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OCT 24 2024

S.C. SUPREME COURT

21 October 2024

Fax: 803.734.1499

The Honorable Patricia Howard
Clerk, SCSC
1231 Gervais St.
Columbia, SC 29201

Re: Case No. 24-1706

Dear Ms. Howard:

Patricia

We hope this letter finds you and your kind staff well. Thank you for your correspondence dated October 15, 2024. We are writing regarding the taxpayers appeal by right of the BAA and ALC decisions below. Specifically, pursuant to S.C. Code § 1-23-380, the taxpayers are owners who are aggrieved and recognized as proper parties before the BAA and ALC below without objection. S.C. Code § 1-23-310(5). The term “party” is defined as each person named as a party below, as in this case, and as captioned in the proceedings below. S.C. Code § 1-23-310(5); ALC Rule 2(H). To the extent there is ambiguity, the rule of lenity supports the taxpayers position regarding denial of substantial rights capable of repetition, capable of evading review, and incapable of vindication on appeal. Accordingly, we are requesting abeyance pending resolution regarding taxpayers appeal by right timely filed herein.

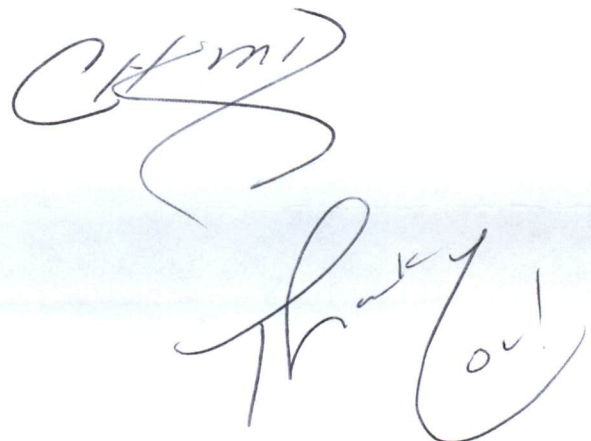
Moreover, the South Carolina Clerk of Court Manual and the *Miller* case provide as follows:

The Clerk of Court's duty is not discretionary. The Clerk of Court should not construe a *filing*... it is not within the Clerk of Court's authority to refuse to perform her duty based on her opinion that a filing lacks legal merit or is untimely. 21 C.J.S. Courts § 338 (2006) ("[A] clerk of court cannot ordinarily determine questions of law [or] render judgments."). *Miller v. State*, 659 S.E.2d 492, 377 S.C. 99 (S.C. 2008) (emphasis supplied).

Accordingly, the taxpayers appeal by right is timely filed herein and interpretation of law by the Court is respectfully requested. "The touchstone of due process is protection of the individual against arbitrary action of government," *Wolff v. McDonnell*, 418 U.S. 539, 558 (1974), or denial of fundamental procedural fairness, see, e.g., *Fuentes v. Shevin*, 407 U.S. 67, 82 (1972) (the procedural due process guarantee protects against "arbitrary takings"). *County of Sacramento v. Lewis*, 523 U.S. 833, 118 S.Ct. 1708, 140 L.Ed.2d 1043 (1998). See *Moore v. Moore*, 376 S.C. 467, 657 S.E.2d 743 (2008) (procedural due process requires (1) adequate notice; (2) adequate opportunity for a hearing; (3) the right to introduce evidence; and (4) the right to confront and cross-examine witnesses). See S.C. Const. art. I, sec. 2, 3, 4, 9, 10, and 14; S.C. Const. art. V, sec. 4; S.C. Const. art. V, sec. 5; U.S. Const., Article I, sec. 9 and 10; U.S. Const. amend. I, IV, V, VII, and XIV. See *Hicks v. Feiock*, 108 S.Ct. 1423, 485 U.S. 624, 99 L.Ed. 721, 56 U.S.L.W. 4347 (1988).

Thanking you in advance for facilitating taxpayers appeal by right and with kind regards, I remain

Yours very truly,

A handwritten signature in cursive script, followed by the words "Thank you!" written in a similar cursive style. The signature appears to be "C. H. M." and the note is written below it.

cc:

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

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