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SC Court of Appeals

THE STATE OF SOUTH CAROLINA

The Court of Appeals

APPEAL FROM CHARLESTON COUNTY

SC Administrative Law Court

Honorable Robert L. Reibold, Administrative Law Judge

Case No. 2025-001521

Terry Scott.....Appellant,

v.

Charleston County Assessor Respondent,

FINAL BRIEF OF APPELLANT

Terry Scott
1619 Rodeo Drive
Virginia Beach, VA 23464
(757) 837-6838
Self-Represented

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Case No. 2025-001521

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v.

Charleston County Assessor

Respondent

INITIAL BRIEF OF APPELLANT

Terry Scott

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STATEMENT OF ISSUES ON APPEAL

1. Is the order granting summary judgement based on error of law?
2. Did the administrative court err in ordering a summary judgment based on procedures that prejudiced against the appellant?

STATEMENT OF THE CASE

Appellant, Terry Scott, has owned 1.6 acres of residential property located at 1109 Porcher School Road, Awendaw, South Carolina 29429, parcel number 6610000164 since December 2019. This property was willed to her by her father, James Mc Neil (R. pp. 27-30). In April of 2020, the property was conveyed to Appellant and recorded in Charleston County Book 0875, Page 896 (R. p. 31). In July of 2022, names of 3 family members were added to the property as allowed by South Carolina Code of Law, Title 12-Taxation Chapter 37 Assessment of Property Taxes Article 25, SECTION 12-37-3150(B)15 (R. pp.17, 44, 51-54, 60, 67, 74, 76). This code exempts transfers of property between family members from the classification of Assessable Transfer of Interest/ATI. For tax year 2023, Charleston County Assessor, classified the property as an ATI by applying SC Code 12-37-3150(A)8 which applies to corporations and business entities (R. p. 41). Appellant appealed the ATI classification (R. p. 76). The classification was affirmed. Appellant appealed the classification with Charleston County Board of Assessment Appeals in February 2025. The Board affirmed the decision of Charleston County Assessor on March 3, 2025. Appellant contested the decision of the board with

South Carolina Administrative Law Court (R. p. 76). On July 7, 2025, Honorable Robert J. Reibold entered an order in The South Carolina Administrative Law Court, docket 25-ALJ-17-0077-CC, granting Charleston County Assessor Summary Judgment by altering the “plain” language of SC Code 12-37-3150(B)15 (R. pp. 6-15). The granting of summary judgment was also based upon ignoring the error of the assessor. Finally, rules for civil procedures were disregarded which interfered with appellant’s due process. Appellant sent Proof of Service for Notice of Appeal on July 21, 2025, to Charleston County Assessor and Honorable Judge Robert J. Reibold.

STANDARD OF REVIEW

In South Carolina, the Court of Appeals reviews orders granting summary judgment de novo. This means the appellate court makes its own independent judgment on the matter, without giving any 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. *Catawba Indian Tribe v. State*, 372 S.C. 519, 524, 642 S.E.2d 751, 753 (2007). See also *Fairfield Waverly, LLC v. Dorchester County Assessor* 2020, <https://www.sccourts.org/>. Reviewing Appeal Cases from SC Administrative Law Court also falls under errors of law according to *CFRE, LLC v. Greenville Cty. Assessor*, 395 S.C. 67, 73, 716 S.E.2d 877, 880 (2011). The South Carolina Court of Appeals has jurisdiction pursuant to SC Code § 12-60-3380 (2024) which states “... Except as otherwise provided in this chapter, a party may appeal a

decision of the Administrative Law Court to the court of appeals. Appeal of a decision of the Administrative Law Court must be made in accordance with Section 1-23-610(B) of the South Carolina Appellate Court Rules”. S.C. Code Ann. § 1-23-380 provides that any party aggrieved by the final decision in a contested case and is exhausted with all administrative remedies is entitled to judicial review. The court cannot substitute its judgment for the judgment of the agency as to the weight of the evidence on questions of fact. The court can affirm the decision of the agency or remand the case for further proceedings. The court can reverse or modify the decision if substantial rights of the appellant are prejudiced or the administrative findings, inferences, conclusions, or decisions:

- violates constitutional or statutory provisions;
- exceeds statutory authority of the agency;
- is made upon unlawful procedure.
- is affected by other error of law;
- is clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record; or
- is arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion...

