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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Robert L. Reibold, Administrative Law Judge
Docket No. 25-ALJ-17-0077-CC

Appellate Case No. 2025-001521

Terry Scott, ... Appellant,

v.

Charleston County Assessor, ... Respondent.

INITIAL BRIEF OF RESPONDENT

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STATEMENT OF THE CASE

This matter is before the Court upon Appellant Terry Scott's July 21, 2025, Notice of Appeal of the Order Granting Motion for Summary Judgment of the Honorable Robert L. Reibold, Administrative Law Judge ("ALJ"), dated July 7, 2025.

This appeal concerns the interpretation and application of a statute determining when to appraise a parcel of real property creating a property tax valuation dispute between Appellant and Respondent Charleston County Assessor ("Assessor"). Appellant contests the Assessor's property tax valuation for tax year 2023 of Appellant's real property. The property that is the subject of this appeal is located at 1109 Porcher School Road, Awendaw, South Carolina, and identified by Charleston County Tax Map Number 661-00-00-164 (the "Property").

On August 13, 2024, Scott filed her Appeal to the Charleston County Board of Assessment Appeals ("Board"). The Board rendered its decision on March 3, 2025, wherein the Board concurred with the Assessor that the fair market value of the Property was $170,000 for tax year 2023 based on the Assessable Transfer of Interest ("ATI") that occurred on July 29, 2022. (Board Decision).

On March 24, 2025, Scott contested the Board's Decision by filing a Request for Contested Case Hearing with the Administrative Law Court ("ALC"). (Req. for Contested Case Hr'g). On April 29, 2025, the ALJ issued his Order for Prehearing Statements. Petitioner Scott and Respondent Assessor filed their Prehearing Statements with the ALC on May 12, 2025, and May 16, 2025, respectively. (Pet'r ['s] Prehr'g Stmt and Resp't ['s] Prehr'g Stmt).

On June 11, 2025, the Assessor filed Respondent's Notice of Motion and Motion for Summary Judgment. (Resp't ['s] Notice of Mot. and Mot. for Summ. J.). On June 18, 2025, Scott filed Petitioner's Response to Respondent's Motion for Summary Judgment. (Pet'r ['s] Resp. to

Resp't ['s] Notice of Mot. and Mot. for Summ. J.). On July 7, 2025, the ALJ entered an Order Granting the Motion for Summary Judgment. (Order Granting the Mot. for Summ. J.).

This appeal followed.

INTRODUCTION

The Assessor determined the fair market value of Appellant's Property to be $170,000 for tax year 2023 pursuant to S.C. Code Ann. § 12-37-3140(A)(1) by performing an appraisal for an assessable transfer of interest that occurred in 2022. This value is due to Appellant's conveyance of the Property by deed and subsequent appraisal of the Property by the Assessor. The application and interpretation of S.C. Code Ann. § 12-37-3150 is the underlying issue in this appeal. S.C. Code Ann. § 12-37-3150 is the determinative statute when to appraise a parcel of property.

Appellant disagrees, contending that the conveyance of her interest in the Property is not an assessable transfer of interest that subjects the Property to appraisal by the Assessor. Appellant claims that there was no change in ownership that warranted the appraisal based on S.C. Code Ann. § 12-37-3150(B)(15). She claims that "she only added family members to her deed and there was no monetary consideration." (Bd. Decision). Respondent argues Appellant's reliance on § 12-37-3150(B)(15) is misguided based upon a plain reading of the statute.

Section 12-37-3150(B)(15) contemplates that both the grantor and the grantee owned an interest in the Property prior to the transfer of interest. Here, Appellant was the sole owner of the Property prior to transferring her ownership interest to herself and Sheila V. Powell, Emma Huger and Dorian Doles. Thus, § 12-37-3150(B)(15) is inapplicable because both the grantor and grantees did not own an interest in the Property prior to the conveyance.

