

**RECEIVED**

**Feb 09 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

---

APPEAL FROM ADMINISTRATIVE LAW COURT  
The Honorable ALJ Durden

---

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

---

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

Appellants,

v.

Chas. Cty. Assessor,

Respondent.

---

**Motion To Reconsider and  
Motion for Permission to File Surreply with Surreply**

---

As a threshold matter, the undersigned respectfully objects to Respondent's failure to request permission to file Surreponse thereby denying Appellants' substantial rights, including meaningful notice and meaningful opportunity to respond. The record reflects the five or more tax-payer funded, tax-collector attorneys on the other side submitted Surreponse on January 29, 2024, without requesting permission, thereby prejudicing the January 30, 2024, denial of motion. Appellants timely submit request for reconsideration and consideration of Appellants' Motion for Permission to File Surreply with Surreply.

Moreover, the five or more tax-payer funded, tax-collector attorneys lining up against a couple of unrepresented taxpayers protest too much. The attention of the five or more tax-payer funded, tax-collector attorneys is directed to the notice of appeal for specifics which includes objections to the BAA decision as well as the ALJ decision. The BAA decision expressly states the tax collector failed to comply with statutory mandates including taxpayer protections. The statutory mandates are also attached to the notice of appeal. The specifics of the motion for excerpts include but are not limited to, the attachments to the notice of appeal. The record reflects the tax collector's private transcriptionist fails to timely respond to correspondence regarding appeals and/or transcript requests. It is respectfully submitted that taxpayers have an interest in the tax collectors failure to comply with statutes enacting mandatory taxpayer protections. Failure to comply adversely affects all tax payers. Lack of fundamental fairness is evidenced by failure to comply with the rule of law and failure to comply with statutes enacting mandatory taxpayer protections. Accordingly, we respectfully request excerpts from the tax-payer funded transcript in the best interests of the citizens of this great state regarding matters of great public importance as well as substantial justice affecting substantial rights.


Further, Respondents wrongful Surreponse is also out-of-time and should be stricken. In addition, a discerning review of the *Price* case, *infra*, provides that without statutory compliance, whether civil or criminal statutes, there can be no statutory authority which renders the BAA decision

void/voidable requiring reversal or remand by the ALJ for statutory compliance. *State v. Jeroid J. Price*, S.C. Sup Ct. App. Case No. 2023-000629 filed Sept. 6, 2023. “Section 14-5-10 of the South Carolina Code (2017) provides, ‘The circuit courts (*both civil and criminal*) herein established shall be courts of record . . . .’ The circuit court’s hearing ... must be recorded.” *State v. Jeroid J. Price*, S.C. Sup Ct. App. Case No. 2023-000629 filed Sept. 6, 2023 (emphasis supplied). See *Orpiano v. Johnson*, 687 F.2d 44 (4th Cir. 1982) (“(F)ailure even to have a transcript filed ... was reversible error.”). The taxpayers are the beneficiaries of the statutory protections the tax collector failed to follow, the rule of lenity supports the taxpayers’ appeal. Accordingly, the five or more tax-payer funded, tax-collector attorneys overlook, misapprehend, and misrepresent the *Price* case, *supra*, which applies to both civil and criminal cases.

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

Dated 2.9.24

Respectfully submitted,

  
\_\_\_\_\_  
C. Holmes  
PO Box 187  
Sullivans Island, SC 29482  
843.883.3010

**RECEIVED**

**Feb 09 2024**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

---

APPEAL FROM ADMINISTRATIVE LAW COURT

The Honorable Deborah Brooks Durden

---

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

---

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

Appellants,

v.

Chas. Cty. Assessor,

Respondent.

---

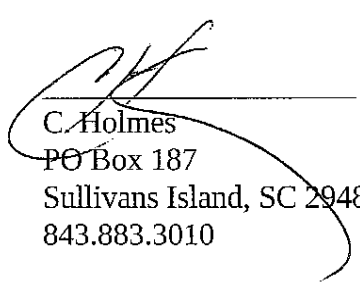
PROOF OF SERVICE

---

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 2.9.24

  
C. Holmes  
PO Box 187  
Sullivans Island, SC 29482  
843.883.3010

Fax Cover:

*C. Holmes, M.D.*

*P O Box 187*

*Sullivans Island, SC 29482-0187*

*843.883.3010*

Hard copy  
available  
on request -

Thank  
you!