FACTS

The facts of the case include the following:

- The appellant's father, James McNeil, willed 1.6 acre of residential property to her and deed conveyance occurred on February 18, 2020. It was recorded in Charleston County records on April 22, 2020 (See Exhibits A, and B) (R. pp. 27-31).
- In July of 2022, names of 3 family members, Sheila V. Powell, Emma Huger, appellant's siblings, and Dorial Doles, appellant's daughter, were added to the deed of the property. (See exhibits B, page 2, and C) (R. p. 28, lines 1-10) (R. p. 40) (R. pp. 51-54).
- For tax year 2023, Charleston County assessor/respondent classified the property as a corporation, business, limited liability etc. entity using SC Code 12-37-3150(A). Because of this classification, the property value was reassessed from \$82,300 in 2022 to \$170,000 in 2023. The result was property taxes increased from \$1229.12 in 2022 to \$2646.22 in 2023. (See Exhibit E) and (R. p. 41).
- Appellant appealed the 2023 assessment with Charleston Board of Appeals on February 26, 2025. On March 3, 2025, Charleston County Board of Assessment Appeals concurred with assessor/respondent.
- Appellant appealed the decision of Charleston County Board of Assessment with State of South Carolina Administrative Law Court and Honorable Judge Robert L.

Reibold was assigned to the contested case on April 11, 2025.

- On June 11, 2025, Respondent Sent Notice of Summary Judgment and Motion for Summary Judgment to Appellant by Certified US Postal (R. pp. 46-49). Respondent's/Assessor's Notice of Summary Judgment and the Motion for Summary Judgment was mailed by Certified US Postal Service to Honorable Judge Robert L. Reibold on June 23, 2025 (R. p. 6, lines 33-34).
- Honorable Judge Reibold signed an order granting summary judgment to respondent on July 7, 2025 (See Exhibit F), (R. pp. 6-15).
- The order granting summary judgment disregarded the use of SC Code 12-37-3150(A) (R. p. 9, lines 7-36-p. 10 lines 1-7) by respondent to reassess Appellant's residential property.
- The order granting summary judgment changed the word grantor to grantors and the word grantee to grantees denying appellant exemption status of SC Code 12-37-3150(B)15 (R. p. 12, lines 20-32- p. 13, lines 1-17).
- Appellant appeals the order granting summary judgement. Appellate Case No.2025-001521 was assigned (R. pp. 20-23). The case number was received on August 4, 2025, by US Postal Service.

ARGUMENT

I. The order granting summary judgment was based on error of law.

The appellant owns 1109 Porcher School Road residential property (R. pp. 31-39) and added names of 3 family members in July of 2023 (R. pp. 51-54) (See exhibits B, page 2, and C) (R. p. 28, lines 1-10) (R. p. 40).

- A. SC Code 12-37-3150(B)15 States “an assessable transfer of interest does not include 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”. In the order granting summary judgment, the “plain” language and meaning of SC Code 12-37-3150(B)15 were altered by changing grantor to grantors and grantee to grantees thereby denying appellant exemption status (R. p. 12, lines 20-32- p. 13, lines 1-17). The following cases provide guidance for interpreting statutes. The primary purpose in interpreting statutes is to ascertain and effectuate the intent of the legislature. *Cain v. Nationwide Prop. and Cas. Ins. Co.*, 378 S.C. 25, 29, 661 S.E.2d 349, 351 (2008). Under the plain meaning rule, it is not the Court's place to change the meaning of a clear and unambiguous statute. *Hodges v. Rainey*, 341 S.C. 79, 85, 533 S.E.2d 578, 581 (2000). No. 26792. Furthermore, “[w]here there is one statute addressing an issue in general terms and another statute dealing with the identical issue in a more specific and definite manner, the more “specific statute” (Emphasis added) will be considered an exception to, or a

qualifier of, the general statute and given such effect." *Spectre, LLC v. S.C. Dept. of Health and Envtl. Control*, 386 S.C. 357, 688 S.E.2d 844, 851 (2010). In the order granting summary judgement, the "plain" language and meaning of SC Code 12-37-3150(B)15 (R. p. 12, lines 20-32- p. 13, lines 1-17) were altered by changing grantor to grantors and grantee to grantees thereby denying appellant exemption status. It is noted that this statute is one of several property tax statutes. The case of *S.C. State Ports Authority v. Jasper Cty* states "We do not look at statutes in isolation. Instead, we consider how the statutes operate with each other when striving to arrive at any one statute's proper meaning". See *S.C. State Ports Auth. v. Jasper Cty.*, 368 S.C. 388, 398, 629 S.E.2d 624, 629 (2006) ("In construing statutory language, the statute must be read as a whole and sections which are a part of the same general statutory law must be construed together and each one given effect."); *Duke Energy Corp. v. S.C. Dep't of Revenue*, 415 S.C. 351, 355, 782 S.E.2d 590, 592 (2016) ("[T]he [c]ourt should not concentrate on isolated phrases within the statute, but rather, read the statute as a whole and in a manner consonant and in harmony with its purpose."). The cardinal rule of statutory construction is to ascertain and effectuate the intent of the legislature. *Charleston County Sch. Dist. v. State Budget and Control Bd.*, 313 S.C. 1, 437 S.E.2d 6 (1993). Under the plain meaning rule, it is not the court's place to change the meaning of a clear and unambiguous statute. *Montgomery v. Spartanburg County Assessor* 419 S.C. 77, 795 S.E.2d 866,