The Assessor submits that a valid ATI occurs if there is a conveyance by deed–here, Appellant's conveyance by quit claim deed of her ownership interest in 2022 is an ATI. Therefore,

since the transaction qualifies as an ATI, the Assessor must reappraise the Property in the year of the transfer and record the new appraisal as the fair market value of the property as of December 31 of the year of the transaction. The Assessor performed an appraisal in accordance with the Uniform Standards of Professional Appraisal Practice showing various comparable properties to support the fair market value of $170,000.[1]

The Board concurred with the Assessor ruling that Petitioner Scott failed to meet her burden of proof. The Board's decision reflects the intent of the legislature in the application of the plain language of the statute. On the facts of this case, Appellant cannot prevail without a statutory basis and here, none exists.

STATEMENT OF FACTS

The tax year in dispute is 2023. (Resp't ['s] Prehr'g Stmt at 1). Appellant filed an objection to the assessment of the Property for tax year 2023, however, the objection was untimely, so Appellant's objection was treated as an objection for tax year 2024. (Letter from Assessor to Scott dated January 11, 2024).[2] The Property entered onto the Assessor's tax rolls in tax year 2023 following the ATI that occurred in 2022. (Resp't ['s] Prehr'g Stmt at 1). For tax year 2023, the Assessor determined the Property's fair market value and taxable value to be $170,000 as of December 31, 2022. (Resp't ['s] Prehr'g Stmt at 1).

The Property is a 2.57-acre parcel that contains a mobile home. In 2022, Appellant conveyed her ownership interest in the Property to herself and Sheila V. Powell, Emma Huger and Dorian Doles pursuant to that certain Quit Claim Deed dated July 29, 2022, and recorded August

[1] *Uniform Standards of Professional Appraisal Practice*, The Appraisal Foundation, at 18-24 (2020-2021 ed.).

[2] Scott disagreed with the Notice of Classification Appraisal and Assessment of Real Estate of the Property dated July 14, 2023, that she received from the County. She filed her written objection to the Notice with the Assessor, which was received by the Assessor on November 20, 2023. Scott failed to timely file her objection on or before October 12, 2023, in accordance with S.C. Code Ann. § 12-60-2510(A)(3). Therefore, the Assessor accepted her objection for tax year 2024.

25, 2022, in Book 1133, Page 593 in the Register of Deeds Office for Charleston County, South Carolina. (Resp't ['s] Prehr'g Stmt at 5).

The Property is the same property that was previously conveyed to Appellant by warranty deed of James McNeil dated February 18, 2020, and recorded April 22, 2020, in Book 0875, Page 896 in the Register of Deeds Office for Charleston County, South Carolina. The County's records show that the Property had a market value of $82,300 for tax years 2021 and 2022. The records currently show the Property has market value of $170,000 for tax year 2023. This value is due to Appellant's conveyance of the Property by deed and subsequent appraisal of it by the Assessor.

STANDARD OF REVIEW

Pursuant to S.C. Code Ann. § 12-60-3380 of the South Carolina Revenue Procedures Act, an appeal from the decision of the ALC must be made in accordance with S.C. Code Ann. § 1-23-610(B) of the South Carolina Administrative Procedures Act ("APA"). The APA sets forth the standard of review as follows:

> The review of the administrative law judge's order must be confined to the record. The court may not substitute its judgment for the judgment of the administrative law judge as to the weight of the evidence on questions of fact. The court of appeals may affirm the decision or remand the case for further proceedings; or, it may reverse or modify the decision if the substantive rights of the petitioner have been prejudiced because the finding, conclusion, or decision is:
>
> (a) in violation of constitutional or statutory provisions;
> (b) in excess of the statutory authority of the agency;
> (c) made upon unlawful procedure;
> (d) affected by other error of law;
> (e) clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record; or
> (f) arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.

S.C. Code Ann. § 1-23-610(B).

