

STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT
Deborah Brooks Durden, Administrative Law Judge

RECEIVED

DEC 05 2025

SC Court of Appeals

Case No. 23-ALJ-17-0384
Case No. 23-ALJ-17-0385
Case No. 23-ALJ-17-0386
Case No. 23-ALJ-17-0387
Case No. 23-ALJ-17-0468
Case No. 23-ALJ-17-0469
Case No. 23-ALJ-17-0470

Greens of Rock Hill, LLC, Appellant,

v.

York County Assessor Respondent,

AND

Greens of Rock Hill, LLC, Appellant,

v.

York County Assessor Respondent,

AND

Veloway Office Building, LLC Appellant,

v.

York County Assessor Respondent,

AND

Riverwalk Flint Medical Office Building, LLC Appellant,

v.

York County Assessor Respondent,

AND

Riverwalk River District Building 6, LLC Appellant,

v.

York County Assessor Respondent,

AND

Riverwalk River District Building 7, LLC Appellant,

v.

York County Assessor Respondent,

AND

Riverwalk River District Building 9, LLC Appellant,

v.

York County Assessor Respondent.

FINAL BRIEF OF RESPONDENT

York, South Carolina
November 30, 2025

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STATEMENT OF ISSUES ON APPEAL

- I. **Whether the Administrative Law Court, in accordance with applicable statutes and legal precedent, correctly held that Appellants failed to meet the burden of demonstrating error in the Assessor/Respondent's valuations of the Subject Properties for tax year 2022.**
- II. **Whether the Administrative Law Court properly granted summary judgment in favor of Respondent because the Subject Properties were not improperly reassessed.**
- III. **Whether the appeal should be dismissed because it lacks a justiciable controversy.**
- IV. **Respondent requests the Court affirm the ruling of the Administrative Law Court on any ground appearing in the record.**

STATEMENT OF THE CASE

This appeal emanates from an Order of the South Carolina Administrative Law Court granting Summary Judgment in favor of Respondent York County Assessor's Motion for Summary Judgment with regard to the valuation of seven (7) properties in York County, South Carolina for tax year 2022. The issue before the Administrative Law Court is whether the Assessor correctly valued the land for each of the seven parcels for tax year 2022.

On October 3, 2024, the Administrative Law Court issued an Order consolidating the seven cases. (R. pp. 26-28). On March 14, 2025, the parties filed a Joint Stipulation of Facts. (R. pp. 71-84). Subsequently, on March 27, 2025, the parties filed an Amended Joint Stipulation of Facts. (R. pp. 85-99). On March 31, 2025, Appellants filed their Motion for Summary Judgment. (R. pp. 100-130). On April 8, 2025, Respondent filed its Response (R. pp. 131-142) and Motion for Summary Judgment. (R. pp. 150-167). On April 11, 2025, Appellants filed a Reply to Respondent's filing. (R. pp. 143-149).

On May 19, 2025, the Court issued an Order Granting Respondent's Motion for Summary Judgment and Denying Petitioners' Motion for Summary Judgment. (R. pp. 1-22). On May 27, 2025, Petitioners filed a Motion to Alter or Amend the May 19th Order. (R. pp. 179-193). On June 16, 2025, Respondent filed a Memorandum in Opposition to Petitioners' Motion to Alter or Amend. (R. pp. 194-201). On June 17, 2025, the Court issued an Order denying Petitioners' Motion to Alter or Amend. (R. pp. 23-25) (May 19th Order and the Order dated June 17, 2025 are collectively referred to as the "Order").

STATEMENT OF FACTS

(as stipulated and amended by the parties and filed with the Administrative Law Court)

(R. pp. 85-99)

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

The 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 § 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 § 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 1 is an 11.22 Acre Property, identified by TM #662-07-01-165
(the "11 Acre Property")

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 § 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 (the "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 York County Board of Assessment Appeals 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 Administrative Law Court.

15.83 Acre Property TMS #662-07-01-162 (the "15 Acre Property")

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 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 § 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 § 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 of Assessment Appeals for York County (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 York County Board of Assessment Appeals 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 § 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 October 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 Administrative Law Court.

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. RH 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 screenwall 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 § 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 Administrative Law Court.

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 § 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 Administrative Law Court.

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 § 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 Administrative Law Court.

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 recorded 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 § 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.