(2016). Where the statute's language is plain and unambiguous, and conveys a clear and definite meaning, the rules of statutory interpretation are not needed, and the court has no right to impose another meaning. *Paschal v. State Election Comm'n*, 317 S.C. 434, 454 S.E.2d 890 (1995)). "What legislature says in the text of a statute is considered the best evidence of the legislative intent or will.

Therefore, the courts are bound to give effect to the expressed intent of the legislature." Norman J. Singer, *Sutherland Statutory Construction* § 46.03 at 94 (5th ed. 1992). *Grier v. Amisub of South Carolina, Inc* 397 S.C. 532, 725 S.E.2d 693, 2012 WL 1522737, 2012 S.C. LEXIS 97. Inserting an s in the words grantor and grantee, substantially changes the plain language of the legislative intent.

- B.** Section 12-37-3150 of SC Codes is entitled "Determining when to appraise parcel of real property". There are two sections that address what constitutes an assessable transfer of interest (ATI) and what does not. The intent is to provide guidance on when to appraise real estate property and when not to appraise parcel of real property. Section B of 12-37-3150 item 15 states "an assessable transfer of interest does not include 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."

The legislation punctuates the singular forms of grantor and grantee by use of the

word “The” meaning one person. The appellant is “The grantor” meaning, giver, and “The grantee”, meaning receiver. (See exhibit A) (R. p 31). The appellant in this case has owned and still owns the subject property. The addition of two sisters and a daughter, family members, to the property deed is exempted from the appraisal classification of assessable transfer of interest (ATI). Furthermore, there was zero monetary consideration. Appellant satisfies the requirement of SC Code 12-37-3150(B)15 for exemption status.

C. The code used by Charleston County Assessor is part of the material facts of the case (See Exhibit E) (R. p. 41). The July 7, 2025 order granting respondent summary judgement dismissed Charleston County assessor’s use of SC code Section 12-37-3150(A) (R. p. 9, lines 7-34 -p. 10 lines 1-7) to reassess the appellant’s property in 2023. Appellant argues that use of the code became the catalyst for legal proceedings regarding appellant’s property and presents genuine issue of material fact upon which the case hinges. The code states “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:… (8) a transfer of an ownership interest in a single transaction or as a part of a series of related transactions within a twenty-five year period in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than fifty percent of the

corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity....) The language of the code is clear and unambiguous. The assessor erred in applying it because it speaks to corporations and other business entities. The subject property is residential, and use of this code constitutes genuine issues with application of South Carolina tax codes. SC Code Ann. §12-43-210 provides for uniform and equitable assessments. It states “(A) All property must be assessed uniformly and equitably throughout the state.” Assessor’s use of SC Code Ann. §12-37-3150(A) presents substantial material facts. In the order granting summary judgment, the administrative law judge justified the decision by dismissing the weight of assessor’s error. Page 3 of the order states...

“...However, the fact that the Assessor cited an inapplicable statute plays little role in the outcome of this case” (R. p. 10, lines 1-7). The code selected by the assessor puts the property in a different tax valuation bracket. Assessor’s use of the code resulted in taxes increasing from \$82,300 in 2022 to \$170,000 in 2023. Many case laws exist that states that summary judgment must be based upon evidence that is most favorable to the appellant. “Determining whether summary judgment is appropriate, the court must view “all” [Emphasis added] evidence in the light most favorable to the nonmoving party. *Major v. City of Hartsville*, 398 S.C. 257 (2012). In *Baker v. Denton*, 37 F. Supp. 3d 794, 2014 WL 3955809 (D.S.C. 2014), the District Court, D. South Carolina, granted summary judgment to defendants due in

part to errors by plaintiff. The order granting summary judgement from The Administrative Law Judge erred in dismissing this fact of wrong code usage by assessor as not being a genuine issue.

D. Furthermore, the order granting summary judgement to respondent relied solely on the use of a deed for conveyance to affirm respondent's reassessment of the 1109 Porcher School Road Property with the result of taxes more than doubling in 2023. One 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. Section B of SC Code **12-37-3150** is titled "An assessable transfer of interest **does not include:**" (Emphasis added). In this section there are 4 exemptions that use the instrument of a **deed** to convey property.