This appeal of the ALC's order granting of summary judgment concerns a question of law and statutory interpretation which this Court reviews *de novo*. *Cromey v. S.C. Dep't of Revenue*, 434 S.C. 475, 479, 864 S.E.2d 551, 553 (Ct. App. 2021) (citations omitted); *see also Fairfield Waverly, LLC v. Dorchester Cnty. Assessor*, 432 S.C. 287, 289, 852 S.E.2d 739, 740 (Ct. App. 2020) (citation omitted). "When reviewing a grant of a summary judgment motion, this court applies the same standard that governs the trial court under *Rule 56(c), SCRCP*." *Mead v Beaufort Cnty. Assessor*, 419 S.C. 125, 130, 796 S.E.2d 165, 168 (Ct. App. 2016). Additionally, this Court "may affirm any ruling, order, decision or judgment upon any ground(s) appearing in the Record on Appeal." Rule 220(c), SCACR.

ARGUMENT

Respondent requests that this Court affirm that the conveyance of the Property is an ATI which initiated an appraisal of it. Respondent further requests that this Court find the fair market value of the Property for tax year 2023 is $170,000 with a date of value of December 31, 2022, based on the Assessor's appraisal and presentation to the Board. Respondent bases these requests on the following statutory and/or case citations.

When a tax assessment case reaches the ALC "as a request for judicial review of [a] County Board of Assessment Appeals decision upholding [an] [a]ssessor's valuation," the proceeding in front of the ALC is a *de novo* hearing. *Smith v. Newberry Cnty. Assessor*, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002); *see also Reliance Ins. Co. v. Smith*, 327 S.C. 528, 534, 489 S.E.2d 674, 677 (Ct. App. 1997) ("[A]lthough a case involving a property tax assessment reaches the AL[C] in the posture of an appeal, the AL[C] is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the AL[C] is in the nature of a *de novo* hearing.").

S.C. Code Ann. § 12-37-930. Valuation of property, provides in pertinent part:

> All property must be valued for taxation at its true value in money which in all cases is the price which the property would bring following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used.

S.C. Code Ann. § 12-37-930.

S.C. Code Ann. § 12-37-3130. Definitions.

> As used in this article:
>
> [. . .]
>
> (4) "Assessable transfer of interest" means a transfer of an existing interest in real property that subjects the real property to appraisal. For purposes of this definition, an existing interest in real property includes life estate interests.

S.C. Code Ann. § 12-37-3130(4).

S.C. Code Ann. § 12-37-3140. Determining fair market value.

> (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) property tax year 2007;
> (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.
>
> […]
>
> (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(A)(1) and (E).

> S.C. Code Ann. § 12-37-3150. Determining when to appraise parcel of real property.
>
> > (A) 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:
> >
> > (1) a conveyance by deed; . . .
> >
> > An assessable transfer of interest resulting in the appraisal required pursuant to this article occurs at the time of execution of the instruments directly resulting in the transfer of interest and without regard as to whether or not the applicable instruments are recorded. Failure to record instruments resulting in a transfer of interest gives rise to no inference as to whether or not an assessable transfer of interest has occurred.
> >
> > (B) An assessable transfer of interest does not include:
> >
> > [. . .]
> >
> > (15) a transfer of a fractional interest between family members for zero monetary consideration, or a de minimis monetary consideration, whereby both the grantor and the grantee owned an interest in the property prior to the transfer. For purposes of this item, a family member includes a spouse, parent, brother, sister, child, grandparent, or grandchild.

S.C. Code Ann. § 12-37-3150(A)(1) and (B)(15).

"All rules of statutory construction are subservient to the one that legislative intent must prevail if it can be reasonably discovered in the language used, and that language must be construed in light of the intended purpose of the statute." *Ford v. Beaufort Cnty. Assessor*, 398 S.C. 508, 513, 730 S.E.2d 335, 338 (Ct. App. 2012).

A quit claim deed is a lawful means of conveying title. *Martin v. Ragsdale*, 71 S.C. 67, 77, 50 S.E. 671, 674 (1905). "In construing a deed, the court must determine the intent of the grantor." *Milton P. Demetre Family Ltd. P'ship v. Beckmann*, 413 S.C. 38, 55, 773 S.E.2d 596, 605 (Ct. App. 2014). "However, '[a] quitclaim deed does not guarantee the quality of title, but only conveys that which the grantor may lawfully convey.' *Mulherin-Howell v. Cobb*, 362 S.C.