STANDARD OF REVIEW

Under South Carolina law, a Motion for Summary Judgment is proper where there is no genuine issue of material fact, and the court grants judgment as a matter of law. South Carolina Rules of Civil Procedure, Rule 56(c), SCRCP¹. Further, the appellate court applies the standard utilized by the trial court pursuant to SCRCP 56(c). Quail Hill, L.L.C. v. Cnty. of Richland, 387 S.C. 223, 234, 692 S.E.2d 499, 505 (2010)(stating appellate courts apply the same standard as the trial court under Rule 56(c), SCRCP); *See also* Town of Hollywood v. Floyd, 403 S.C. 466 744 S.E.2d 161 (2013)(appellate court applies the same Rule 56, SCRCP, standard as the trial court). Summary judgment is proper if, viewing the evidence and inferences to be drawn therefrom in a light most favorable to the nonmoving party, the pleadings, depositions, answers to interrogatories, admissions, and affidavits, if any, show that there is no genuine issue of material fact and that the moving party is entitled to a judgment as a matter of law. Rule 56(c), SCRCP; Quail Hill, 387 S.C. at 235, 692 S.E.2d at 505. It is not sufficient for a party to create an inference that is not reasonable or an issue of fact that is not genuine. Evans v. Stewart, 370 S.C. 522, 526, 636 S.E.2d 632, 635 (Ct.App.2006).

ARGUMENT

The issue in this appeal arises from the Administrative Law Court's correct and consistent holding that the Assessor properly valued the Subject Properties for the 2022 tax year. (R. pp. 15-18, 20-21). Despite Appellants' inaccurate assertion that the Subject Properties were improperly

¹ Rule 56 (c), SCRCP states: "Motions and Proceedings Thereon. The motion shall be served at least 10 days before the time fixed for the hearing. The adverse party may serve opposing affidavits not later than two days before the hearing. The judgment sought shall be rendered forthwith if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law. A summary judgment, interlocutory in character, may be rendered on the issue of liability alone although there is a genuine issue as to the amount of damages."

reassessed in 2022, the Stipulated Facts reflect that the valuations for each of the properties for tax year 2022 remained unchanged from tax year 2021, and were properly determined in accordance with applicable South Carolina law. (R. pp. 89-95, 97-98).

The Court correctly ruled in favor of Respondent's Motion for Summary Judgment because (1) Respondent's valuations of the Subject Properties for tax year 2022 were uncontested and therefore controlled; (2) the Subject Properties were not reassessed, and therefore not improperly reassessed, for tax year 2022; and (3) the initial appraisals of the Subject Properties, conducted prior to Tax Year 2022, were justified and appropriate. (R. pp. 2, 20-21). Finally, the Stipulations of Fact in these cases warrant dismissal of this appeal, as no justiciable controversy exists, due to the express agreement as to valuation. (R. pp. 20-21, 87).

I. The Administrative Law Court, in accordance with applicable statutes and legal precedent, correctly held that Appellants failed to meet their burden of demonstrating error in the Assessor/Respondent's valuations of the Subject Properties for tax year 2022.

An Assessor is "the sole person responsible for the valuation of real property . . . and the values set by the assessor may be altered only by the assessor or by legally constituted appellate boards, the department, or the courts[.]" S.C. Code Ann. § 12-37-90(h). An Assessor's decision as to the situs of property, its taxability, and the valuation put on it is presumed correct absent a showing to the contrary, and a person asserting otherwise bears the burden of proof. Cf. Newberry Mills v. Dawkins, 259 S.C. 7, 190 S.E.2d 503 (1972)("incumbent upon [one challenging value] to prove to the administrative bodies below that the . . . valuation of its property was not equivalent to the actual value or true value of the property"); see also 84 C.J.S. Taxation § 537 (1954). That burden of proof can be met by showing the actual value of the property at issue differs from the determination made by the Assessor. 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).

However, in this appeal, the parties stipulated to Respondent’s valuation of all the Subject Properties for tax year 2022. (R. pp. 87, 89-95, 97). The Court’s inquiry should end here by affirming the court below as the Rule 56 (c), SCRCPP, standard squarely applies as the stipulation leaves “no genuine issue as to any material fact” regarding valuation in the appeal. Appellants attempt to sidestep the tax year or valuations that were before the ALC by way of abstract argument, insisting that the issue on appeal is limited to consideration of whether and under what circumstances an Assessor may reassess real property outside a reassessment year. That abstract argument has no impact on the challenge to the Assessor’s valuations of the Subject Properties in tax year 2022. The argument is more akin to the fabricated arguments cautioned against in *Evans*, supra. Appellants’ chosen route also ignores the pertinent facts the parties stipulated to prior to the ALC’s issuance of its Order – facts reflecting that the valuations for tax year 2022 were proper and not in dispute. (R. pp. 2, 20-21). Because Appellants not only failed to show that the assessing authority’s valuation was incorrect for the relevant tax year, but further specifically stipulated to the accuracy of the valuations for Tax Year 2022 as determined by Respondent (R. p. 87), the ALC properly ruled in favor of Respondent (R. pp. 2, 20-21), and this Court should affirm the ruling and dismiss this appeal.

