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SC Court of Appeals

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Greens of Rock Hill, LLC,

Petitioner,
v.
York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0384-CC

**ORDER GRANTING RESPONDENT'S
MOTION FOR SUMMARY JUDGMENT
AND DENYING PETITIONER'S MOTION
FOR SUMMARY JUDGMENT**

Greens of Rock Hill, LLC,

Petitioner,
v.
York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0385-CC

Veloway Office Building, LLC,

Petitioner,
v.
York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0386-CC

Riverwalk Flint Medical Office Building,
LLC,

Petitioner,
v.
York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0387-CC

Riverwalk River District Building 6, LLC,

Petitioner,
v.
York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0468-CC



Riverwalk River District Building 7, LLC,

Petitioner,

v.

York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0469-CC

Riverwalk River District Building 9, LLC,

Petitioner,

v.

York County Assessor,

Respondent.

Docket No. 23-ALJ-17-0470-CC

STATEMENT OF THE CASE

These matters are before the Administrative Law Court (ALC or Court) pursuant to a Request for Contested Case Hearing filed by the above-captioned Petitioners (Petitioner). A hearing was scheduled for March 10, 2025, which was cancelled at the parties' request to allow them to submit a joint stipulation of facts and cross motions for summary judgment and responses to those motions.

AMENDED JOINT STIPULATION OF FACTS

Nature of the Contested Cases

This proceeding involves seven contested cases, which have been consolidated, challenging the York County Board of Assessment Appeals' decisions upholding the Assessor's value determination in each case for tax year 2022. The real property at issue includes:

Property: Tax Map No. 662-07-01-165 (11-Acre Property)
Owner: Greens of Rock Hill, LLC
Description: 11.22 acres raw land

Property: Tax Map No. 662-07-01-162 (15-Acre Property)
Owner: Greens of Rock Hill, LLC
Description: 15.83 acres raw land

Property: Tax Map No. 662-07-01-282 (Veloway Property)
Owner: Veloway Office Building, LLC
Description: .46 acre parcel with office building

Property: Tax Map No. 662-07-01-300 (Riverwalk Flint Property)
Owner: Riverwalk Flint Medical Office Building LLC
Description: 2.03 acres with office building

Property: TMS #662-07-01-147 (Building 6 Property)
Owner: Riverwalk River District Building 6 LLC
Description: .39 acres with office building

Property: TMS #662-07-01-287 (Building 7 Property)
Owner: Riverwalk River District Building 7 LLC
Description: .83 acres with mixed retail and apartments

Property: TMS #662-07-01-185 (Building 9 Property)
Owner: Riverwalk River District Building 9 LLC
Description: .23 acres with mixed retail and apartments

These seven properties will be referred to collectively as the “Subject Properties.”

Facts Common to All Properties

1. The fair market values included for all parcels at issue have been appraised by Robert Weaver, the Commercial Appraiser for York County. Mr. Weaver is a certified general appraiser, CG #4493. This appeal concerns legal issues only and the appraisals performed by Robert Weaver are not at issue. The appraised market values for the properties in question, as determined by Mr. Weaver were obtained using the Sales Comparison Approach, Income Approach, and the Cost Approach, with the values reconciled to reflect the market value for each, and those values are included herein as follows:
 - a) 662-07-01-165: page 5, item #14 (reconciled using Sales Comparison Approach)
 - b) 662-07-01-162: page 6, item #27 (reconciled using Sales Comparison Approach)
 - c) 662-07-01-282: page 7, item #39 (reconciled using the Cost Approach)
 - d) 662-07-01-300: page 9, item #53 (reconciled using the Cost Approach)
 - e) 662-07-01-147: page 10, item #65 (reconciled using the Income Approach)
 - f) 662-07-01-287: page 12, item #80 (reconciled using the Cost Approach)
 - g) 662-07-01-185: page 13, item #92 (reconciled using the Income Approach)
2. In 2005, parent company Greens of Rock Hill, LLC (GRH) purchased several properties from Celanese Acetate LLC totaling approximately 1,008.73 acres. This purchase is evidenced by the deed recorded in the York County Register of Deeds on October 18, 2005 and indexed in Deed Book 7503, Page 099.
3. Along with a small addition of additional property, these properties, totaling approximately 1,008.73 acres, were annexed into the City of Rock Hill as raw land parcels in 2008.
4. The 1,008.73-acre property was rezoned from Industrial Development to Planned Development Residential (PD-R), Planned Development Commercial (PD-C) and Planned Development Major Employment Center (PD-MEC) by operation of City of Rock Hill Ordinance # 2008-68, effective November 24, 2008.
5. This property was divided into two parcels from which all of the Subject Properties descend. The first parent parcel was an approximately 660-acre raw land parcel

assigned as TMS #662-07-01-095. The second parent parcel was an approximately 349-acre raw land parcel assigned as TMS #662-07-01-094.

6. Parent parcel TMS #662-07-01-095, as subdivided from time to time over the years, was first assigned a value and taxed in the tax year 2009 and its remnant has remained a raw land parcel. The remnant parcel has been assessed at a value of \$5,000 per acre since its creation. It has been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d) since its creation. It has also not been rezoned since its creation.
7. Parent parcel TMS #662-07-01-094, as subdivided from time to time over the years, was first assigned a value and taxed in the tax year 2009 and its remnant has remained a raw land parcel. It has been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d) since its creation. It has also not been rezoned since its creation. It has been assessed at the following values in the ensuing tax years:

| Year | Acreage | Value Per Acre | Total | Note(s) |
|------|---------|----------------|----------------|-------------------|
| 2009 | 377.09 | \$5,300.00 | \$2,020,700.00 | |
| 2010 | 377.09 | \$5,300.00 | \$2,020,700.00 | |
| 2011 | 371.26 | \$5,000.00 | \$1,856,300.00 | Reassessment Year |
| 2012 | 178.31 | \$10,000.00 | \$1,783,100.00 | |
| 2013 | 184.54 | \$10,000.00 | \$1,845,400.00 | |
| 2014 | 156.25 | \$10,000.00 | \$1,562,500.00 | |
| 2015 | 114.69 | \$10,000.00 | \$1,146,900.00 | Reassessment Year |
| 2016 | 58.37 | \$29,400.00 | \$1,717,000.00 | |
| 2017 | 46.61 | \$19,000.00 | \$885,600.00 | |
| 2018 | 46.15 | \$19,000.00 | \$876,900.00 | |
| 2019 | 45.28 | \$19,000.00 | \$860,300.00 | |
| 2020 | 45.28 | \$19,000.00 | \$860,300.00 | Reassessment Year |

8. None of the Subject Properties have been rezoned since 2008.
9. The relevant countywide reassessment years for York County were 2011, 2015 and 2020.

