

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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SC Court of Appeals

APPEAL FROM BEAUFORT COUNTY
Court of Common Pleas
Jennifer B. McCoy, Circuit Court Judge

Appellate Case No. 2025-000025
Case No. 2023-CP-07-01905

Marie E. Walls, in her Capacity as Beaufort County
Treasurer Respondent,

v.

Beaufort County, a Body Politic Subdivision of the State
of South Carolina, and John Robinson, in his Capacity as
Interim Beaufort County Administrator Appellants,

FINAL BRIEF OF RESPONDENT MARIE E. WALLS, IN HER
CAPACITY AS BEAUFORT COUNTY TREASURER

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TABLE OF CONTENTS

TABLE OF AUTHORITIES 2

INTRODUCTION 3

STATEMENT OF ISSUES ON APPEAL 4

 1. Did the trial court properly preserve the Treasurer's statutory authority by granting in part Treasurer's motion and denying in part County's motion for preliminary injunction, and holding that the Treasurer was entitled to (i) permit Treasurer's Office employees to work remotely, or not, (ii) set the salary or compensation of employees, (iii) direct that such employees incur expenses in the course of their employment, and (iv) otherwise establish fundamental working conditions of employees working in the Treasurer's Office, within the confines of the budget allocated by County?..... 4

 2. Did the trial court properly enjoin the County from threatening employees of the Treasurer's Office for taking various actions directed by Treasurer, which interfere with the Treasurer's independent managerial authority? 4

 3. Did the trial court properly recognize the Treasurer's discretion to manage the employees of the Treasurer's Office, by holding that County was enjoined from forcing the Treasurer to follow policies or procedures contained in the Beaufort County Employee Personnel Handbook adopted in 2024 ("2024 Handbook") and enjoining County from forcing Treasurer to adopt any aspects of the 2024 Handbook that infringe upon the Treasurer's ability to employ or discharge personnel, as necessary for the property transaction of legitimate business of the Treasurer's Office? 5

STANDARD OF REVIEW 5

STATEMENT OF THE CASE..... 6

STATEMENT OF FACTS 7

ARGUMENT 10

CONCLUSION..... 16

TABLE OF AUTHORITIES

Cases	Page(s)
<i>Atwood Agency v. Black</i> , 374 S.C. 68, 72, 646 S.E.2d 882, 884 (2007).....	5
<i>Compton v. S.C. Dep’t of Corr.</i> , 392 S.C. 361, 367, 709 S.E.2d 639, 642 (2011).....	5
<i>County of Richland v. Simpkins</i> , 348 S.C. 664, 560 S.E.2d 902 (Ct. App. 2002)	13
<i>Eargle v. Horry County</i> , 344 S.C. 449, 545 S.E.2d 276, (2001).....	6
<i>Eargle v. Horry County</i> , 335 S.C. 425, 517 S.E.2d 3 (Ct. App. 1999).....	6
<i>Greenville Bistro, LLC v. Greenville Cnty.</i> , 435 S.C. 146, 866 S.E.2d 562 (2021).....	13
<i>Helsel v. N. Myrtle Beach</i> , 307 S.C. 29, 33, 413 S.E.2d 824, 826 (1992)	5
<i>Jennings-Dill, Inc. v. Israel</i> , 442 S.C. 98, 106, 897 S.E.2d 201, 205 (2024).....	5
<i>Richland Cnty. v. S.C. Dep’t of Revenue</i> , 422 S.C. 292, 310, 811 S.E.2d 758, 767 (2018).....	5
<i>Strategic Res. Co. v. BCS Life Ins. Co.</i> , 367 S.C. 540, 544, 627 S.E.2d 687, 689 (2006).....	6
<i>Scratch Golf Co. v. Dunes West Residential Golf Props., Inc.</i> , 361 S.C. 117, 603 S.E.2d 905 (2004)	6
 Statutes	
S.C. Code Ann. § 4-9-30.....	10
S.C. Code Ann. § 4-9-650.....	<i>passim</i>
 Other Authorities	
Rule 65 SCRP	12

