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Jul 16 2025

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable S. Phillip Lenski, Administrative Law Judge
Docket No. 23-ALJ-17-0501-CC

Appellate Case No. 2025-000239

Mt. Pleasant Investments, LLC, *Appellant,*

v.

Charleston County Assessor, *Respondent.*

**RESPONDENT'S DESIGNATION OF MATTER
TO BE INCLUDED IN THE RECORD ON APPEAL**

Respondent proposes the following matter to be included in the Record on Appeal:

1. Final Order, dated December 23, 2024
2. Order Denying Petitioner's Motion for Reconsideration, dated January 28, 2025
3. Request for Contested Case Hearing, dated December 21, 2023
4. Consent Motion for Continuance and Entry of Scheduling Order, dated April 5, 2024
5. Order Granting Continuance and Scheduling Order, dated April 8, 2024
6. Stipulations of Facts, dated April 23, 2024
7. Brief of the Petitioner Mt. Pleasant Investments, LLC, dated May 2, 2024
8. Brief of Respondent Charleston County Assessor, dated May 17, 2024
9. Reply Brief of the Petitioner Mt. Pleasant Investments, LLC, dated May 24, 2024
10. Order and Notice of Hearing, dated May 31, 2024
11. Transcript of Hearing, dated September 5, 2024
12. Motion for Reconsideration, dated January 2, 2025
13. Respondent Charleston County Assessor's Response in Opposition to Motion for Reconsideration, dated January 13, 2025

14. Record on Appeal to the Administrative Law Court, entered into evidence on September 5, 2024:
 - a. Taxpayer's Objection, dated December 7, 2022
 - b. Assessor's Correspondence to Taxpayer, dated December 15, 2022
 - c. Assessor's Acknowledgment of Objection, dated April 3, 2023
 - d. Assessor's Correspondence to Taxpayer, dated July 17, 2023
 - e. Taxpayer's Protest, dated August 14, 2023
 - f. Assessor's Response to Protest, dated August 25, 2023
 - g. Taxpayer's Appeal to Board, dated September 25, 2023
 - h. Assessor's Memorandum forwarding appeal to Board, dated September 29, 2023
 - i. Board's Correspondence to Taxpayer, dated October 2, 2023
 - j. Taxpayer's Exchange of Evidence presented to the Board
 - k. Assessor's Exchange of Evidence presented to the Board
 - l. Board's Decision, dated November 28, 2023

15. Email Chain, Subject: "Hearing Notice-Mt. Pleasant Investments v. Charleston County 23a0501", dated May 31, 2024 through August 20, 2024

The undersigned counsel for Respondent, pursuant to Rule 209(c), SCACR, hereby certifies that the foregoing Respondent's Designation of Matter to be Included in the Record on Appeal contains no matter which is irrelevant to the appeal.

CHARLESTON COUNTY ATTORNEY'S OFFICE



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PROOF OF SERVICE

I certify that I have served the Respondent’s Designation of Matter to be Included in the Record on Appeal on Appellant Mt. Pleasant Investments, LLC, by depositing a copy of the same in the United States Mail, postage prepaid, on July 16, 2025, addressed to its attorneys of record, G. Hamlin O’Kelley, III, and James C. Spears, III, 652 Coleman Blvd., Suite 200, Mt. Pleasant, SC 29464, and via email to G. Hamlin O’Kelley, III, at Hamlin.okelley@buistbyars.com and James C. Spears, III, at James.spears@buistbyars.com.

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