

THE STATE OF SOUTH CAROLINA
In The Supreme Court

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S.C. SUPREME COURT

APPEAL FROM THE COURT OF APPEALS

Appellate Case No. 2022-001482

Denis Yeo,

Appellant,

v.

Lexington County Assessor,

Respondent,

ADDENDUM TO REPLY BRIEF OF APPELLANT

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

TABLE OF AUTHORITIES

Sonoco Products Company v. South Carolina Department of Revenue South Carolina,
Supreme Court Decision 26502 (2008)1

City of Augusta v. Allen, 438 A.2d 472, 478 (Me.1981)1

Columbia Ry., Gas Electric Company v. Carter 127 S.C. 473, 121 S.E. 377, 380 (S.C.1924)2

The Brief of Appellant, Respondent's Brief, and Reply Brief of Appellant before this Court are identical to the briefs filed in the Court of Appeals. Again, Respondent has chosen not to answer any of the issues raised by Appellant in his briefs and petition.

Both courts below, in denying Appellant, draw attention to the fact that Appellant's properties have different tax map numbers, as though that fact alone is sufficient to settle the issue against Appellant. The Supreme Court in *Sonoco v SC Dept. of Revenue* cited *City of Augusta v. Allen*, 438 A.2d 472, 478 (Me.1981) stating,

“(finding fact that property was of the same character and usage, was contiguous but for a public road running through it, had a single owner and was acquired and conveyed by single metes and bounds description showed assessors could reasonably tax it as a single parcel);”.

The Maine Court actually stated explicitly that differing tax map numbers did not matter as long as the properties are contiguous, as they are in the case at hand;

“For all that the evidence shows, that tract, **regardless of the different tax map numbers** and the existence of a public road running through it, was of the same character and usage, was a single unbroken contiguous land area but for the road, and had a single owner who had originally acquired the whole tract, and was later to convey it, by a single metes-and-bounds description. **The assessors could reasonably tax this particular tract as a single parcel of real estate.**” (emphasis added) *City of Augusta v. Allen*, 438 A.2d 472, 478 (Me.1981)

Even though the Supreme Court did not mention different tax map numbers in its citing of the *City of Augusta* case in *Sonoco*, the word “contiguous” which it did mention implies separate lots with different tax map numbers. There is no doubt that the Supreme Court would have agreed that different tax map numbers do not make a difference if the properties are

contiguous. The Court of Appeals is clearly in error and in conflict with the prior decision of the Supreme Court and must be reversed.

Finally, attention is drawn to a long established rule enunciated by the Supreme Court in 1924; "... where substantial doubt exists as to the construction and interpretation of legislative action with respect to the enactment and enforcement of tax statutes, the doubt **must** (emphasis added) be resolved against the government..." *Columbia Railway, Gas Electric Company v. Carter* 127 S.C, 473, 121 S.E. 377 (S.C. 1924). There can be no argument that substantial doubt exists in the case at hand, as Appellant's petition has shown. That doubt must be resolved against the Lexington County Assessor. For these reasons, and those presented in Appellant's petition and briefs, the decision of the Court of Appeals must be reversed.

Respectfully submitted,



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July 21, 2023