Subject Property I is an 11.22-Acre Property, identified by TM #662-07-01-165

10. The immediate parent parcel for the 11-Acre Property - TMS #662-07-01-132 - was created as a result of TMS #662-07-01-095 being subdivided by plat recorded in the York County Register of Deeds Office on January 17, 2013 at Plat Book E177, Page 1.
11. The York County Assessor’s Office began taxing the TMS #662-07-01-132 for the 2014 tax year. The taxes for TMS #662-07-01-132, which has remained a raw land parcel, are as follows:

2014: \$5,000 per acre (219.88 acres, market value = \$1,099,400)
 2015: \$20,000 per acre (County reassessment - now 174.10 acres; market value = \$3,467,906)
 2016-2021: \$40,000 per acre (26.66 acres; market value = \$1,066,400)
 2022: \$5,000 per acre (due to appeal change, now 26.66 acres)

12. TMS #662-07-01-132 was subdivided. and that subdivision resulted in the creation of the 11-Acre Property, which is depicted by a subdivision plat recorded in the York County Register of Deeds Office on August 26, 2015 at Plat Book E338, Page 5.
13. The 11-Acre Property has, at all relevant times after 2005, remained under the ownership of GRH.
14. The York County Assessor's Office began taxing the 11-Acre Property for the 2016 tax year. The historic market value for the 11-Acre Property are as follows:
 - 2016-2017: \$40,000 per acre (total of \$465,200; 11.63 acres)
 - 2018-present: \$40,000 per acre (total of \$448,800- slight downward adjustment of acreage)
15. The 11-Acre Property was classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d) from its creation through tax year 2023; this classification was removed in tax year 2024.
16. On or about January 17, 2023, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
17. On or about February 9, 2023, the Tax Assessor sent a letter to the Petitioner indicating that the assessed value would not be changed.
18. On or about March 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board of Assessment Appeals for York County (Board).
19. On August 8, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
20. On August 21, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.
21. Following the Board's decision, Petitioner timely filed a Request for a Contested Case Hearing with the ALC.

15.83 Acre Property TMS #662-07-01-162

22. The immediate parent parcel for the 15 Acre Property - TMS #662-07-01-132 - was subdivided from TMS #662-07-01-095 by plat recorded in the York County Register of Deeds Office on January 17, 2013 at Plat Book E177, Page 1.
23. The York County Assessor's Office began taxing the TMS #662-07-01-132 for the 2014 tax year. The taxable value for TMS #662-07-01-132, which has remained a raw land parcel, are as follows:
 - 2014: \$5,000 per acre (219.88 acres, market value = \$1,099,400)
 - 2015: \$20,000 per acre (County reassessment - now 174.10 acres; market value = \$3,467,906)
 - 2016-2021: \$40,000 per acre (26.66 acres; market value = \$1,066,400)
 - 2022: \$5,000 per acre (due to appeal change, now 26.66 acres)
24. TMS #662-07-01-132 has never been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).
25. TMS #662-07-01-132 was subdivided, and that subdivision resulted in the creation of the 15-Acre Property, depicted by a subdivision plat recorded in the York County Register of Deeds Office on August 26, 2015 at Plat Book E338, Page 4.

26. The 15-Acre Property has at all relevant times after 2005, remained under the ownership of GRH.
27. The York County Assessor's Office began taxing the 15-Acre Property for the 2016 tax year. The historic market value for the 15-Acre Property is as follows:
 - 2016-present: \$40,000 per acre (total of \$633,200)
28. The 15-Acre Property was classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d) from its creation through tax year 2023; this classification was removed in tax year 2024.
29. On or about January 17, 2023, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
30. On or about February 9, 2023, the Tax Assessor sent a letter to the Petitioner indicating that the assessed value would not be changed.
31. On or about March 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.
32. On August 8, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
33. On August 21, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.

Veloway Property TMS #662-07-01-282 (0.46 of an acre)

34. The Veloway Property was subdivided directly from TMS #662-07-01-094 and created by operation of a subdivision plat recorded in the York County Register of Deeds Office on March 2, 2017 at Plat Book 153, Page 352.
35. Ownership of the Veloway Property was conveyed from GRH to Veloway Office Building, LLC, by deed recorded in the York County Register of Deeds Office on March 3, 2017 at Book RB 16263, page 179.
36. GRH owned no less than 98.99% of the membership interest in Veloway Office Building, LLC from the formation of that entity until 2024, when GRH redeemed and purchased the minority investor interest and became the sole owner of Veloway Office Building, LLC.
37. Veloway Office Building, LLC completed construction of an office building on the Veloway Property in 2018, and received a certificate of occupancy on February 14, 2018. The Veloway Property was a raw land parcel until clearing, siting and construction on the parcel began. Between at least 2017 and 2020, several permits related to the work on the parcel were issued by City of Rock Hill including: a construction permit for a 16,000 square foot 2-story office building issued April 18, 2017; a permit for interior upfits and renovations issued October 3, 2018; interior office upfit permit issued August 8, 2019; a permit for interior upfits for office space issued August 13, 2019; a permit to create a new suite issued May 5, 2020; and interior upfit permits issued June 2, 2020.
38. The Veloway Property has never been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).