(3) a transfer through foreclosure or forfeiture of a recorded instrument or through" deed" [Emphasis added] or conveyance in lieu of a foreclosure or forfeiture, until the redemption period has expired;

(9) a transfer of an interest in a timeshare unit by "deed" [Emphasis added] or lease.

(13) a transfer or renunciation by "deed" [Emphasis added], release, or agreement of a claim of interest in real property for the purpose of quieting and confirming title to real property in the name of one or more of the existing

owners of the real property or for the purpose of confirming or establishing the location of an uncertain or disputed boundary line;

(14) the execution or recording of a “deed” [Emphasis added] to real property for the purpose of creating or terminating a joint tenancy with rights of survivorship, provided the grantors and grantees are the same; or...

Based upon these examples from SC Title 12 – Taxation Chapter 37 Assessment of Property Taxes ARTICLE 1, deed conveyance is not the litmus test for what constitutes an Assessable transfer of interest. , "[W]here there is one statute addressing an issue in general terms and another statute dealing with the identical issue in a more specific and definite manner, the more “specific statute” (Emphasis added) will be considered an exception to, or a qualifier of, the general statute and given such effect." Spectre, LLC v. S.C. Dept. of Health and Env'tl. Control, 386 S.C. 357, 688 S.E. 2d 844, 851 (2010).

ARGUMENT

II The trial court erred in ordering a summary judgement because it was based on procedures that prejudiced the appellant. Rules of Procedure in Contested Cases For The Administrative Law Court states “In South Carolina civil cases, a Certificate of Service is a document that proves a party has provided copies of legal documents to other parties involved in the case. It's crucial for showing the court that all parties have been “notified “(emphasis added) of the legal proceedings, and it's typically filed along with the original document. The certificate must include the date of service, the method used,

and the names of the parties served. The order granting summary judgement to respondents indicated that the respondent's motion for summary judgement was not mailed to the court until June 23, 2025, verified by certificate of service with United States Postal Service (See footnote of Exhibit F page 1) (R. p. 6, lines 33-34). The petitioner/appellant copy of the motion for summary judgement included certificate of proof of service dated June 11, 2025, United States Postal Service (R. p. 49). Violation of filing by respondents prejudiced the proceedings in favor of respondents. At the writing of this brief, given a preponderance of the evidence, it appears that the motion for summary judgement documents filed with South Carolina Administrative Law Court were not the same ones mailed to appellant due to appellant's documents were post marked June 11, 2025, and the court's documents were post marked June 23, 2025. Item 19 section A of rules and procedures specifically provides the framework for filing motions. It states "Any party may file a written response to the motion within ten (10) days of "the filing of the motion" [Emphasis added] unless the time is extended or shortened by the administrative law judge". The 12-day difference signifies a substantial breach in rules and procedures protocol of the South Carolina Administrative Law Court. Furthermore, the conflict in filing and service dates brings into question the validity of the documents filed by the respondent (R. p. 6, lines 33-34). (See footnote 1 of Summary Judgement Order) The appellant was deprived of adequate opportunity to prepare, and the error materially affected the proceedings. The substantial differences in proof of service dates invalidate the order for summary judgement. The discrepancy in

filing dates for motion for summary judgement shortened appellant's response time and voided substantive rights. The granting of motion for summary judgement was made upon unlawful procedure in filing dates which prejudiced the appellant's due process and deprived appellant of adequate opportunity to prepare.

CONCLUSION

Based upon the foregoing facts, arguments, case laws, state codes, and other authorities, South Carolina Court of Appeals should rule in favor of the appellant. The administrative law judge granted summary judgment to the respondents by dismissing rules and procedures that prejudice the appellant and committed errors of law as evidenced by the referenced case laws statutes, and authorities.

Respectfully submitted,



Terry Scott
Appellant
1619 Rodeo
Drive
Virginia Beach, Virginia
23464(757) 837-6838

January 3, 2026

Property Information

Current Owner: SCOTT TERRY 1619 RODEO DRIVE VIRGINIA BEACH VA 23464	Property ID 6610000164
Physical Address 1109 PORCHER SCHOOL RD	Property Class 905 - VAC-RES-LOT
Plat Book/Page /	Neighborhood 341204 XB04 U.S. Highway 17, See Wee
Plat Acres 1.6000	

Legal Description: SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD

Sales History

Book	Page	Date	Grantor	Grantee	Type	Deed	Deed Price
1133	593	7/29/2022	SCOTT TERRY	SCOTT TERRY	<u>S</u>	<u>QC</u>	\$5
0875	896	2/18/2020	MCNEIL JAMES	SCOTT TERRY	<u>S</u>	<u>QC</u>	\$10
Z198	467	12/14/1990	CONVERSION CONVERSION	MCNEIL JAMES		<u>Ge</u>	\$0
M128	024	5/24/1982		CONVERSION CONVERSION		<u>Ge</u>	\$0

Exhibit A

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

LAST WILL AND TESTAMENT
OF
JAMES MCNEIL

I, the undersigned, James McNeil, a resident of and domiciled in the state and county aforesaid, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

**ITEM I
PERSONAL REPRESENTATIVE**

I hereby nominate, constitute and appoint as Personal Representative of this my Last Will and Testament Sheila Powell and direct that my Personal Representative shall serve without bond.

