	caption	
26	6	performing	conforming	
26	23	dwelling	dwellings	

APPENDIX 3

27	12	qualify the	qualify for the
28	6	form of a legal residence	former, legal residence,
28	14	this	as
* 28	15	about	above
* 28	18	apart from	are part of
28	19	rendered	rented
28	19	for	nor
* 28	20	use	used
28	20	business whose	business. Whose
28	21	and	or
28	23	residence.	residence?
29	2	averts	avers
29	7	continuous	contiguous
* 29	24	with	would
* 29	25	for	or
29	23	ambiguity	contiguity
29	25	ambiguity	contiguity
30	1	ambiguity	contiguity
30	10	ambiguity	contiguity
33	9	ambiguity	contiguity
34	12	ambiguity	contiguity
37	2	ambiguity	contiguity
37	7	ambiguity	contiguity

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37	15	ambiguity	contiguity
30	7	they apply	to apply it
* 30	8	out of this	an artifice
30	9	disqualifications right here	disqualification criteria
30	22	in	can
* 30	23	Respondent's	Respondent
30	23	is a	his
30	24	John	J.M.
31	4	discovery	discover
31	13	might	did not
31	14	headed	added
* 31	16	property. The	property, to the
31	19	absorb	absurd
32	4	those are not member	those who are not members
32	7	to presume	to be presumed
32	9	residents	residence
32	18	rendered	rented
33	21	effectually	effectuate
33	23	onto cite	on to state, citing
33	25	said	their
34	4	Unison	Unisun
34	8	to either	by the
* 35	2	part	point

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36	4	affect	effect
36	5	have to	have time to
* 37	1	from	when
37	5	abutting, it	abutting. It
* 37	18	it's a contiguous part	is contiguous and part
37	22	four assessment	four percent assessment
54	19	Reclined County	Richland County
54	23	MR. ANDERSON	MR. YEO
54	25	MR. ANDERSON	MR. YEO
* 55	6	really concession.	really a concession.
* 55	21	I'm not rendered	are not rented
55	22	business. Then,	business, then
55	24	are in	are not in

Reason for Change Petitioner was testifying from a prepared text. Most of the changes are to correct errors so the transcript reflects the text which was read at the hearing.