INTRODUCTION

This case presents a critical question of statutory balance between the authority of an independently elected officer and the administrative functions of county government under the Home Rule Act and binding precedent. Respondent, Beaufort County Treasurer Maria Walls (“Treasurer”), as an independently elected officer, exercises managerial discretion over the daily operations, personnel staffing, and budget of her office, as confirmed by both statutory authority and long-standing South Carolina Supreme Court precedent. Beaufort County (“County”), through its Interim Administrator and other employed staff, seeks to undermine that discretion by improperly asserting managerial control over individual employees in the Treasurer’s Office by asserting managerial authority over their individual compensation, travel reimbursements, and employee salary classification, areas the County historically acknowledged were within the Treasurer’s exclusive authority.

The trial court preserved this appropriate statutory and constitutional balance, until such time as the matter can be fully adjudicated on the merits, by granting in part Treasurer’s motion and denying in part County’s motion for preliminary injunction. Importantly, the trial court recognized that the Treasurer’s Office should continue to operate free from unlawful interference and threats while the underlying litigation proceeds, to preserve the *status quo ante* and avoid constructive termination of Treasurer’s Office employees. The record demonstrates that the Treasurer’s management practices, including the use of remote employees and approval of related expenses, are consistent with long-standing County policies and practices. The County’s attempt to retroactively impose new personnel policies and controls, particularly through an Employee Handbook and Employee Classification and Compensation Study, each of which were promulgated after the Treasurer commenced the underlying action, exceeds the County’s

authority under South Carolina's Statutes and Constitution authority, disregards the Treasurer's constitutionally protected autonomy, and materially alters the *status quo ante*.

This Court should affirm the well-reasoned portions the trial court's order, to the extent that the order carefully upholds the Treasurer's managerial independence as to individual employees and allows Treasurer to (i) permit Treasurer's Office employees to work remotely, or not, (ii) set the salary or compensation of employees, (iii) direct that such employees incur expenses in the course of their employment, and (iv) otherwise establish fundamental working conditions of employees working in the Treasurer's Office, within the confines of the budget allocated by County, which is the appropriate relationship between independently elected officials and county administration as contemplated by South Carolina law, during the pendency of the action.

STATEMENT OF ISSUES ON APPEAL

- 1. Did the trial court properly preserve the Treasurer's statutory authority by granting in part Treasurer's motion and denying in part County's motion for preliminary injunction, and holding that the Treasurer was entitled to (i) permit Treasurer's Office employees to work remotely, or not, (ii) set the salary or compensation of employees, (iii) direct that such employees incur expenses in the course of their employment, and (iv) otherwise establish fundamental working conditions of employees working in the Treasurer's Office, within the confines of the budget allocated by County?**
- 2. Did the trial court properly enjoin the County from threatening employees of the Treasurer's Office for taking various actions directed by Treasurer, which interfere with the Treasurer's independent managerial authority?**

3. **Did the trial court properly recognize the Treasurer's discretion to manage the employees of the Treasurer's Office, by holding that County was enjoined from forcing the Treasurer to follow policies or procedures contained in the Beaufort County Employee Personnel Handbook adopted in 2024 ("2024 Handbook") and enjoining County from forcing Treasurer to adopt any aspects of the 2024 Handbook that infringe upon the Treasurer's ability to employ or discharge personnel, as necessary for the property transaction of legitimate business of the Treasurer's Office?**

STANDARD OF REVIEW

A preliminary injunction "rests within the sound discretion of the trial judge and will not be overturned unless the order is clearly erroneous... The facts alleged must be sufficient to support a temporary injunction[,] and the injunction must be reasonably necessary to protect the rights of the moving party." *Jennings-Dill, Inc. v. Israel*, 442 S.C. 98, 106, 897 S.E.2d 201, 205 (2024) (quoting *Atwood Agency v. Black*, 374 S.C. 68, 72, 646 S.E.2d 882, 884 (2007)).