588, 601, 608 S.E.2d 587, 594 (Ct. App. 2005) (acknowledging 'a quitclaim deed does not convey the fee, but only the right, title[,] and interest of the grantor') (citing *Martin*, 71 S.C. at 77, 50 S.E. at 674))." *Id.*

When a taxpayer appeals a property tax valuation, there is a presumption that an assessor's valuation of a piece of property is correct. *See S.C. Tax Comm'n v. S.C. Tax Bd. of Review*, 278 S.C. 556, 562, 299 S.E.2d 489, 492–93 (1983); *see also* 84 C.J.S. Taxation, Sec. 537(a), p. 1036 ("On appeal to a reviewing board or officer, the assessor's decision as to the situs of property, its taxability, and the valuation put on it generally is presumed to be correct until the contrary appears, and the person complaining has the burden of proving his grievance.").

"A taxpayer contesting an assessment has the burden of showing that the valuation of the taxing authority is incorrect." *Cloyd v. Mabry*, 295 S.C. 86, 88, 367 S.E.2d 171, 173 (Ct. App. 1988). "Ordinarily, this will be done by proving the actual value of the property. The taxpayer may, however, show by other evidence that the assessing authority's valuation is incorrect. If he does so, the presumption of correctness is then removed and the taxpayer is entitled to appropriate relief." *Id.* at 88–89, 367 S.E.2d at 173 (citation omitted). To determine a fair market price for real property, comparisons of the sale price of other properties of the same character may be utilized. *Id.*; *see also* 84 C.J.S. Taxation, Sec. 410-11.

South Carolina Courts have relied on the Appraisal Institute's standards for valuation of real property as published and updated in several editions of *The Appraisal of Real Estate*, which endorses the professional standards of the *Uniform Standards of Professional Appraisal Practice*. *See, e.g., S.C. Tax Comm'n v. S.C. Tax Bd. of Review*, 287 S.C. 415, 399 S.E.2d 131 (Ct. App. 1985).

The Assessor begins argument by first addressing the ultimate issue raised in this case. After addressing the ultimate issue, the Assessor will respond in turn to the issues on appeal as presented by Appellant.

I. THE ADMINISTRATIVE LAW JUDGE PROPERLY GRANTED SUMMARY JUDGMENT TO THE CHARLESTON COUNTY ASSESSOR THAT AN ASSESSABLE TRANSFER OF INTEREST OCCURRED UPON THE CONVEYANCE OF THE REAL PROPERTY OF APPELLANT PURSUANT TO S.C. CODE ANN. § 12-37-3150(A)(1).

This case is an ATI appeal. The primary issue before the Court is the appropriate value, for *ad valorem* taxation purposes, of the Property for tax year 2023. Resolution of this issue will require the Court to determine whether there is an ATI of the Property as that term is defined in S.C. Code Ann. § 12-37-3130. The issue is primarily a legal one as the parties dispute the interpretation and application of the related statutes.

The first issue involves whether to apply the ATI statute provided by S.C. Code Ann. § 12-37-3150 to a conveyance by deed of ownership interest in the Property from the Appellant to herself, her two sisters, and her daughter, as joint tenants with right of survivorship and not as tenants in common. The Assessor claims that for purposes of determining when a parcel of real property must be appraised, any conveyance of a property by deed must be appraised as an ATI.

A conveyance by quitclaim deed can be considered an ATI if it meets the statutory definition of an ATI, which is defined as a transfer of an existing interest in real property that subjects the real property to appraisal. A quitclaim deed is not explicitly excluded from this definition as those in § 12-37-3150(B)(1)-(15). South Carolina law clearly establishes that a quit claim constitutes a valid conveyance by deed. *See Martin v. Ragsdale,* 71 S.C. 67, 50 S.E. 671 (1905); *see also Mulhern-Howell v. Cobb,* 362 S.C. 588, 608 S.E.2d 587 (Ct. App. 2005) and *Milton P. Demetre Family Ltd. P'ship v. Beckmann,* 413 S.C. 38, 773 S.E.2d 596 (Ct. App. 2014).

