

RECEIVED

Sep 18 2024

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Robert L. Riebold, Administrative Law Judge
Milton G. Kimpson, Administrative Law Judge

Administrative Law Court Case No. 20-ALJ-17-0168-CC

U.S. Bank National Association, Appellant,

v.

South Carolina Department of Revenue, Respondent.

NOTICE OF APPEAL

Appellant U.S. Bank National Association (“Appellant”) appeals the Amended Final Order and Decision of the Honorable Milton G. Kimpson, filed June 25, 2024, in the above matter (the “Order”), a copy of which is attached hereto as Exhibit A. Appellant received written notice of entry of the Order that same day.

Appellant also appeals the Order on Motion for Reconsideration of the Honorable Robert L. Reibold, filed August 19, 2024, in the above matter (the “Reconsideration Order”), a copy of which is attached hereto as Exhibit B. Appellant received written notice of entry of the Reconsideration Order that same day. Thus, pursuant to South Carolina Appellate Court Rule 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of the Reconsideration Order.¹

¹ In accordance with S.C. Code Ann. § 12-60-3370 (2006), Appellant paid the tax due per the Reconsideration Order prior to filing this Notice of Appeal.

By: s/ Bryson M. Geer

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September 18, 2024

Other Counsel of Record:

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South Carolina Department of Revenue
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Counsel for Respondent, South Carolina Department of Revenue

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U.S. Bank National Association, Appellant,

v.

South Carolina Department of Revenue, Respondent.

PROOF OF SERVICE

I, the undersigned Administrative Assistant of the law offices of Nelson Mullins Riley & Scarborough LLP, attorneys for Appellant U.S. Bank National Association, hereby certify that I have served the Administrative Law Court and all counsel in this action with a copy of the pleading(s) hereinbelow specified, pursuant to the Supreme Court Order 2022-05-06-04:

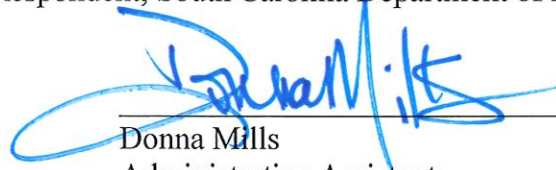
Pleadings: NOTICE OF APPEAL

Administrative Law Court: Via U.S. Mail and E-mail
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton St., Suite 224
Columbia, SC 29201
jshealy@scalcalc.net

Counsel Served: Via E-Mail
Marcus D. Antley, Esq.
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Counsel for Respondent, South Carolina Department of Revenue



Donna Mills
Administrative Assistant

September 18, 2024

Donna Mills

From: Donna Mills
Sent: Wednesday, September 18, 2024 11:58 AM
To: 'marcus.antley@dor.sc.gov'; 'allen.myrick@dor.sc.gov'; 'Jason.Luther@dor.sc.gov'; Jana E. Shealy
Cc: 'craig.fields@blankrome.com'; 'nicole.johnson@blankrome.com'; Bryson Geer
Subject: U.S. Bank National Association v. S.C. Department of Revenue; Civil Action No. 20-ALJ-17-0168-CC
Attachments: 2024.09.18 U.S. Bank - F-L encl Notice of Appeal (20-0168).pdf; 2024.09.18 U.S. Bank - Notice of Appeal (incl Exhibits A & B).pdf; 2024.09.18 U.S. Bank - (POS) Notice of Appeal (20-0168).pdf

Good morning,

Attached for service upon you in the above matter is a Notice of Appeal with exhibits, Proof of Service, and correspondence with the Court. This is the package that will be filed with the Court.

Thank you,



DONNA MILLS **ADMINISTRATIVE ASSISTANT**
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September 18, 2024

RECEIVED
Sep 18 2024
SC Court of Appeals

Via Electronic Filing by Email

The Honorable Jenny Abbott Kitchings
SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, South Carolina 29201

RE: U.S. Bank National Association v. S.C. Department of Revenue
Civil Action No. 20-ALJ-17-0168-CC
Our File No. 015366/09010


Dear Ms. Kitchings:

Enclosed please find a Notice of Appeal in the above-referenced matter for electronic filing. We also are hand delivering today our firm check in the amount of \$250.00 as the required filing fee.

By copy of this letter to the Clerk of the Administrative Law Court and counsel of record, we are serving them with a copy of this notice.

Thank you for your assistance.

With kind regards,



Bryson M. Geer

BMG:dm

Enclosures

cc: Jana E. Shealy, Clerk, South Carolina Administrative Law Court (*via U.S. Mail & E-mail*)
Marcus D. Antley, III, Esq. (*Via E-mail*)
W. Allen Myrick, Jr., Esq. (*Via E-mail*)
Jason P. Luther, Esq. (*Via E-mail*)
Craig B. Fields, Esq. (*Via E-mail*)
Nicole L. Johnson, Esq. (*Via E-mail*)

NELSON MULLINS RILEY & SCARBOROUGH LLP

ATTORNEYS AND COUNSELORS AT LAW

PO BOX 11070
COLUMBIA, SC 29211-1070

COLUMBIA, SC

Date: September 16, 2024

Pay: Two hundred fifty and 00/100***** \$ ***250.00***

PAY TO THE ORDER OF: South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

NELSON MULLINS RILEY & SCARBOROUGH LLP
ORIGINAL SIGNATURE REQUIRED IF OVER \$500
VOID AFTER 180 DAYS



Memo: _____

Payee: South Carolina Court of Appeals

Check #:

Vendor ID: Vendor Assigned Customer #:

Check Date: Sep 16/24

<u>Inv #</u>	<u>Inv Date</u>	<u>G/L Acct</u>	<u>Client</u>	<u>Matter</u>	<u>Narrative</u>	<u>Amount</u>	<u>Inv Total</u>
	Sep 16/24				Vendor: Clerk, SC Court of Appeals Invoice#: [redacted] Date: 9/16/2024 Filing Fee - Notice of Appeal	\$250.00	\$250.00
Invoice Totals:						\$250.00	\$250.00