

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Deborah Brooks Durden, Administrative Law Judge

Appellate Case No. 2023-001552

James Kevin Holmes and C. Collie Holmes, Petitioners,  
of whom C. Collie Holmes is the Appellant, ..... Appellant,

vs.

Charleston County Assessor, ..... Respondent.

**RESPONDENT’S RETURN TO APPELLANT’S MOTIONS**

Pursuant to Rule 240(e), *SCACR*, Respondent Charleston County Assessor (“Assessor”) files this Return to Appellant’s September 30, 2024 Motions.

**INTRODUCTION**

This matter involves an appeal of the taxable value of residential real property. Appellant C. Collie Holmes appeals the Honorable Judge Durden’s August 18, 2023 order affirming Respondent Charleston County Assessor’s value of her property for the tax year 2020. Respondent files this Return to Appellant’s most recent motions entitled:

MOTION FOR ABEYANCE OF ALL TIME LIMITS PENDING RECONSIDERATION AND/OR RESOLUTION OF TIMELY PETITION FOR WRIT OF CERCIORARI AND CONSTITUTIONAL CHALLENGE TO A SINGLE INDIVIDUAL’S OVERREACHING EX PARTE SUMMARY DISMISSAL OF TAXPAYERS’ APPEAL BY RIGHT, TO FAILURE TO COMPLY WITH STATUTORY AND CONSTITUTIONAL MANDATES FOR TAXPAYERS’ APPEAL OF A SINGLE INDIVIDUAL’S OVERREACHING EX PARTE SUMMARY DISMISSAL

As has become routine in this case, Appellant continues to file “motions,” each more perplexing and frivolous than the last, which have delayed any opportunity for this Court to address the merits of the appeal. Appellant filed her notice of appeal on October 2, 2023, meaning this appeal has been pending for over a year. In that time, no progress has been made towards a resolution. Appellant makes no substantive filings with this Court. Instead of filing her initial brief such that the merits of this appeal can be addressed, Appellant again files motions that waste this Court’s time, as well as that of the undersigned counsel. Once again, and for the following reasons, Respondent asks that this Court deny Appellant’s motions.

### **ARGUMENT**

Appellant’s motions have no basis in law or fact, and therefore, should be denied. Appellant first moves the Court to reconsider; although, it is unclear what decision she is asking to be reconsidered. Appellant previously filed a motion for reconsideration on June 10, 2024, which was denied on September 20, 2024. There have been no interim orders or rulings by the Court. To the extent Appellant is asking the Court to reconsider its order denying Appellant’s prior motion for reconsideration, those matters have been ruled on by the Court and no additional briefing is necessary. Therefore, Respondent asks that this motion be denied.

Next, Appellant appears to ask this Court to hold all deadlines in abeyance pending the resolution of her motion. Again, this appeal has been pending before the Court for over a year. We are no closer to resolution today than we were in October 2023 due to Appellant’s revolving door of meritless motions. Rule 240(b), *SCACR* provides that “time limits imposed by these Rules shall not be stayed by the filing of a motion.” Given the delays already caused by Appellant’s previous motions, and in the absence of any compelling reason to do so again at this juncture, Respondent

would ask that this Court deny Appellant’s motion to suspend any currently pending deadlines.<sup>1</sup>

**CONCLUSION**

Therefore, for the foregoing reasons, Respondent asks that this Court deny Appellant’s motions.

Respectfully submitted,

CHARLESTON COUNTY ATTORNEY’S OFFICE

*/s/ Andrew L. Hethington*

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***Attorneys for Respondent***

October 7, 2024

Charleston, South Carolina

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<sup>1</sup> Under Rule 240(b), SCACR, “the time limits imposed by these Rules shall not be stayed by the filing of a motion . . . .” Therefore, notwithstanding the filing of this motion, Respondent takes the position that Appellant’s initial brief is due on or before October 21, 2024 and that this appeal should be dismissed should she fail to do so, as previously ordered by the Court on September 20, 2024.

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this 7<sup>th</sup> day of October, 2024, he served the Appellant with a copy of Respondent’s Response to Appellants’ Motions via U.S. First Class Mail, postage prepaid, upon the following:

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