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**Jan 22 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM ADMINISTRATIVE LAW COURT  
The Honorable ALJ Durden

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ALC Case No. 22-ALJ-17-0398-CC

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J.K. Holmes and C.C. Holmes,

Appellants,

v.

Chas. Cty. Assessor,

Respondent.

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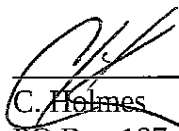
Reply

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Appellants respectfully request permission to access excerpts regarding denial of due process, violations of applicable law, and violations of mandatory statutes pertinent to appeal herein for record on appeal (ROA). The record reflects lack of response to multiple timely requests for transcript. The record reflects the tax collector failed and refused to comply with Legislative intent and the letter and spirit of statutes designed to codify taxpayer protections of transparency, even-handedness, and fundamental fairness, not to mention due process. The Legislature enacted mandatory taxpayer protections by statute. The decision on its face violates those statutory provisions including but not limited to, S.C. Code § 12-60-2530. The BAA decision on its face is invalid, manifests violation of statutory authority in S.C. Code § 12-60-2530, and expressly states it is based on impermissible ex parte information provided to the BAA **AFTER** the taxpayers' hearing in violation of S.C. Code § 12-60-2530, applicable law, and due process. As such, there is no valid BAA decision. Though timely raised, the ALJ did not address these and other issues on the merits. Accordingly, the decision is reversible based on errors of material fact and law as well as internal inconsistency. In addition, new case law, previously unavailable, in the *Price* case, *infra*, provides that without statutory compliance, there can be no statutory authority which renders the BAA decision void/voidable requiring reversal or remand for statutory compliance. *State v. Jeroid J. Price*, S.C. Sup Ct. App. Case No. 2023-000629 filed Sept. 6, 2023. The BAA decision on its face evidences violations of State and Federal statutory and Constitutional law as well as due process and fundamental fairness. The Legislature understood that lack of fundamental fairness breeds unrest which, in whole or in part, led to the birth of this Great Nation. In the public interest, appellants respectfully submit this motion regarding matters of great public importance herein.

For substantial justice affecting substantial rights, appellants respectfully request the motion be granted with abeyance pending resolution.

Dated 1.21.24



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The Honorable Deborah Brooks Durden

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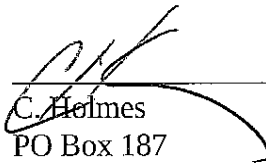
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I certify that a true copy of the above document was served upon the respondents by regular first class mail postage pre-paid on this date at this address:

Chas. Cty. Atty.  
4045 Bridge View Dr.  
North Chas., SC 29405

Dated 1.22.24

  
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Thank you!