To obtain an injunction, a party must demonstrate irreparable harm, a likelihood of success on the merits, and the absence of an adequate remedy at law. *Id.*; *Richland Cnty. v. S.C. Dep't of Revenue*, 422 S.C. 292, 310, 811 S.E.2d 758, 767 (2018). In evaluating whether a plaintiff is entitled to a preliminary injunction, the court must examine the merits of the underlying case only to the extent necessary to determine whether the plaintiff has made a sufficient prima facie showing of entitlement to relief. *Compton v. S.C. Dep't of Corr.*, 392 S.C. 361, 367, 709 S.E.2d 639, 642 (2011); *Helsel v. N. Myrtle Beach*, 307 S.C. 29, 33, 413 S.E.2d 824, 826 (1992).

For a preliminary injunction to be granted, the plaintiff must establish that (1) it would suffer irreparable harm if the injunction is not granted; (2) the party seeking injunction will likely

succeed in the litigation; and (3) there is an inadequate remedy at law. *Strategic Res. Co. v. BCS Life Ins. Co.*, 367 S.C. 540, 544, 627 S.E.2d 687, 689 (2006); *Scratch Golf Co. v. Dunes West Residential Golf Props., Inc.*, 361 S.C. 117, 603 S.E.2d 905 (2004).

STATEMENT OF THE CASE

This case concerns the statutory boundaries between an independently elected officer, the Treasurer, and a county acting through a county's employed administrators. The County has attempted, under the auspices of generally-applicable personnel policies and classification studies, to restrict the Treasurer's discretion to set individual employees' compensation and working conditions, in a manner that controls and dictates who the Treasurer's Office may hire, retain, or terminate. Rather than limiting its personnel policies to simply require the Treasurer's Office comply with applicable state and federal employment law in the management of its employees, the County has sought to use such policies and studies as a vehicle to impose its managerial philosophies regarding compensation, promotion, and retention strategies on the Treasurer and employees of the Treasurer's Office. The effect of which is to place the County, through its unelected administrator, rather than the Treasurer, in a position to make managerial decisions to employ, retain, or terminate individual employees in the Treasurer's Office. Such overreach by the County is impermissible under applicable statute and binding South Carolina precedent.

The longstanding law of the State was established by the South Carolina Supreme Court over twenty years ago in *Eargle v. Horry County*, 344 S.C. 449, 545 S.E.2d 276, (2001) which affirmed the decision of the South Carolina Court of Appeals in the same case *Eargle v. Horry County*, 335 S.C. 425, 517 S.E.2d 3 (Ct. App. 1999). Our Supreme Court recognized the inherent tensions between a county council's appropriations authority and the operational management of

the budget exercised by the separately elected official, and they concluded that their decision in *Eargle* struck the appropriate balance. “We fully recognize that our ruling today could lead to difficulties in counties where there may be a conflict between the county governing body and an elected official. Nonetheless, in most cases, the threat of displeasing the electorate and losing a re-election bid should be a sufficient check on the behavior of the elected official. No similar check on the county administrator's behavior exists, given that the administrator is not elected but instead is appointed by the county council.” *Eargle v. Horry County*, 344 S.C. 449, 433.

The trial court balanced the interests of both parties and applied the appropriate standard for a preliminary injunction by granting in part Treasurer’s motion and denying in part County’s motion for preliminary injunction, and those portions of the trial court’s order correctly preserved the Treasurer's managerial independence, in line with South Carolina law, during the pendency of the case.

STATEMENT OF FACTS

Treasurer has served as the elected Treasurer of Beaufort County, a constitutionally elected political officer of the State, since she was elected in 2014. Compl. ¶¶ 1, 7. (R. p. 0016, lines 6-7; p. 0017, lines 8-9). From the commencement of Treasurer’s service until 2023, the Treasurer exercised sole managerial discretion over the employees in Treasurer’s Office, including setting employees’ compensation, approval of reasonable travel expenses, and the employment of remote staff, within the budget allocated to the Treasurer’s Office by County to carry out the constitution and statutory duties of the office. Plaintiff’s Motion for Preliminary Injunction at 2, 3. (R. p. 0461, lines 21-26; p. 0462, lines 17-27). Since at least 2019, the Treasurer's Office has employed remote employees, including military spouses who, after the employee’s military spouse relocated due to military orders, continued their employment with the Treasurer's Office,