Here, the Assessor's application of § 12-37-3150(A)(1) resulted in the Assessor making the determination that Appellant's conveyance by quitclaim deed is an ATI. And thus, because the Property underwent an ATI on July 29, 2022, this triggered a new appraisal of the Property's fair market value as of December 31, 2022. That value would go into effect for tax year 2023. *See* S.C. Code Ann. § 12-37-3140(A)(1)(b) and (E). The Assessor appraised the Property's fair market value at $170,000 for tax year 2022, which was carried forward to 2023.

II. THE ADMINISTRATIVE LAW JUDGE PROPERLY INTERPRETED AND APPLIED S.C. CODE ANN. § 12-37-3140(A)(1) AND (E) IN DETERMINING THE FAIR MARKET VALUE OF THE REAL PROPERTY OF APPELLANT AS APPRAISED BY THE CHARLESTON COUNTY ASSESSOR FOR THE 2023 TAX YEAR.

Pursuant to S.C. Code Ann. § 12-37-3140(A)(1), the fair market value of real property is its fair market value applicable for the later of: (a) property tax year 2007; (b) **December thirty-first of the year in which an assessable transfer of interest has occurred**; (c) as determined on appeal; or (d) as determined in a countywide reassessment program. (emphasis added). Pursuant to S.C. Code Ann. § 12-37-3140(E), 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.

The taxable status of real property for a given year is to be determined as of December 31st of the preceding tax year. *See Hampton Friends of the Arts v. S.C. Dep't of Revenue*, 401 S.C. 372, 375, 737 S.E.2d 628, 629–30 (2013); *see also Atkinson Dredging Co. v. Thomas*, 266 S.C. 361, 369, 223 S.E.2d 592, 596 (1976).

As noted earlier, the Property underwent an ATI in 2022 when the Property was conveyed via quitclaim deed. This triggered a new appraisal of the Property's fair market value. The date of valuation for the appraisal was December 31, 2022. That fair market value would go into effect for tax year 2023. *See* S.C. Code Ann. § 12-37-3140(A)(1)(b) and (E). Thus, the Assessor

appraised the Property's fair market value at $170,000 for tax year 2022, which was carried forward to 2023.

To determine a fair market price for real property, comparisons of the sale price of other properties of the same character may be utilized. *See Cloyd v. Mabry*, *supra*. The Assessor performed an appraisal in accordance with the Uniform Standards of Professional Appraisal Practice utilizing the sales comparison approach to value showing various comparable properties to support the fair market value of $170,000.

Appellant did not provide an appraisal of the Property based on the date of value of December 31, 2022. As noted in the ALJ's Order Granting Motion for Summary Judgment, Appellant disputes the propriety of a new assessment, but "she has not challenged the amount of the new appraised value." (Order at 8, ¶ 2). Without a challenge to the presumption of correctness of the Assessor's value, Appellant concedes the value, and the ALJ is correct in concluding the fair market value of the Property is $170,000 for tax year 2023.

The Assessor asks this Court to affirm the ALC Order concluding that the Property's fair market value is $170,000 for tax year 2023, upon the ground that Appellant did not challenge the fair market value of the appraisal, and that Appellant was not eligible for the ATI exemption pursuant to S.C. Code Ann. § 12-37-3150(B)(15).

III. APPELLANT FAILS TO SHOW THE ADMINISTRATIVE LAW JUDGE'S ORDER IS BASED ON ERRORS OF LAW OR MADE UPON UNLAWFUL PROCEDURE PURSUANT TO S.C. CODE ANN. § 1-23-610(B).

A. Appellant Fails to Show that the Plain Language and Meaning of S.C. Code Ann. § 12-37-3150(B)(15) was Altered by the Order.

Appellant first argues, Initial Brief Section I.A. at 7, that the ALJ altered the plain language and meaning of § 12-37-3150(B)(15) by "changing grantor to grantors and grantee to grantees thereby denying appellant exemption status." Appellant asserts that, "inserting an s in the words

grantor and grantee, **substantially** changes the plain language of the legislative intent." (Br. of Appellant at 8) (emphasis added). However, Appellant presents no cogent argument or analysis, and no showing how inserting an s in the words substantially changes the language and constitutes an error of law.