39. The York County Assessor's Office began taxing the Veloway Property for the 2018 tax year. The historic market value for the Veloway Property are as follows:

| Year | Acreage | Value Per Acre | Total Land Value | Building Value | Total | Note(s) |
|------|---------|----------------|------------------|----------------|----------------|---|
| 2018 | 0.46 | \$860,000.00 | \$395,600.00 | - | \$395,600.00 | |
| 2019 | 0.46 | \$860,000.00 | \$395,600.00 | \$2,805,000.00 | \$3,200,600.00 | |
| 2020 | 0.46 | \$860,000.00 | \$395,600.00 | \$3,053,712.00 | \$3,488,672.00 | Reassessment Year |
| 2021 | 0.46 | \$860,000.00 | \$395,600.00 | \$2,448,795.00 | \$2,883,755.00 | |
| 2022 | 0.46 | \$860,000.00 | \$395,600.00 | \$2,265,537.00 | \$2,661,137.00 | Bldg. value reduced during pendency of appeal |

40. On or about October 24, 2022, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
41. On or about January 9, 2023, the Tax Assessor sent a change letter to the Petitioner indicating that the assessed building value would be reduced such that the assessed value of the Veloway Property would be reduced to \$2,661,137.00. The land value was not reduced and remained at \$395,600.
42. On February 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.
43. On August 8, 2023 an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
44. On August 21, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.
45. Following the Board's decision, Petitioner timely filed a Request for a Contested Case Hearing with the ALC.

Riverwalk Flint Property TMS #662-07-01-300 (2.03 Acres)

46. The immediate parent parcel for the Riverwalk Flint Property - TMS #662-07-01-176- was subdivided from TMS #662-07-01-094 by plat recorded in the York County Register of Deeds Office on July 15, 2015 at Plat Book E330, Page 4.
47. The York County Assessor's Office began taxing the TMS #662-07-01-176 for the 2016 tax year. The historic taxable value for TMS #662-07-01-176, which has remained a raw land parcel, are as follows:

| Year | Acreage | Value Per Acre | Total | Note(s) |
|------|---------|----------------|----------------|-------------------|
| 2016 | 19.38 | \$25,000.00 | \$484,500.00 | |
| 2017 | 19.38 | \$25,000.00 | \$484,500.00 | |
| 2018 | 19.38 | \$25,000.00 | \$484,500.00 | |
| 2019 | 17.35 | \$28,000.00 | \$484,500.00 | |
| 2020 | 17.26 | \$200,000.00 | \$3,457,000.00 | Reassessment Year |
| 2021 | 15.8 | \$200,000.00 | \$3,160,000.00 | |

48. The Riverwalk Flint Property was subdivided from TMS #662-07-01-176 and created by operation of a subdivision plat recorded in the York County Register of Deeds Office on March 6, 2018 at Plat Book 157, Page 162.

49. Ownership of the Riverwalk Flint Property was conveyed from GRH to Riverwalk Flint Medical Office Building LLC by deed recorded in the York County Register of Deeds Office on May 8, 2018 at Book RB 16963, page 197.
50. GRH owned 100% of the membership interest in Riverwalk Flint Medical Office Building, LLC from its formation until April 12, 2019, when GRH sold a 10.01% interest to an investor. GRH was the managing member. Riverwalk Flint Medical Office Building, LLC sold the building in 2023 and GRH redeemed and or purchased the minority interest in 2024.
51. Riverwalk Flint Medical Office Building LLC completed construction of an office building on the Riverwalk Flint Property in 2019, and received a certificate of occupancy on May 2, 2019. The Riverwalk Flint Property was a raw land parcel until clearing, siting and construction of the parcel began. Between at least 2018 and 2020, several permits related to the work on the parcel were issued by City of Rock Hill including: a permit to upfit an existing shell building issued August 24, 2018; a permit to extend a roof screen wall issued March 20, 2019; and a permit to construct interior walls, a ceiling with new electrical panel and circuits and new vav boxes for the mechanical system issued June 30, 2020.
52. Neither the Riverwalk Flint Property nor its immediate parent parcel TMS #662-07-01-176 has ever been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).
53. The York County Assessor's Office began taxing the Riverwalk Flint Property for the 2019 tax year. The historic market values for the Riverwalk Flint Property are as follows:

| Year | Acreage | Value Per Acre | Total Land Value | Building Value | Total | |
|-------------|----------------|-----------------------|-------------------------|-----------------------|-----------------|-----------------------------------|
| 2019 | 2.03 | \$ 700,000.00 | \$ 1,421,000.00 | | \$ 1,421,000.00 | |
| 2020 | 2.03 | \$ 700,000.00 | \$ 1,421,000.00 | \$ 2,935,075.00 | \$ 4,356,075.00 | Reassessment Year |
| 2021 | 2.03 | \$ 700,000.00 | \$ 1,421,000.00 | \$ 4,030,975.00 | \$ 5,451,975.00 | Bldg value increased after appeal |
| 2022 | 2.03 | \$ 700,000.00 | \$ 1,421,000.00 | \$ 2,509,802.00 | \$ 3,930,802.00 | Bldg value decreased after appeal |

54. On or about September 21, 2022, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
55. The Tax Assessor sent three change letters to the Petitioner indicating that the assessed building value would be reduced such that the assessed value of the Riverwalk Flint Property would be reduced to \$3,930,802.00. The land value was not reduced.
56. On July 7, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.
57. On August 8, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
58. On August 21, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.
59. Following the Board's decision, Petitioner timely filed a Request for a Contested Case Hearing with the ALC.