with the County's knowledge. Plaintiff's Motion for Preliminary Injunction at ¶ 1. (R. 0462, lines 17-20). County threatens to, and actively seeks to, disallow expenses of remote employees whose working conditions and expenses incurred in the course of their employment are approved by Treasurer. Defendants' Motion for Preliminary Injunction at 11-17. (R. p. 0052, line 18-p. 0058, line 10).

Historically, the County has reimbursed travel expenses for remote employees of the Treasurer's Office when they traveled to Beaufort County to perform essential, in-person job functions and such practices were permitted by the County's employee handbook and other policies. Affidavit of Maria Walls ("Walls Affidavit") at ¶¶ 12-21, 24, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0468, line 18-p. 0469, line 9, lines 15-18). The County did not previously challenge these reimbursements or the Treasurer's discretion to authorize them, and these practices were consistent with County's historic policies prior to the initiation of the underlying suit and the County policies that were in place prior to the promulgation of the 2024 Handbook. (Walls Affidavit at ¶¶ 4, 24, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0467, lines 3-13; p. 0469, lines 15-18). Further, the County did not previously object to the Treasurer's management of her budget or the compensation structure within her office, provided the total compensation and expenses remained within the budget appropriated by County Council. Walls Affidavit at ¶¶ 1-4, 44-48, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0467, lines 3-13; p. 0471, line 35-p. 0472, line 17).

After the Treasurer filed the underlying action in October 2023, the County introduced the 2024 Handbook and attempted to apply its provisions to the Treasurer's Office, without the Treasurer's consent, in order to impose County's managerial philosophies on Treasurer's Office. Walls Affidavit at ¶¶ 38-41, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p.

0471, lines 1-22). Notably, the County challenged travel reimbursements for two long-standing remote employees and threatened these Treasurer's Office employees that the County reserved the right to recoup those expenses, creating a chilling effect on the Treasurer's ability to manage her staff effectively. Walls Affidavit at ¶¶ 30, Plaintiff's Motion for Preliminary Injunction, Exhibit A, Exhibit C. (R. p. 0470, lines 14-19; pp. 0488-0489).

Additionally, after the Treasurer filed the underlying action the County sought to compel Treasurer's participation in a new Classification and Compensation Study, commenced after the filing of the underlying action ("Post-suit Study"), despite the Treasurer's express refusal to participate and the County's past practices of treating all elected officials', and current practice as it applies to all other elected officials', participation in such studies as voluntary. (Walls Affidavit at ¶¶ 51-73, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0472, line 23-p. 0474, line 21). The County also withheld compensation adjustments previously approved by the Treasurer, citing the Treasurer's participation in Compensation and Classification Studies conducted prior to the underlying action. (Walls Affidavit at ¶ 60, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0473, lines 16-20). Through the Post-suit Study, the County sought to classify employees of the Treasurer's Office, in an effort to alter the compensation the Treasurer offered to individual employees. (Walls Affidavit at ¶¶ 61-63, 67-73, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0473, lines 17-25; p. 0474, lines 1-24).

Prior to and continuing throughout the litigation, the County has sought to exert managerial control over the Treasurer's employees, despite the statutory protections afforded to independently elected officials under the Home Rule Act and established South Carolina case law, including *Eargle*. Compl. ¶¶ 18-19; Walls Affidavit at ¶¶ 77-79, Plaintiff's Motion for

Preliminary Injunction, Exhibit A. (R. p. 0021, lines 1-8; p. 0474, lines 31-p. 0475, line 7). The trial court's preliminary injunction order correctly protected the Treasurer's authority to manage her office without County interference pending final resolution of the underlying dispute to the extent that it held that the Treasurer had the ability to (i) permit Treasurer's Office employees to work remotely, or not, (ii) set the salary or compensation of employees, (iii) direct that such employees incur expenses in the course of their employment, and (iv) otherwise establish fundamental working conditions of employees working in the Treasurer's Office. Order at 5. (R. p. 0005, lines 6-20).