B. Appellant Fails to Show She Satisfies the Requirement of S.C. Code Ann. § 12-37-3150(B)(15).

Appellant asserts, Initial Brief Section I.B. at 9, that she has owned and still owns the Property, and that the addition of her two sisters and a daughter to the deed exempts the Property from the classification of an ATI. Appellant claims she satisfies the requirements of § 12-37-3150(B)(15). Again, she presents no reasoned argument regarding what she claims is the error of law or unlawful procedure.

Appellant has not addressed the requirement of the statute that she and her sisters and daughter must own an interest in the property prior to the transfer. Appellant's reliance on § 12-37-3150(B)(15) is not based upon a plain reading of the statute, and any attempt to explain away how she satisfies the statutory requirement is pointless. Section 12-37-3150(B)(15) contemplates that both the grantor and the grantee owned an interest in the property prior to the transfer of interest. In this case, § 12-37-3150(B)(15) does not apply because both the grantor and grantees did not own an interest in the Property prior to the conveyance. Instead, Appellant was the sole owner of the Property prior to transferring her ownership interest to herself, her two sisters and a daughter.

Nonetheless, Appellant takes the position that the statute's exemption is met because even though the three grantees had no interest in the Property before the conveyance, "she had an interest before the transfer, and is both a grantor and a grantee." (Order at 7, ¶ 2). The ALJ acknowledges Appellant's argument changes the requirement of the statute by altering the plain

language of it. The statute provides that the requirement of the conveyance be one "whereby both *the* grantor and *the* grantee" owned an interest prior to conveyance to one "whereby both *a* grantor and *a* grantee" owned an interest prior to conveyance. (Order at 7, ¶ 2).

The ALJ provides the best explanation for rejecting Appellant's argument:

> The Court does not construe the statute in this manner. The statute is expressed in the singular ("the" grantor and "the" grantee), and the circumstance envisioned by the statute is therefore one in which all grantors and all grantees would have an interest in the property prior to the transfer. Reading the statute as Petitioner suggests would negate this requirement. (Order at 7, ¶ 3).

The reading of the statute by the ALJ–that even though it is expressed in the singular–contemplates "situations in which more than one grantor or grantee might be involved." This is the correct interpretation of S.C. Code Ann. § 12-37-3150(B)(15), which the ALJ supports citing S.C. Code Ann. § 2-7-30, Construction of Words. (Order at 8).

C. Appellant Fails to Show the ALJ Erred in Dismissing the Assessor's Initial Application of the Statute.

Appellant erroneously states the statutory section the Assessor cited before the Board is a material fact of the case. The ALC eliminates Appellant's argument based on the law that a contested case hearing is a *de novo* proceeding. (Order at 5). Appellant understands the meaning of the *de novo* standard because she cites it in her Standard of Review. She states:

- The Court of Appeals reviews order granting summary judgment *de novo*,
- This means the appellate court makes its own independent judgment on the matter, without giving deference to the lower court's decision,
- The appellate court essentially starts from scratch, reviewing the same evidence and legal arguments presented to the trial court,
- Determining the proper interpretation of a statute is a question of law, and this Court reviews questions of law *de novo*. (Br. of Appellant at 2).

It would be a difficult ruling that the Assessor is bound by the hearing before the Board when the role of ALC is "not to reverse errors below but instead to conduct a wholly new hearing in which **either party may argue as it pleases**." (Order at 5, ¶ 3) (emphasis added). Yet, Appellant embraces an extreme position and advances her argument to this Court knowing and having cited the *de novo* standard of review.

The ALC correctly dispenses of Appellant's argument that the Assessor's initial citation to an inapplicable section of the statute "plays little role in the outcome of this case" because a trial *de novo* is one in which the whole case is tried as if no trial whatsoever had been had in the first instance. (Order at 5, ¶ 1; *see also Nat'l Health Corp. v. S.C. Dep't Health & Envtl. Control*, 298 S.C. 373, 378 at n. 1., 380 S.E.2d 841, 844 at n. 1 (Ct. App. 1989) (citing *Black's Law Dictionary,* 5th ed.1979)).