**ITEM II
PAYMENT OF DEBTS AND EXPENSES**

I direct that all debts that shall be legally owing by me, my funeral expenses, the expenses of my last illness, and the expenses of the administration of my estate, be paid by my Personal Representative as soon as practicable from my Residuary Estate, except that as to any debt secured by property, whether by mortgage or by any other security instrument, my Personal Representative may, in the sole discretion of my Personal Representative permit such property to pass subject to such debt. I authorize my Personal Representative to claim any of the expenses of the administration of my estate as income tax deductions upon an income tax return or returns whenever my Personal Representative deems such action advisable to achieve an overall reduction in the income and death taxes payable by my estate.

**ITEM III
PERSONAL AND HOUSEHOLD EFFECTS**

I give and bequeath all my personal and household effects of every kind including but not limited to furniture, appliances, furnishings, pictures, silverware, china, glass, books, jewelry, wearing apparel, boats, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of this property to my wife, Emily McNeil.

**ITEM IV
REAL PROPERTY**

I give, devise and bequeath all of my right, title and interest in my real property located at 1109 Porcher School Road in Awendaw, South Carolina to my daughter Terry Scott to be hers in fee simple. I give, devise and bequeath all of my right, title and interest in my real property located at 1230 Porcher School Road in Awendaw, South Carolina to my wife Emily McNeil to be hers in fee simple.

Exhibit B

**ITEM V
RESIDUARY**

I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description, (including lapsed legacies and devises), wherever situate and whether acquired before or after the execution of this Will, to my wife Emily McNeil to be hers in fee simple. Should Emily McNeil predecease me, I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description, (including lapsed legacies and devises), wherever situate and whether acquired before or after the execution of this Will to all of my daughters who survive me, in equal parts: Sheila Powell, Terry Scott, Pamela McNeil, Emma Huger, and Yvette Dilligard.

**ITEM VI
DEFINITION OF CHILDREN**

Names added to
2022 deed are
siblings.

In every instance where it is material, a legally adopted child, whether adopted before or after the date of the execution of this Will, shall be considered as if it were a natural born child of the adoptive parent. Consequently, any reference to a descendant, or issue, or a child of mine shall be construed to include any adopted children in the line of descent for all purposes (including tracing of descent) as if they had been related by blood. Additionally, any reference to a descendant, or issue, or a child of mine shall be construed to include any after born children or children conceived before my death but born after my death.

**ITEM VII
DEFINITION OF SURVIVES**

If any devisee (s) and I should die under such circumstances as would render it doubtful whether the devisee or I died first, then it shall be conclusively presumed for the purpose of this my Will that said devisee(s) predeceased me. Should any beneficiary under this Will die within fifteen (15) days of my death, then for purposes of this will, that beneficiary shall have predeceased me.

**ITEM VIII
FIDUCIARY POWERS**

By way of illustration and not of limitation, and in addition to any inherent, implied or statutory powers granted to personal representatives and trustees generally, my Personal Representative as Personal Representative and/or as Trustee is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will to allot, allocate between principal an income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sue for, to make distributions in cash or in kind or partly in each without regard to the income tax basis of such asset and in general; to exercise all of the powers in the management of my estate or the trust which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and deliver any and all instruments and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12 day of December, 2019.

James McNeil
JAMES MCNEIL

SIGNED, SEALED, PUBLISHED AND DECLARED by the above named Testator, **JAMES MCNEIL**, as and for his Last Will and Testament, in our presence and in the presence of said of said Testator, and in the presence of each other, have hereunto set our hands as witnesses thereto.

David Elliott Charleston, South Carolina
Danna Staley Moore Charleston, South Carolina

I, **James McNeil**, the Testator, sign my name to this instrument, consisting of a total of 4 pages (not including any attached Personal and Household Effects Memorandum to Will), this 12 day of December, 2019, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last Will and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

James McNeil
JAMES MCNEIL



[← RETURN](#) |
 [🔍 SALES](#) |
 [📄 TAX INFO](#) |
 [🏠 ADDITIONAL PROPERTY INFO](#) |
 [🖨️ PRINT](#)