ARGUMENT

I. The Trial Court Properly Granted the Treasurer's Motion in Part and Denied the County's Motion in Part

The County argues that its motion was granted in full and that the trial court's characterization of granting the motion "in part" was in error. However, some of the County's requested relief was plainly denied, County's legal position was not fully embraced, and some of the Treasurer's requested relief was granted, justifying the trial court's characterization of its own order.

The trial court recognized that the employees of the Treasurer's Office may be subject to County general personnel policies pursuant to S.C. Code Ann. § 4-9-30 but the trial court's order also acknowledge the limitations explicit in that statute: "[county government's] employment and discharge authority does not extend to any personnel employed in departments or agencies under the direction of an elected official". S.C. Code Ann. § 4-9-30(7). Order at 3-4. (R. p. 0003, lines 15-22; p. 0004, lines 1-10). The trial court correctly preserved the Treasurer's authority over the management of her staff within the budget provided by the County, pursuant to S.C. Code

Ann. § 4-9-650, by enjoining the County from forcing the Treasurer to follow policies or procedures contained in the 2024 Handbook or to adopt aspects of the 2024 Handbook that infringe upon the Treasurer’s ability to employ or discharge personnel within the Treasurer’s Office. Order at 4-5. (R. p. 0004, lines 8-10; p. 0005, lines 6-20). This portion of the trial court’s order comports with *Eargle v. Horry County*, in the South Carolina Supreme Court protected the managerial authority of elected officials against undue County interference by prohibiting a county administrator from suspending employees of the county auditor’s office because “the suspensions could be construed as an exercise of authority by the Administrator over the Auditor in violation of S.C. Code Ann. § 4-9-650.” 344 S.C. 449, 455, 545 S.E.2d 276, 280 (2001). Order at 4-5. (R. p. 0004, lines 8-10; p. 0005, lines 6-20).

II. The Trial Court Correctly Enjoined the County from Threatening Treasurer's Employees and Interfering with Treasurer's Managerial Authority

The County contends that no threats were made against employees but acknowledges that it made such assertion in an “email exchange [] between the Interim County Administrator and Treasurer Walls”. *See* Appellant’s Br. pp. 29-30. County acknowledges that such email exchanged reserved County’s rights to contest these expenses “including but not limited to requiring reimbursement for any or all expenses.” *Id.* p. 29. County apparently rests its argument that its legal assertions and written communications are not threatening on the assertion that “Employees #1 and #2 were not [addressees] on the [referenced] email”. *Id.* pp. 29-30. County does not articulate why the identified employees, if they became aware of the County’s email and legal position, would not find County’s demand threatening.

While the County extends the courtesy of not expressly using the specific Treasurer’s Office employees’ names in its legal filings, County describes these employees with sufficient detail in

the public litigation that the employees can identify themselves. Defendants' Motion for Preliminary Injunction at 11-14. (R. pp. 0052-0055). County fails to articulate why explicitly reserved the right to seek recoupment of specific expenses incurred in the course of their work against specific employees in public litigation could not reasonably be deemed threatening or should not be known by Employees #1 and #2.

County's acknowledged written communication as well as County's position in the underlying litigation are both threatening to the singled-out employees and if not enjoined would necessarily create a chilling effect on employees acting under the Treasurer's lawful authority. Walls Affidavit at ¶¶ 30, Plaintiff's Motion for Preliminary Injunction, Exhibit A, Exhibit C. (R. p. 0487, lines 14-19; pp. 0488-0489). County's attempts to influence individual employees to avoid specific expenses and potential future email communication, repeating an assertion that County reserves the right to be repaid for specific employees' expenses, despite the pendency of the litigation, which the individual employees' incurred at the direction of the Treasurer, is precisely the kind of conduct which the trial court's order appropriately enjoins for the remainder of the pending litigation. Order at 9. (R. p. 0009, lines 11-15).