Building 6 Property TMS #662-07-01-147

60. The Building 6 Property was subdivided directly from TMS #662-07-01-094 and created by operation of a subdivision plat recorded in the York County Register of Deeds Office on May 23, 2014 at Plat Book E253, Page 5.
61. Ownership of the Building 6 Property was conveyed from GRH to Riverwalk River District Building 6 LLC by deed recorded in the York County Register of Deeds Office on July 30, 2014 at Deed Book 14275, Page 4.
62. GRH owned 100% of the membership interest in Riverwalk River District Building 6 LLC from its formation until 2016, when two investors (one of which is wholly owned by GRH and one of which is an unrelated entity) each purchased a .01% interest in Riverwalk River District Building 6 LLC. GRH bought out the investor interests in 2024, and has owned 100% of Riverwalk River District Building 6 since that date.
63. Riverwalk River District Building 6 LLC, completed construction of a mixed-use building on the Building 6 Property in 2016, and received a certificate of occupancy on March 10, 2016. The Building 6 Property was a raw land parcel until clearing, siting and construction on the parcel began. Between at least 2014 and 2019, several permits related to the work on the parcel were issued by City of Rock Hill including: a permit to construct a retaining wall, issued December 16, 2014; permits for interior upfits, issued July 8, 2015, October 5, 2015, and November 9, 2015; a permit for an awning issued May 17, 2016; and a permit for an interior upfit issued on August 13, 2019.
64. The Building 6 Property has never been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).
65. The York County Assessor’s Office began taxing the Building 6 Property for the 2015 tax year. The historic market values for the Building 6 Property are as follows:

| Year | Acreage | Value Per Acre | Total Land Value | Building Value | Total | Note(s) |
|------|---------|----------------|------------------|----------------|----------------|---|
| 2015 | 0.39 | \$256,000.00 | \$99,840.00 | - | \$100,000.00 | |
| 2016 | 0.39 | \$256,000.00 | \$99,840.00 | - | \$100,000.00 | |
| 2017 | 0.39 | \$256,000.00 | \$99,840.00 | \$3,298,000.00 | \$3,398,000.00 | |
| 2018 | 0.39 | \$256,000.00 | \$99,840.00 | \$3,298,000.00 | \$3,398,000.00 | |
| 2019 | 0.39 | \$256,000.00 | \$99,840.00 | \$3,298,000.00 | \$3,398,000.00 | |
| 2020 | 0.39 | \$1,000,000.00 | \$390,000.00 | \$5,583,635.00 | \$5,973,635.00 | Reassessment Year |
| 2021 | 0.39 | \$750,000.00 | \$292,500.00 | \$5,435,879.00 | \$5,728,379.00 | Bldg. value reduced during pendency of appeal |
| 2022 | 0.39 | \$750,000.00 | \$292,500.00 | \$2,265,537.00 | \$5,093,430.00 | Bldg. value reduced during pendency of appeal |

66. On or about November 16, 2022, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
67. On or about January 9, 2023, the Tax Assessor sent a change letter to the Petitioner indicating that the assessed building value would be reduced such that the assessed value of the Building 6 Property would be reduced from \$5,728,379 to \$5,093,430.00. The land value was not reduced.
68. On February 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.

69. On October 10, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
70. On October 17, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.
71. Following the Board's decision, Petitioner timely filed a Request for a Contested Case Hearing with the ALC.

Building 7 Property TMS #662-07-01-287

72. The immediate parent parcel for the Building 7 Property - TMS #662-07-01-146 - was subdivided from TMS #662-07-01-094 and created by operation of a subdivision plat recorded in the York County Register of Deeds on May 23, 2014 at Plat Book E253, Page 5.
73. The York County Assessor's Office began taxing the TMS #662-07-01-146 for the 2015 tax year. The taxes for TMS #662-07-01-146, which has remained a raw land parcel, are as follows:

| Year | Acreage | Value Per Acre | Total | Note(s) |
|------|---------|----------------|--------------|-----------------------------|
| 2015 | 2.65 | \$70,000.00 | \$185,500.00 | Reassessment Year |
| 2016 | 2.65 | \$70,000.00 | \$185,500.00 | |
| 2017 | 2.65 | \$70,000.00 | \$185,500.00 | |
| 2018 | 1.37 | \$400,000.00 | \$548,000.00 | |
| 2019 | 1.37 | \$400,000.00 | \$548,000.00 | |
| 2020 | 1.37 | \$500,000.00 | \$685,000.00 | Reassessment Year |
| 2021 | 1.37 | \$500,000.00 | \$685,000.00 | |
| 2022 | 1.37 | \$350,000.00 | \$480,000.00 | Value reduced during appeal |

74. TMS #662-07-01-146 was subdivided into the Building 7 Property by operation of a subdivision plat recorded in the York County Register of Deeds Office on June 27, 2017 at PB 154, Page 455.
75. Ownership of the Building 7 Property was conveyed from GRH to Riverwalk River District Building 7 LLC, by deed recorded in the York County Register of Deeds Office on June 29, 2017 at Deed Book 16451, Page 197.
76. GRH owned 99.99% of the membership interest in Riverwalk River District Building 7 LLC from the formation of that entity until 2024, when GRH purchased the .01% investor interest and became the sole owner of Riverwalk River District Building 7 LLC.
77. Riverwalk River District Building 7 LLC completed construction of a mixed-use building on the Building 7 Property in 2019, and received a certificate of occupancy on March 19, 2019. The Building 7 property was a raw land parcel until clearing, siting, and construction on the parcel began. Between 2017 and 2019, several permits related to the work on the parcel were applied for by the LLC and subsequently issued by City of Rock Hill, including: a permit for construction of a concrete podium and shell building, submitted August 11, 2017; an upfit permit issued February 26, 2019; a retail upfit permit issued March 6, 2019; and interior upfit permits issued April 11, 2019, October 18, 2019, and March 9, 2020.

78. Neither TMS #662-07-01-146 or the Building 7 Property has ever been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).
79. Prior to construction of the office building, the Building 7 Property was a raw land parcel.
80. The York County Assessor's Office began taxing the Building 7 Property for the 2018 tax year. The historic market values for the Building 7 Property are as follows:

| Year | Acreage | Value Per Acre | Total Land Value | Building Value | Total | Note(s) |
|------|---------|----------------|------------------|-----------------|-----------------|---|
| 2018 | 0.83 | \$1,000,000.00 | \$830,000.00 | | \$830,000.00 | |
| 2019 | 0.83 | \$1,000,000.00 | \$830,000.00 | | \$830,000.00 | |
| 2020 | 0.83 | \$1,000,000.00 | \$830,000.00 | \$9,867,110.00 | \$10,697,110.00 | Reassessment Year |
| 2021 | 0.83 | \$750,000.00 | \$622,500.00 | \$12,695,482.00 | \$13,317,982.00 | |
| 2022 | 0.83 | \$750,000.00 | \$622,500.00 | \$10,486,441.00 | \$11,108,941.00 | Bldg. value reduced during pendency of appeal |

81. On or about November 16, 2022, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.
82. On or about January 9, 2023, the Tax Assessor sent a change letter to the Petitioner indicating that the assessed building value would be reduced such that the assessed value of the Building 7 Property would be reduced from \$13,317,982.00 to \$11,108,941.00. The land value was not reduced.
83. On February 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.
84. On October 10, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.
85. On October 17, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.
86. Following the Board's decision, Petitioner timely filed a Request for a Contested Case Hearing with the ALC.