Property Information

Current Owner:
 SCOTT TERRY
 1619 RODEO DRIVE
 VIRGINIA BEACH VA 23464

Property ID 6610000164
Physical Address 1109 PORCHER SCHOOL RD
Property Class 905 - VAC-RES-LOT
Plat Book/Page /
Neighborhood 341204 XB04 U.S. Highway 17, See Wee
Plat Acres 1.6000

Legal Description: SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD

Sales History

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0875	896	2/18/2020	MCNEIL JAMES	SCOTT TERRY	S	QC	\$10
Z198	467	12/14/1990	CONVERSION CONVERSION	MCNEIL JAMES		Ge	\$0
M128	024	5/24/1982		CONVERSION CONVERSION		Ge	\$0

[← RETURN](#) |
 [🔍 SALES](#) |
 [📄 TAX INFO](#) |
 [🏠 ADDITIONAL PROPERTY INFO](#) |
 [🖨️ PRINT](#)

2022 deed has
name of Appellants
daughter.

LOCAL FILE NUMBER		WEST VIRGINIA STATE DEPARTMENT OF HEALTH DIVISION OF VITAL STATISTICS				BIRTH NO.	
		CERTIFICATE OF LIVE BIRTH				7-88018998	
CHILD	1. CHILD NAME FIRST MIDDLE LAST DORIAN DONITA SCOTT					SEX FEMALE	DATE OF BIRTH (Mo., Day, Yr.) OCT. 19, 1988
	HOSPITAL NAME (If not in hospital, give street and number) PRINCETON COMMUNITY HOSPITAL 04					CITY, TOWN OR LOCATION OF BIRTH PRINCETON	
CERTIFIER	I certify that the stated information concerning this child is true to the best of my knowledge and belief					COUNTY OF BIRTH MERCER	
	5a. (Signature) <i>[Signature]</i> CERTIFIER NAME AND TITLE (Type or Print) JOHN D. MULDOON, M.D. REGISTRAR					DATE SIGNED (Mo., Day, Yr.) OCT. 19, 1988	
					NAME AND TITLE OF ATTENDANT AT BIRTH IF OTHER THAN CERTIFIER (Type or print)		
					MAILING ADDRESS (STREET OR RFD NO., CITY OR TOWN, STATE, ZIP) 203 12TH STREET EXTENSION PRINCETON, WV (24740)		
6a. (Signature) <i>[Signature]</i>					DATE RECEIVED BY REGISTRAR (Month, Day, Yr.) 11-18-88		
MOTHER	MOTHER-MAIDEN NAME FIRST MIDDLE LAST TERRY ANNETTE MCNEIL					AGE (At time of this birth) 26	STATE OF BIRTH (If not in U.S.A., name country) SOUTH CAROLINA
	RESIDENCE-STATE WV	COUNTY MERCER	CITY, TOWN OR LOCATION PRINCETON			STREET & NUMBER OF RESIDENCE #15 COLONIAL HILLS APTS ATHENS RD.	
	MOTHER'S MAILING ADDRESS - If same as above, enter Zip Code only 24740					INSIDE CITY LIMITS (Specify Yes or No) YES	
FATHER	FATHER NAME FIRST MIDDLE LAST MICHAEL ANTHONY SCOTT					AGE (At time of this birth) 26	STATE OF BIRTH (If not in U.S.A., name country) ALABAMA
	I certify that the personal information provided on this certificate is correct to the best of my knowledge and belief (Signature of Parent or other Informant) 11a. (Signature) TERRY ANNETTE SCOTT					RELATION TO CHILD MOTHER	

DEATH UNDER ONE YEAR OF AGE
Enter State File Number of death certificate for this child

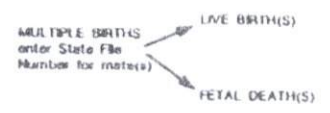


Exhibit C

LOCAL FILE NUMBER

WEST VIRGINIA STATE DEPARTMENT OF HEALTH
DIVISION OF VITAL STATISTICS

BIRTH NO.