The trial court appropriately granted an injunction to prevent indirect coercion against employees, preserving the Treasurer's ability to manage her staff without interference. The County's position and repeat of the conduct which prompted Treasurer to seek a preliminary injunction would have allowed them to undermine the Treasurer's office through selective threats of financial recoupment, an outcome inconsistent with the Home Rule Act, S.C. Code Ann. § 4-9-650, and *Eargle*.

III. The Trial Court Properly Recognized the Treasurer's Managerial Discretion in Establishing the Fundamental Working Conditions of Employees in the Treasurer's Office

The County argues that the trial court erred in suggesting the Treasurer has discretion in compensation decisions¹. *See* Appellant’s Br. pp. 25-26. However, the statutory framework under S.C. Code Ann. § 4-9-650 support the Treasurer's managerial authority within the budget allocated by County Council, as the trial court correctly held in its order. Order at 5. (R. p. 0005, lines 6-20).

County's own budget ordinances expressly recognize that elected officials are responsible for the day-to-day management of their own departmental budgets. Walls Affidavit at ¶ 25, Plaintiff’s Motion for Preliminary Injunction, Exhibit A. (R. p. 0469, lines 20-26). The trial court correctly acknowledged that the Treasurer, within the confines of her budget, retains discretion to set individual compensation consistent with her managerial authority pursuant to S.C. Code Ann. § 4-9-650 and pursuant to *Eargle*, which has been the historic practice since 2003. Affidavit of Gary Kubic (“Kubic Affidavit”) at ¶¶ 7, 14, Plaintiff’s Motion for Preliminary Injunction, Exhibit B; Order at 5. (R. p. 0587, lines 10-18; p. 0588, lines 8-15; p. 0005, lines 6-20).

The County's attempt to assert individual-employee-level control over personnel compensation in the Treasurer's Office disregards the separation of powers and would arrogate to the County administration the power to constructively terminate individual employees, which conduct our Supreme Court prohibited *Eargle* when it concluded that the power to suspend is the power to terminate, which may not be exercised by a county administrator, and improperly erode

¹ County argues that the trial court rejected Treasurer Walls’ contention that she had sole discretion to use and allocate funds budgeted by the County and notes that Treasurer did not cross appeal. (Appellant’s Br. at 3). However, County’s formulation does not accurately summarize the Order, and Rule 65 SCRCP provides that an “injunction or other writ granted [pursuant to this rule] does not become permanent or final until final judgment in the action.” Rule 65, SCRCP, Note.

the autonomy of independently elected officials, which the trial court correctly concluded. Order at 5. (R. p. 0005, lines 6-20).

IV. The Treasurer Demonstrated the Necessary Elements for Injunctive Relief

The Treasurer established a likelihood of success on the merits under *Eargle* and other precedent. The Treasurer also demonstrated irreparable harm: County interference threatens to impair the Treasurer's ability to manage her office, to continue longstanding employee policies, and to retain longstanding employees in a manner that would force resignations or terminations of such employees. See *Greenville Bistro, LLC v. Greenville Cnty.*, 435 S.C. 146, 866 S.E.2d 562 (2021).

The trial court correctly concluded that County failed to establish that they would suffer any actual harm if the Treasurer's Office continued to operate under existing practices, including travel reimbursements and independent compensation determinations within the overall budget allocated to the Treasurer's Office by County Council. Order at 5. (R. p. 0005, lines 6-20).

The trial court appropriately found that maintaining the status quo, in which the Treasurer's Office continues to manage its internal affairs, was the proper remedy to prevent irreparable harm pending a final adjudication. See *County of Richland v. Simpkins*, 348 S.C. 664, 560 S.E.2d 902 (Ct. App. 2002).