Building 9 Property TMS #662-07-01-185

87. The Building 9 Property was subdivided directly from TMS #662-07-01-094 and created by operation of a subdivision plat recorded in the York County Register of Deeds Office on June 10, 2016 at PB E399, Page 7.
88. Ownership of the Building 9 Property was conveyed from GRH to Riverwalk River District Building 9 LLC by deed recorded in the York County Register of Deeds Office on July 25, 2016 at Deed Book 15814, Page 364.
89. GRH owned 100% of the membership interest in Riverwalk River District Building 9 LLC from the formation of that entity until July 16, 2016. On that date, GRH's 100% interest was transferred to Riverwalk Cabretta, LLC, an entity of which GRH owned 99.9%. GRH purchased the remaining .01% interest of Riverwalk Cabretta, LLC in 2024.
90. Riverwalk River District Building 9 LLC completed construction of a mixed retail and apartment building on the Building 9 Property in 2017, and received a certificate of occupancy on July 10, 2017. The Building 9 property was a raw land parcel until

clearing, siting, and construction on the parcel began. Between at least 2016 and 2019, several permits related to the work on the parcel were issued by City of Rock Hill, including: a construction permit for a mixed-use building issued July 25, 2016; permits for interior upfits issued May 12, 2017 and June 9, 2017.

91. The Building 9 Property has never been classified and taxed as agricultural real property as defined in S.C. Code Ann. § 12-43-220(d).

92. The York County Assessor’s Office began taxing the Building 9 Property for the 2017 tax year. The historic market values for the Building 9 Property are as follows:

| Year | Acreage | Value Per Acre | Total Land Value | Building Value | Total | Note(s) |
|------|---------|----------------|------------------|----------------|----------------|---|
| 2017 | 0.23 | \$700,000.00 | \$161,000.00 | | \$161,000.00 | |
| 2018 | 0.23 | \$700,000.00 | \$161,000.00 | \$2,320,000.00 | \$2,481,000.00 | |
| 2019 | 0.23 | \$700,000.00 | \$161,000.00 | \$2,320,000.00 | \$2,481,000.00 | |
| 2020 | 0.23 | \$700,000.00 | \$161,000.00 | \$2,735,439.00 | \$2,896,439.00 | Reassessment Year |
| 2021 | 0.23 | \$750,000.00 | \$172,500.00 | \$3,494,999.00 | \$3,667,449.00 | Bldg. value increased during pendency of appeal |
| 2022 | 0.23 | \$750,000.00 | \$172,500.00 | \$2,954,753.00 | \$3,127,253.00 | Bldg. value reduced during pendency of appeal |

93. On or about November 16, 2022, Petitioner timely sent an appeal letter objecting to the Tax Assessor's determination of value for the 2022 tax year.

94. On or about January 9, 2023, the Tax Assessor sent a change letter to the Petitioner indicating that the assessed building value would be reduced such that the assessed value of the Building 9 Property would be reduced from \$3,667,499.00 to \$3,127,253.00. The land value was not reduced.

95. On February 9, 2023, Petitioner delivered a letter requesting an appeal hearing before the Board.

96. On October 10, 2023, an appeal hearing was conducted before the Board, during which both Petitioner and the Assessor's Office presented evidence and testimony.

97. On October 17, 2023, the Board mailed a letter to Petitioner upholding the valuation for tax year 2022.

SUMMARY JUDGMENT STANDARD OF REVIEW

Under Administrative Law Court (ALC or Court) Rule 68, this Court may apply the South Carolina Rules of Civil Procedure in contested case proceedings where no ALC rule applies and when practicable. Therefore, Rule 56(c), SCRCF, applies in determining whether summary judgment is proper in this case. Summary judgment is proper when there is no issue as to any material fact and the moving party is entitled to a judgment as a matter of law. Quality Towing, Inc. v. City of Myrtle Beach, 340 S.C. 29, 530 S.E.2d 369 (2000); Rule 56(c), SCRCF. Summary judgment should not be granted, even when there is no dispute as to evidentiary facts, if there is disagreement concerning the conclusions or inferences to be drawn from those facts. Moriarty v. Garden Sanctuary Church of God, 341 S.C. 320, 534 S.E.2d 672 (2000); Fleming v.

Rose, 338 S.C. 524, 236 S.E.2d 732 (2000). To determine whether any triable issues of fact exist, the reviewing court must consider the evidence and all reasonable ambiguities and inferences in the light most favorable to the non-moving party. Ferguson v. Charleston Lincoln Mercury, Inc., 349 S.C. 558, 563, 564 S.E.2d 94, 96 (2002). However, when plain, palpable, and indisputable facts exist on which reasonable minds cannot differ, summary judgment should be granted. Trico Surveying, Inc. v. Godley Auction Co., 314 S.C. 542, 431 S.E.2d 565 (1993).

“The purpose of summary judgment is to expedite disposition of cases which do not require the services of a fact finder.” George v. Fabri, 345 S.C. 440, 452, 548 S.E.2d 868, 874 (2001). “A court considering summary judgment neither makes factual determinations nor considers the merits of competing testimony; however, summary judgment is completely appropriate when a properly supported motion sets forth facts that remain undisputed or are contested in a deficient manner.” David v. McLeod Reg'l Med. Ctr., 367 S.C. 242, 250, 626 S.E.2d 1, 5 (2006). A party may not rest upon the mere allegations or denials of his pleadings. Rule 56(e) SCRPC. A party opposing summary judgment must come forward with affidavits or other supporting documents demonstrating the existence of a genuine issue for trial. Doe v. Batson, 345 S.C. 316, 321, 548 S.E.2d 854, 856 (2001). One may not create a genuine issue of material fact and, thus, avoid summary judgment by asserting that the trier of fact may disbelieve uncontradicted evidence. Hoard ex rel. Hoard v. Roper Hosp., Inc., 387 S.C. 539, 694 S.E.2d 1 (S.C. 2010).