7-88018998


CERTIFICATE OF LIVE BIRTH

CHILD	CHILD-NAME FIRST MIDDLE LAST			SEX	DATE OF BIRTH (Mo., Day, Yr.)	HOUR
	DORIAN DONITA SCOTT			FEMALE	OCT. 19, 1988	4:40A.M.
CERTIFIER	HOSPITAL NAME (If not in hospital, give street and number)			CITY, TOWN OR LOCATION OF BIRTH		COUNTY OF BIRTH
	PRINCETON COMMUNITY HOSPITAL			PRINCETON		MERCER
CERTIFIER	I certify that the stated information concerning this child is true to the best of my knowledge and belief			DATE SIGNED (Mo., Day, Yr.)	NAME AND TITLE OF ATTENDANT AT BIRTH IF OTHER THAN CERTIFIER (Type or print)	
	5a. (Signature) <i>[Signature]</i> CERTIFIER NAME AND TITLE (Type or Print) JOHN D. MULDOON, M.D. REGISTRAR			OCT. 19, 1988		
MOTHER	MOTHER-MAIDEN NAME FIRST MIDDLE LAST			DATE RECEIVED BY REGISTRAR (Month, Day, Yr.)		
	TERRY ANNETTE MCNEIL			11-18-88		
MOTHER	RESIDENCE-STATE	COUNTY	CITY, TOWN OR LOCATION	AGE (At time of this birth)	STATE OF BIRTH (If not in U.S.A., name country)	
	WV	MERCER	PRINCETON	26	SOUTH CAROLINA	
FATHER	MOTHER'S MAILING ADDRESS - If same as above, enter Zip Code only			STREET & NUMBER OF RESIDENCE		
	24740			#15 COLONIAL HILLS APTS ATHENS RD.		
FATHER	FATHER-NAME FIRST MIDDLE LAST			AGE (At time of this birth)	STATE OF BIRTH (If not in U.S.A., name country)	
	MICHAEL ANTHONY SCOTT			26	ALABAMA	
FATHER	I certify that the personal information provided on this certificate is correct to the best of my knowledge and belief (Signature of Parent or other Informant)			RELATION TO CHILD		
	11a. (Signature) TERRY ANNETTE SCOTT			11b. MOTHER		

DEATH UNDER ONE YEAR OF AGE
Enter State File Number of death certificate for this child

MULTIPLE BIRTHS or State File Number for mate(s)
LIVE BIRTH(S)
FETAL DEATH(S)

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2018

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2018	10-01-2018	7625488	1-5	OT6	52,900	3,180	274.5	\$872.91
PROPERTY DESCRIPTION					COUNTY SALES TAX CREDIT -47.61 MUNICIPAL SALES TAX CREDIT -35.44 AMOUNT PAID \$-789.86			
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464					PAY THIS AMOUNT ON OR BEFORE 01-15-2019 \$0.00			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
44.7	94.54	COUNTY GOVERNMENT OPERATING	
6.1	19.40	COUNTY GOVERNMENT BONDS (958-4640)	14.43
123.2	391.78	CCSD OPERATING	
28.0	89.04	CCSD BONDS (743-2552)	60.87
4.3	13.67	PARKS & RECREATION OPERATING	
1.8	5.72	PARKS & RECREATION BONDS (762-2172)	2.45
1.9	6.04	TRIDENT TECHNICAL COLLEGE OPERATING	
1.0	3.18	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.17
26.5	48.83	TOWN OF AWENDAW (928-3100)	6.18
37.0	117.66	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.90
274.5	789.86	TOTAL TAXES	100.00
	789.86	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2018 12:00:00AM
 BILL NUMBER: 7625488
 FOR PERIOD COMMENCING 01-01-2018

AMOUNT DUE ON OR AFTER	
01-16-2019	*****0.00
02-04-2019	*****0.00
03-18-2019	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2019

AMOUNT

\$0.00

U.S. DOLLARS ONLY

Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402


MAILING ADDRESS CHANGE

EMAIL

Exhibit D

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2019

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2019	10-01-2019	8440223	1-5	OT6	52,900	3,180	278.9	\$886.90

PROPERTY DESCRIPTION					
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		
3	6610000164	1.60		COUNTY SALES TAX CREDIT	-47.61
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD  TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464				MUNICIPAL SALES TAX CREDIT	-33.33
				PENALTY	24.18
				AMOUNT PAID	\$-830.14
				PAY THIS AMOUNT ON OR BEFORE 01-15-2020	\$0.00

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
44.7	94.54	COUNTY GOVERNMENT OPERATING	
6.1	19.40	COUNTY GOVERNMENT BONDS (958-4640)	14.14
126.7	402.91	CCSD OPERATING	
28.0	89.04	CCSD BONDS (743-2552)	61.04
4.3	13.67	PARKS & RECREATION OPERATING	
1.8	5.72	PARKS & RECREATION BONDS (762-2172)	2.41
1.9	6.04	TRIDENT TECHNICAL COLLEGE OPERATING	
1.0	3.18	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.14
26.5	50.94	TOWN OF AWENDAW (928-3100)	6.32
37.9	120.52	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.95
278.9	805.96	TOTAL TAXES	100.00
	805.96	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



TAX BILL DATE: 10/1/2019 12:00:00AM
 BILL NUMBER: 8440223
 PERIOD COMMENCING 01-01-2019

AMOUNT DUE ON OR AFTER	
01-16-2020	*****0.00
02-02-2020	*****0.00
03-17-2020	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2020