V. 2024 Employee Handbook, Remote Work Policies, and Budget Autonomy

The County attempted to enforce a 2024 Handbook against the Treasurer's Office without seeking or obtaining the Treasurer's consent. Walls Affidavit at ¶¶ 39-41, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0471, lines 7-23). The prior 2016 Handbook was adopted by the Treasurer voluntarily, but the 2024 Handbook was introduced during the litigation and sought to alter long-standing, legal employment practices of the Treasurer's Office

contrary to past County practice and the autonomy protected under S.C. Code Ann. § 4-9-650. Walls Affidavit at ¶¶ 38-41, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0471, lines 1-23).

The Treasurer's use of remote employees, including military spouses, was a long-standing practice acknowledged by the County. Walls Affidavit at ¶¶ 12-16, 18-20, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0468, lines 18-34, lines 39-40-p. 0469, lines 1-7). These employees have consistently been reimbursed for travel to perform essential in-person work in Beaufort County, and the County's belated attempt to deny those reimbursements is contrary to past practice and past County policy and the Treasurer's authority as defined in S.C. Code Ann. § 4-9-650. Walls Affidavit at ¶¶ 16, 20, 24, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0468, lines 30-34; p. 0469, lines 3-7, lines 15-18). The effect of the application of the 2024 Handbook to the Treasurer's Office would be to empower the County, through its administration, to force the resignation or termination of two individual employees who the Treasurer's Office seeks to retain. Walls Affidavit at ¶¶ 12-21, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 0468, line 18-p. 0469, line 9). Following the reasoning in *Eargle v. Horry County*, the trial court correctly held that a County lacks the authority to terminate employees of independently elected officials, and by application of the doctrine articulated in *Eargle*, a County may not bypass the express prohibition of our Supreme Court using the vehicle of a policy, regardless of whether it is a new or an existing one. Order at 5. (R. p. 0005, lines 6-20).

As previously discussed, Beaufort County's ordinances confirm that elected officials are responsible for managing their departmental budgets. Walls Affidavit at ¶ 25, Plaintiff's Motion for Preliminary Injunction, Exhibit A. (R. p. 046, lines 20-26). The County Administrator's

attempt to exercise a “veto power” over Treasurer-approved expenses violates these ordinances and improperly intrudes upon the Treasurer's statutory authority. Order at 5. (R. p. 0005, lines 6-20).

The trial court's injunction properly restrained the County from unlawfully interfering with the Treasurer's ability to manage her employees, approve necessary travel expenses, and administer her allocated budget, consistent with the statutory protections in S.C. Code Ann. § 4-9-650 and the constitutional framework upheld in *Eargle*. Order at 5. (R. p. 0005, lines 6-20).

CONCLUSION

To the extent that it enjoins the County from threatening employees of the Treasurer's Office for taking various actions directed by Treasurer and holding that the Treasurer was entitled to (i) permit Treasurer’s Office employees to work remotely, or not, (ii) set the salary or compensation of employees, (iii) direct that such employees incur expenses in the course of their employment, and (iv) otherwise establish fundamental working conditions of employees working in the Treasurer’s Office, within the confines of the budget allocated by County, the trial court's carefully reasoned order protects the statutory and constitutional independence of the Treasurer’s Office and the County’s interest in setting annual budgets, upholding the framework established by statute as interpreted by our Supreme Court in *Eargle*, while preserving the *status quo ante* during the pendency of the action. Respondent respectfully requests that this Court affirm the trial court's order as to these holdings and allow the underlying action to proceed while the parties further develop their position, until such time as the trial court may rule on the ultimate merits of the parties’ respective positions.

Respectfully submitted,

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APPEAL FROM THE COURT OF COMMON PLEAS
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v.

Beaufort County, a Body Politic Subdivision of the State of
South Carolina, and John Robinson, in his Capacity as Interim
Beaufort County Administrator..... Appellants.

PROOF OF SERVICE

The undersigned hereby certifies that on September 15, 2025, he caused to be served a copy of the foregoing **Final Brief of Respondent, Marie E. Walls, in her Capacity as Beaufort County Treasurer**, on all parties of record via electronic mail containing the above-referenced document to each counsel's individual AIS email address pursuant to SC Supreme Court Order 2022-05-06-04 as follows:

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