PROCEDURAL HISTORY

Respondent York County Assessor (County or Assessor) and Petitioner jointly moved for a continuance of the hearing on the merits scheduled in this case for March 10, 2025 on the grounds that they agreed to a joint stipulation of all relevant facts, leaving only issues of law for this Court to decide. The parties filed cross motions for summary judgment and briefs in support and opposition. Joint Stipulations of Fact were filed on March 14, 2025. Amended Joint Stipulation of Facts (Stipulations) were submitted March 27, 2025 and are set forth above. Because the Parties agree that there is no genuine issue of material fact in dispute, the Court finds it appropriate to resolve these matters by summary judgment.

ISSUES PRESENTED

1. Could the Subject Properties properly be reassessed and assigned new values for tax year 2022?
2. What value should be assigned to the subject parcels for the 2022 tax year?

Could the Subject Properties properly be reassessed and assigned new values for tax year 2022?

Petitioner moves for an Order granting them summary judgment, arguing that the only authority for reassessing the value of real property is found in the South Carolina Real Property Valuation Reform Act (§ 12-37-3310 (2014), et seq.) (Valuation Reform Act), which provides, in relevant part:

(A)(1) For property tax years beginning after 2006, the fair market value of real property is its fair market value applicable for the later of:

- (a) the base year, as defined in subsection (C) of this section;
- (b) December thirty-first of the year in which an assessable transfer of interest has occurred;
- (c) as determined on appeal; or
- (d) as it may be adjusted as determined in a countywide reassessment program conducted pursuant to Section 12-43-217, but limited to increases in such value as provided in subsection (B) of this section.

(2) To the fair market value of real property as determined at the time provided in item (1) of this subsection, **there must be added the fair market value of subsequent improvements and additions to the property.**

(B) Any increase in the fair market value of real property attributable to the periodic countywide appraisal and equalization program implemented pursuant to Section 12-43-217 is limited to fifteen percent within a five-year period to the otherwise applicable fair market value. This limit must be calculated on the land and improvements as a whole. However, this limit does not apply to the fair market value of additions or improvements to real property in the year those additions or improvements are first subject to property tax, nor do they apply to the fair market value of real property when an assessable transfer of interest occurred in the year that the transfer value is first subject to tax....

(E) Value attributable to additions and improvements, and changes in value resulting from assessable transfers of interest occurring in a property tax year are first subject to property tax in the following tax year except as provided pursuant to Section 12-37-670(B).

S.C. Code Ann. § 12-37-3140 (2014) (emphasis added)¹.

Petitioner argues that because there has been no assessable transfer of interest (ATI) pursuant to S.C. Code Ann. § 12-37-3150, the reassessment of the land value of

¹ Subsequent references to the South Carolina Code of Laws will be by Code section only.

the parcels can only be done at the time of a quadrennial reassessment pursuant to § 12-43-217. Petitioner further argues that the subdivision and improvement of the subject tracts which occurred here is not an “addition” or “improvement” within the meaning of Section 3140(B) for which the value must be added to fair market value.

The Assessor moves for an Order granting summary judgment in its favor because the reassessment of fair market value for the 2022 tax year was performed on account of triggering events supporting a new valuation. The Assessor contends that the activities undertaken by Petitioner with respect to the Subject Properties constituted a "changed condition" pursuant to S.C. Code Ann. § 12-37-90(c), allowing the Assessor to perform an initial appraisal of the Subject Properties at fair market value. Those activities include the subdivision the parent tracts; the transfer of subdivided tracts to different limited liability companies unique to each parcel's operations; and, for some parcels, clearing, siting, grading, permitting, and construction on previously raw parcels of land. The Assessor further asserts that the improvements constructed on five of the seven Subject Properties were appraised the year after each received a Certificate of Occupancy and were not subject to a cap on any increase in value in accordance with § 12-37-3140(B). Here, the initial appraisals for each parcel were conducted in the year each property was assessed a tax as a unique legal parcel of real property. Thereafter, five of the seven properties at issue involved improvements which were appraised the year following issuance of a Certificate of Occupancy for each.

Changed Conditions under S.C. Code Ann. § 12-37-90(c)

Among other things, the county assessor is charged with appraising and listing all real property. § 12-37-90. Specifically, an assessor may reassess property in a non-reassessment year if a property experiences a change in conditions (§ 12-37-90(c)), if the property was omitted from taxation (§ 12-39-220), or if directed to do so by the South Carolina Department of Revenue (§ 12-4-520(3)). The South Carolina Supreme Court has affirmed that an assessor may only reassess the value of a property during a non-countywide reassessment year if one of these circumstances applies. See Long Cove Home Owners' Association, Inc. v. Beaufort County Tax Equalization Board, 327 S.C. 135, 488 S.E.2d 857 (1997). Subsequently, the General Assembly enacted the South Carolina Real Property Valuation Reform Act (§ 12-37-3310 (2014), et seq.) (Valuation Reform Act), which also provided that property becomes subject to reassessment if an assessable transfer of interest

(ATI) occurs. § 12-37-3140(A)(1)(b). In these cases, no assessable transfer of interest has occurred, and thus, the remaining question is whether there existed "changed conditions" under § 12-37-90(c) to the newly created parcels that would warrant appraisal of the Subject Properties. The County contends the "changed conditions" permitted reassessment of the Subject Properties for the years in which they were created. While, arguably, the subdivision of property in and of itself might qualify as a changed condition as described in § 12-37-90(c), and specifically might qualify where the changes are part of an overall scheme of development under a planned development as in the present cases, the changes to the Subject Properties following subdivision starkly contrast the prior conditions of the parcels so that they qualify as "changed conditions."