D. Appellant Fails to Show a Fallacy of the ALJ' Order.

Appellant asserts, Initial Brief Section I.D. at 11, that "[o]ne of the fallacies of the order and violation of constitutional or statutory provisions hinges upon the use of deed conveyance as the lynchpin for what constitutes an assessable transfer of interest." Again, Appellant does not present a comprehensible argument regarding what she claims is the fallacy of the Order, or what she claims is the violation of constitutional or statutory provisions.

Appellant's argument is that the use of a conveyance by deed as the lynchpin for what constitutes an ATI, is the fallacy of the ALC's Order. (Br. of Appellant at 11, ¶ 1). Appellant contends that because four of the fifteen provisions contained in S.C. Code Ann. § 12-37-3150(B) that reference a deed are not ATIs, then a conveyance by deed is not an ATI. (Br. of Appellant at 12).

Without addressing the explicit descriptive language of each of the four provisions of the statute that show why or how an ATI does not include those provisions, Appellant's argument is unavailing. Appellant applies the legal principle–*expressio unius est exclusio alterius* (the expression of one thing is the exclusion of another). She presumes the explicit mention of four exemptions in § 12-37-3150(B) that reference a deed implies § 12-37-3150(A)(1) that references a deed is intentionally excluded from its scope. However, she fails to represent the construction of the principle as accurately and fully as it deserves. To conclude a conveyance by deed is not an ATI requires an illogical and inexplicable alternative construction of the principle to the plain words of the statute. Appellant's position does not sensibly apply the principle and thus we are compelled to conclude a valid ATI occurs if there is a conveyance by deed.

Summarizing, the ATI statutes are one part of the South Carolina Real Property Valuation Reform Act, S.C. Code Ann. §§ 12-37-3110–3170. Statutes are not to be read "as though individual laws or collections of laws exist in a vacuum; instead, the [C]ourt considers the entire statute when determining its meaning." *Synovus Bank v. S.C. Dep't of Revenue*, 444 S.C. 30, 37, 906 S.E.2d 85, 89 (Ct. App. 2024). "[I]n ascertaining the intent of the legislature, a court should not focus on any single section or provision but should consider the language of the statute as a whole." *King v. AnMed Health (In re. Hosp. Pricing Litig.)*, 377 S.C. 48, 59, 659 S.E.2d 131, 137 (2008). "When multiple sections belong to the 'same general statutory scheme,' those sections 'must be construed together and each given effect[] if it can be done by any reasonable construction.'" *Synovus Bank*, 444 S.C. at 37, 906 S.E.2d at 89 (quoting *Hinton v. S.C. Dep't of Prob., Parole & Pardon Servs.*, 357 S.C. 327, 333, 592 S.E.2d 335, 338 (Ct. App. 2004)). The basic question here is whether the ALJ properly interpreted and applied the ATI statutes. The answer is "Yes." Appellant has no persuasive arguments in response.

The ALJ's and Assessor's interpretation and application of the ATI provisions set forth in S.C. Code Ann. § 12-37-3150(A)(1) and (B)(15), precisely harmonize with S.C. Code Ann. 12-37-3140(A)(1)(b) and (E), which dictates how to determine fair market value of real property. *See* S.C. Code Ann. § 12-37-3150(A)(1) & (B)(15); *see also* S.C. Code Ann. § 12-37-3140(A)(1)(b) & (E).

CONCLUSION

Appellant has not met her burden of showing that the Assessor's interpretation and application of the ATI statutes were incorrect. The Assessor respectfully requests that this Court affirm the ALC's finding that the 2022 deed constituted an ATI supporting the Assessor's reappraisal as of December 31, 2022, for the fair market value of $170,000 of the Property for tax year 2023, and that Appellant was not entitled to the ATI exemption in S.C. Code Ann. 12-37-3150(B)(15).

Respectfully submitted,

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