II. The Administrative Law Court properly granted summary judgment in favor of Respondent because the Subject Properties were not improperly reassessed.

A. The Subject Properties were last reassessed in 2020.

The Amended Joint Stipulations of Fact in the instant cases clearly contradict Appellants' assertion that Respondent improperly reassessed the Subject Properties, presumably for tax year 2022. (R. pp. 85-99). Tax year 2022 was not a reassessment year as indicated in the stipulated facts. *Id.* Rather, 2020 was the last quadrennial reassessment applicable to the Subject Properties. (R. pp. 88-99). During the period from 2020 to 2022, the assessed values for all the Subject Properties comported with the requirements of South Carolina law pertaining to increases in value that are attributable to a reassessment program. S.C. Code Ann. § 12-43-217(a); S.C. Code Ann. § 12-37-3140(B). (R. pp. 89-95, 97-98).

For a parcel of real property to be included in the reassessment program, and have increases attributable to that program limited to fifteen percent within a five-year period to the otherwise applicable fair market value, the parcel must first be placed on the Assessor's tax rolls, which in certain circumstances, requires that the property be appraised. In the present cases, the Subject Properties properly received initial appraisals over a number of years and prior to the 2020 quadrennial reassessment. There were no changes to the values of the Subject Properties in 2022 that would serve as a basis for Appellants' claim that there was improper reassessment. (R. pp. 89-95, 97-98). Moreover, the Subject Properties were placed on the Assessor's rolls over a number of years as each became a unique legal parcel of property (R. pp. 88-98), and South Carolina law together with the rules of statutory construction support the initial appraisals of the Subject Properties.

B. § 12-37-90(c) supports the initial appraisals of the Subject Properties.

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.) (hereinafter the "Valuation Reform Act"), which also provided that property becomes subject to reassessment if an assessable transfer of interest occurs. § 12-37-3140(A)(1)(b).

In the present cases, Respondent contends the "changed conditions" permitted appraisal of the Subject Properties for the years in which they were created. While arguably, the subdivision of property in it 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 inasmuch that they qualify as "changed conditions."

The Administrative Law Court (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, vs. Richland County Assessor, the ALC notably 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. With regard to whether the Valuation

Reform Act impliedly repealed the Assessor's obligations and authority under § 12-37-90(c), the ALC acknowledged that the language of the Valuation Reform Act explicitly clarifies that it is an additional component for purposes of the valuation of real property. Notably, the ALC pointed to § 12-37-3120 which 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 court's highlighting of the plain language of the statute, together with the rules of statutory construction indicate the existing dislike for implied repeal² (see Spectre, LLC, v. South Carolina Department of Health and Environmental Control, 386 S.C. 357, 372, 688 S.E.2d 844, 852 (2010)), led to the court's conclusion that the Valuation Reform Act and § 12-37-90(c) can be construed so that both provisions stand. Further, the court rejected the notion that a change in use is the sole change qualifying a property as having "changed conditions." While the holding in Palmer specifically involved an ATI, that fact was not dispositive as to the court's conclusion that there were "changed conditions" under § 12-37-90(c). Rather, the court used as its basis that the changes to the property extended beyond mere platting of the property, in reliance on Lindsey v. South Carolina Tax Commission, 302 S.C. 274, 395, S.E.2d 184 (1990), which found that the platting of property does not generally constitute a change in the value of the property. After establishing its basis, the court further held that there were several changes to the properties at issue in that case which represented real, physical changes to the property and to the previously assigned value. Id. Like the facts underlying Palmer, the transfer of some of the Subject

² Appellants' incorrectly assert that the ALC raised the issue of implied repeal *sua sponte*. Respondent's Motion for Summary Judgment refutes that assertion, as the issue was raised in that Motion.

Properties to entities under common control simply evince one more in an exhaustive list illustrating that changed circumstances existed on the Subject Properties at issue in this appeal.