The ALC has addressed the duties of an Assessor in conjunction with the Valuation Reform Act on several prior occasions. In Hugh Allen Palmer, Trustee v. Richland County Assessor², this Court considered two questions: (1) whether the Valuation Reform Act impliedly repealed the Assessor's right to reassess property in light of changed conditions under § 12-37-90(c); and (2) whether the subdivision of two existing parcels and subsequent sale of some of the newly created parcels constituted a "changed condition" within the meaning of § 12-37-90(c) allowing the Assessor to reappraise the unsold parcels at fair market value for the following tax year. 13-ALJ-17-0554-CC. Regarding whether the Valuation Reform Act impliedly repealed the Assessor's obligations and authority under § 12-37-90(c), the ALC decision in Palmer concluded that it did not. I see no reason to differ from the well-reasoned decision of my colleague in that case. The Palmer decision noted that the Valuation Reform Act explicitly provides that it is an additional component for purposes of the valuation of real property. Section 12-37-3120 states, in part, that "the provisions of this article are in addition to and not in lieu of other provisions of law applicable to the valuation of real property for purposes of the property tax. If the provisions of this article are inconsistent with other provisions of law, the provisions of this article apply." The plain language of the

² While the court's decision in Palmer detailed several factors applicable to the present case, the ALC has also addressed this issue and consistently examined comparable cases via similar parameters the court addressed in Palmer. See e.g., The Country Club of Lexington v. Lexington County Assessor, 11-ALJ-17-0104-CC; Margaret C. Stoneburner v. Richland County or Richland County Treasurer, 12-ALJ-17-0383-CC; Joseph Zomer, III v. Berkeley County Assessor, 13-ALJ-17-0178-CC; and Charles A. Bertrand and Maria G. Bertrand v. Beaufort County Assessor, 10-ALJ-17-0560-CC. See also James Townsend Wells v. Charleston County Assessor, 00-ALJ-17-0107-CC. Although I find no decisions on point from the South Carolina appellate courts, this line of ALC cases provides persuasive and sound legal support for the Assessor's position here.

statute, together with the rules of statutory construction demonstrate that implied repeal is disfavored. see Spectre, LLC v. South Carolina Department of Health and Environmental Control, 386 S.C. 357, 372, 688 S.E.2d 844, 852 (2010)). The Valuation Reform Act and § 12-37-90(c) can be construed so that both provisions stand.

Further, the Court in Palmer rejected the notion that a change in use is the sole change qualifying a property as having "changed conditions," and I agree. The relevant analysis is whether the changes to the property extend beyond mere platting of the property. In Lindsey v. South Carolina Tax Commission, 302 S.C. 274, 395, S.E.2d 184 (1990), our Supreme Court found that the mere platting of property does not generally constitute a change in the value of the property. However, as this Court has consistently held, "changed conditions" exist where the new platting of the property is accompanied by other changes which represent real, physical changes to the property and to the previously assigned value. Id.

The properties in these cases support a finding of such changed circumstances.³ For example, the Veloway Property was a raw land parcel while situated together with its parent parcel, but in 2017, the same year it became a separate taxable parcel of land, clearing, siting, and construction began on the property, and ownership was transferred to a different (albeit commonly controlled) limited liability company. In 2018, the property obtained a Certificate of Occupancy for the newly constructed office building, and it was first assessed for property taxes by the County. Similarly, the Riverwalk Flint Property was a raw land parcel until it was subdivided and became a singular taxable parcel in 2018; during that same year, clearing, siting, and construction of the parcel began, and ownership was transferred to a different (albeit commonly controlled) limited liability company. In 2019, construction of the office building on the Riverwalk Flint Property was completed, and it obtained a Certificate of Occupancy. The Assessor first began taxing the Riverwalk Flint Property for the 2019 tax year. The Building 6 Property followed the same trajectory. In 2014, the Building 6 Property was created by subdivision from its

³ Even absent changed circumstances, § 12-37-140 indicates the General Assembly's intent that a fifteen percent cap should not be applicable to property in the year that the property is first placed on the tax rolls. Instead, § 12-37-140 requires that the property be valued based on the latest reassessment date for similar types of property in that location. While the subject of § 12-37-140 involves the boundary clarifications that occurred between North Carolina and South Carolina, it does shed light on the issue of how to address real property when it is first entered onto the tax rolls in South Carolina.

parent parcel, which had been a raw land parcel. In 2014, clearing, siting, and construction began on the parcel, and ownership was transferred to a different (albeit majority commonly controlled) limited liability company. In 2016, construction of a mixed-use building was completed on the Building 6 Property, and it obtained a Certificate of Occupancy. The Assessor first began taxing the Building 6 Property for the 2016 tax year. The Building 7 Property did not exist prior to subdivision from its parent parcel, which was a raw land parcel, until 2017. In 2017, the same year it was created, clearing, siting, and construction of a mixed-use building began on the property, and ownership was transferred to a different (albeit majority commonly controlled) limited liability company. In 2019, construction of the mixed-use building was completed on the Building 7 Property, and it obtained a Certificate of Occupancy. The Assessor first began taxing the Building 7 Property for the 2018 tax year. Finally, the Building 9 Property came to exist after it was subdivided from its parent parcel, which was a raw land parcel, in 2016. In that same year, clearing, siting, and construction of a mixed retail and apartment building began on the newly created parcel, and ownership was transferred to a different (albeit majority commonly controlled) limited liability company. In 2017, construction of the mixed retail and apartment building was completed on the Building 9 Property, and it obtained a Certificate of Occupancy. The Assessor first began taxing the Building 9 Property for the 2017 tax year. In each of these instances, the evidence overwhelmingly indicates a change in circumstances, that gave rise to the Assessor's obligation to appraise the Subject Properties and include the parcels on his rolls. Moreover, the transfer of some of the Subject Properties to entities under common control, while not an ATI, when taken together with the other changes evidence a course of activity on the Subject Properties that rises to changed circumstances for the tracts involved in the development scheme.

This conclusion is bolstered by the rules of statutory construction, as well as the specific language related to assessable transfers of interest in the Valuation Reform Act. "The usual rules of statutory construction apply to the interpretation of tax statutes." Greenville Baptist Ass'n v. Greenville Cnty. Treasurer, 281 S.C. 325, 328, 315 S.E.2d 163, 165 (Ct. App. 1984). "The cardinal rule of statutory construction is to ascertain and effectuate the intent of the legislature." Alltel Commc'ns, Inc. v. S.C. Dep't of Revenue, 399 S.C. 313, 320, 731 S.E.2d 869, 873 (2012) (quoting Media Gen. Commc'ns, Inc. v. S.C. Dep't of Revenue, 388 S.C. 138, 147, 694 S.E.2d 525, 529 (2010)). "Whe[n] the

statute's language is plain, unambiguous, and conveys a clear, definite meaning, the rules of statutory interpretation are not needed and the court has no right to impose another meaning." Id. at 320-21, 731 S.E.2d at 873 (quoting S.C. Energy Users Comm. v. S.C. Pub. Serv. Comm'n, 388 S.C. at 491, 697 S.E.2d at 590). However, a "statute must be read as a whole and sections which are part of the same general statutory law must be construed together and each one given effect." CFRE, LLC v. Greenville Cnty. Assessor, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011) (quoting S.C. State Ports Auth. v. Jasper County, 368 S.C. 388, 398, 629 S.E.2d 624, 629 (2006)). "Statutes dealing with the same subject matter must be reconciled, if possible, so as to render both operative." Hodges v. Rainey, 341 S.C. 79, 91, 533 S.E.2d 578, 584 (2000). Even the statutory language detailing situations that qualify as an ATI includes the likelihood that the list is not an exhaustive one. "For purposes of determining when a parcel of real property must be appraised, an assessable transfer of interest in real property includes, but is not limited to, the following..." § 12-37-3150(A) (emphasis added). The General Assembly expounded on the non-exhaustive nature of the delineated list:

The Department of Revenue may promulgate regulations to implement this article, including, without limitation, providing for those circumstances that constitute a change in the beneficial ownership of real property or an assessable transfer of interest not evidenced by transfer of fee simple title. The department shall examine the substance, rather than merely the form of the transfer, and related and surrounding transactions, and may use the step transaction, economic reality, quid pro quo, personal benefit, and other judicially developed doctrines in determining whether the requisite assessable transfer of interest has occurred.

§ 12-37-3160(A).

The General Assembly appreciated the intricacies of the South Carolina Tax Code, and § 12-37-3160(A) is reflective of the difficulty that is inherent to relegating the varied and emerging ways in which the value of property might be changed to a list. Thus, it defies logic to consider that there was an implied repeal of the ability of an assessor to appraise real property that is created by an event other than an assessable transfer of interest, and to require that the Assessor undertake a fiction in an initial appraisal of a parcel using the method for determining fair market value required by Title 12 of the South Carolina Code. Petitioner's arguments here rest on the presumption that the creation of a new parcel must be essentially ignored and that an Assessor should blindly adhere to a value

determined for a parcel of land, sometimes decades in the past. This ignores both reality and the Assessor's fundamental statutory obligations to appraise properties equitably and uniformly pursuant to § 12-37-90.

Improvements to the Subject Properties Support Appraisal of the Subject Properties

Real property is reappraised countywide on a 5-year cycle and is usually subject to reassessment in the following year. An increase in FMV of any parcel of real property as a result of a countywide reassessment program is capped at 15% within a 5-year period. However, reappraisals are also triggered by two other events: (1) completion of most types of "improvements" or "additions," including new construction, or (2) an "assessable transfer of interest," which encompasses a broad range of changes that might occur, such as ownership or use or the passage of time. See § 12-37-3130(1) and § 12-37-3150. When improvements or additions are completed, the FMV of the improvements or additions are added to the FMV of a parcel. The 15% cap does not apply to a property in the year the FMV of the improvements or additions to the property are first subject to property tax. See §§ 12-43-217 and 12-37-3120-70. Here, the improvements completed on five of the Subject Properties were not limited as to FMV for the year the improvements were first subject to property tax, and the Assessor properly appraised each in accordance with the requirements of Title 12.

What value should be assigned to the subject parcels for the 2022 tax year?

The appraisal of the fair market value of the Subject Properties determined by the Assessor has been stipulated to by the parties and is not contested. Once the assessor for a county establishes the basis for a valuation, his decision as to the situs of property, its taxability, and the valuation put on it generally is presumed correct until the contrary appears, and the person asserting otherwise has the burden of proof. See Newberry Mills v. Dawkins, 259 S.C. 7, 190 S.E.2d 503 (1972); 84 C.J.S. Taxation § 537 (1954). Petitioner has not asserted that the actual values of the Subject Properties are other than the values determined by the Assessor. Rather, here the parties have specifically stipulated that the appraisals performed by the County's appraiser are not at issue for the Subject Properties. ("The appeal concerns legal issues only and the appraisals performed by Robert Weaver are not at issue."). Therefore, the Subject Properties should be valued and taxed at the fair market values established by the Assessor for 2022.

CONCLUSION

For the foregoing reasons, I find that the valuations established by the Assessor for the Subject Properties should be upheld, because Petitioner stipulated to the fact that the valuation of the parcels at issue has been supplied by the Assessor, and the circumstances supporting the initial appraisals of the Subject Properties, the changed circumstances attributable to the Subject Properties, and the placement of improvements on the Subject Properties all further validate the valuations established by the Assessor.

Accordingly, I find that Respondent's Motion for Summary Judgment should be granted.

ORDER

IT IS THEREFORE ORDERED that Respondent's Motion for Summary Judgment is **GRANTED**.

IT IS ALSO ORDERED that Petitioner's Motion for Summary Judgment is **DENIED**.

IT IS ALSO ORDERED that the Subject Properties shall be valued and taxed for the 2022 tax year according to the values established by the Assessor.

AND IT IS SO ORDERED.



Deborah Brooks Durden, Judge
S.C. Administrative Law Court

May 19, 2025
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, Robin E. Coleman, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).

Robin Coleman

Robin E. Coleman
Judicial Aide to Judge Deborah Brooks Durden

May 19, 2025
Columbia, South Carolina