The stipulated facts in the present cases support a finding of 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. (R. pp. 91-92). 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. *Id.* Similarly, the Riverwalk Flint Property was a raw land parcel until it was subdivided and become 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. (R. pp. 92-94). In 2019, construction of the office building on the Riverwalk Flint Property was completed, and it obtained a Certificate of Occupancy. *Id.* The Assessor first began taxing the Riverwalk Flint Property for the 2019 tax year. (R. p. 93). The Building 6 Property similarly followed the same trajectory. (R. pp. 94-95). In 2014, the Building 6 Property was created by subdivision from its parent parcel, which had been a raw land parcel. *Id.* In 2014, clearing, siting, and construction began on the parcel, and ownership was transferred to a different (albeit majority commonly controlled) limited liability company. (R. p. 95). In 2016, construction of a mixed-use building was completed on the Building

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.

6 Property, and it obtained a Certificate of Occupancy. *Id.* The Assessor first began taxing the Building 6 Property for the 2016 tax year. *Id.* The Building 7 Property did not exist prior to subdivision from its parent parcel, which was a raw land parcel, until 2017. (R. pp. 96-97). 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. *Id.* In 2019, construction of the mixed-use building was completed on the Building 7 Property, and it obtained a Certificate of Occupancy. *Id.* The Assessor first began taxing the Building 7 Property for the 2018 tax year. (R. p. 97). Finally, the Building 9 Property came to exist after it was subdivided from its parent parcel, which was a raw land parcel, in 2016. (R. pp. 97-99). 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. *Id.* In 2017, construction of the mixed retail and apartment building was completed on the Building 9 Property, and it obtained a Certificate of Occupancy. (R. p. 98). The Assessor first began taxing the Building 9 Property for the 2017 tax year. *Id.* In each of these instances, the evidence overwhelmingly indicates a change in circumstances for each of the newly created parcels that evidence the Assessor's obligation to appraise the Subject Properties and include the parcels on his rolls.

C. The rules of statutory construction in conjunction with the South Carolina Valuation Reform Act and the South Carolina Constitution further support the decision of the Administrative Law Court.

"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 Cray. 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.

III. This Appeal should be dismissed as no justiciable controversy exists.

“[A] respondent . . . may raise on appeal any additional reasons the appellate court should affirm the [lower] court’s ruling, regardless of whether those reasons have been presented to or ruled on by the [lower] court.” I’On, L.L.C. v. Town of Mt. Pleasant, 338 S.C. 406, 419, 526 S.E.2d 716, 723 (2000).

Despite stipulating to the Assessor’s valuations of the Subject Properties for tax year 2022, and offering no evidence to substantiate the claim that the Assessor improperly reassessed the Subject Properties for tax year 2022, Appellants’ insistence that the Assessor erred in tax year 2022 because the Subject Properties are on the tax rolls after being appraised in various years prior to 2022 serves to underscore the abstract nature of Appellants’ challenge in these cases, and thus, raises justiciability concerns as a threshold matter. As demonstrated in the Amended Joint Stipulations of Fact (R. pp. 85-99), Appellants have failed as a matter of law to carry their threshold burden of illustrating that an actual dispute, evidenced by a ripe controversy requiring judicial determination, exists between the parties. (R. pp. 20-21).

A justiciable controversy must exist for any action to be maintained. Byrd v. Irmo High Sch., 321 S.C. 426, 430, 468 S.E.2d 861, 864 (1996). Any case lacking a justiciable controversy

will be dismissed. Bailey v. S.C. State Election Comm'n, 430 S.C. 268, 273, 844 S.E.2d 390, 392 (2020). “[A]n issue that is contingent, hypothetical, or abstract is not ripe for judicial review.” Jowers v. S.C. Dep’t of Health & Env’tl. Control, 423 S.C. 343, 353-54, 815 S.E.2d 446, 451 (2018) (quoting Colleton Cty. Taxpayers Ass’n v. Sch. Dist. of Colleton Cty., 371 S.C. 224, 242, 638 S.E.2d 685, 694 (2006)). In essence, Appellants ask the Court to render an opinion on an abstract and academic question regarding statutory interpretation of various tax codes which would have no impact on the valuations of the Subject Properties for tax year 2022. The foregoing deficiencies render Appellants’ challenge nonjusticiable, and necessitate dismissal of this appeal.

IV. Respondent requests the Court to affirm the Administrative Law Court on any Ground appearing in the Record.

Pursuant to Rule 220 (c), SCACR, the Respondent requests that the Court affirm the Order below upon any ground(s) that may appear in the Record.

CONCLUSION

For the foregoing reasons, the Administrative Law Court’s Order should be affirmed and this appeal should be dismissed.

Respectfully submitted,

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