AMOUNT \$0.00

U.S. DOLLARS ONLY


Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE

EMAIL

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2020

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2020	10-01-2020	9126818	1-5	OT6	60,835	3,650	263.2	\$960.69
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD								
 TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464								
					COUNTY SALES TAX CREDIT -45.63 MUNICIPAL SALES TAX CREDIT -37.11 AMOUNT PAID \$-877.95			
					PAY THIS AMOUNT ON OR BEFORE 01-15-2021 \$0.00			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	104.75	COUNTY GOVERNMENT OPERATING	
6.1	22.27	COUNTY GOVERNMENT BONDS (958-4640)	14.47
118.6	432.89	CCSD OPERATING	
28.0	102.20	CCSD BONDS (743-2552)	60.95
4.0	14.60	PARKS & RECREATION OPERATING	
1.8	6.57	PARKS & RECREATION BONDS (762-2172)	2.41
1.8	6.57	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	2.56	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.04
25.6	56.33	TOWN OF AWENDAW (928-3100)	6.42
35.4	129.21	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.72
263.2	877.95	TOTAL TAXES	100.00
	877.95	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



AX BILL DATE: 10/1/2020 12:00:00AM
 BILL NUMBER: 9126818
 TAX PERIOD COMMENCING 01-01-2020

AMOUNT DUE ON OR AFTER	
01-16-2021	*****0.00
02-02-2021	*****0.00
03-17-2021	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2021

AMOUNT \$0.00

U.S. DOLLARS ONLY

Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE

EMAIL ADDRESS

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2021

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2021	10-01-2021	10241063	1-5	OT6	82,300	4,940	269.0	\$1,328.86

PROPERTY DESCRIPTION					
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID		
3	6610000164	1.60		COUNTY SALES TAX CREDIT	-71.60
				MUNICIPAL SALES TAX CREDIT	-46.91
				AMOUNT PAID	\$-1,210.35

1109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME
 -AND S SIDE PORCHER SCHOOL RD



TERRY SCOTT
 1619 RODEO DRIVE
 VIRGINIA BEACH VA 23464

TOTAL TAX: \$1,328.86

CREDIT: -118.51

TOTAL: \$-1,210.35

PAY THIS AMOUNT ON OR BEFORE 01-18-2022 \$0.00

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	131.93	COUNTY GOVERNMENT OPERATING	
6.1	30.13	COUNTY GOVERNMENT BONDS (958-4640)	13.39
123.7	611.08	CCSD OPERATING	
28.0	138.32	CCSD BONDS (743-2552)	61.92
4.0	19.76	PARKS & RECREATION OPERATING	
1.8	8.89	PARKS & RECREATION BONDS (762-2172)	2.37
1.8	8.89	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	3.46	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.02
26.3	83.01	TOWN OF AWENDAW (928-3100)	6.86
35.4	174.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.45
269.0	1,210.35	TOTAL TAXES	100.00
	1,210.35	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD

*** CORRECTED BILL PER ASSESSOR ***



AX BILL DATE: 10/1/2021 12:00:00AM
 BILL NUMBER: 10241063
 TAX PERIOD COMMENCING 01-01-2021

AMOUNT DUE ON OR AFTER	
01-19-2022	*****0.00
02-02-2022	*****0.00
03-17-2022	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-18-2022

AMOUNT \$0.00

U.S. DOLLARS ONLY

Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE _____

EMAIL ADDRESS _____

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2022

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2022	10-01-2022	10997389	1-5	OT6	82,300	4,940	275.3	\$1,359.98
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD					COUNTY SALES TAX CREDIT -89.71 MUNICIPAL SALES TAX CREDIT -41.15 AMOUNT PAID \$-1,229.12 PAY THIS AMOUNT ON OR BEFORE 01-17-2023 \$0.00			

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.2	113.82	COUNTY GOVERNMENT OPERATING	
6.1	30.13	COUNTY GOVERNMENT BONDS (958-4640)	11.71
130.0	642.20	CCSD OPERATING	
28.0	138.32	CCSD BONDS (743-2552)	63.50
4.0	19.76	PARKS & RECREATION OPERATING	
1.8	8.89	PARKS & RECREATION BONDS (762-2172)	2.33
1.8	8.89	TRIDENT TECHNICAL COLLEGE OPERATING	
0.7	3.46	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	1.00
26.3	88.77	TOWN OF AWENDAW (928-3100)	7.22
35.4	174.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	14.23
275.3	1,229.12	TOTAL TAXES	100.00
	1,229.12	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



AX BILL DATE: 10/1/2022 12:00:00AM
 BILL NUMBER: 10997389
 TAX PERIOD COMMENCING 01-01-2022

AMOUNT DUE ON OR AFTER	
01-18-2023	*****0.00
02-02-2023	*****0.00
03-17-2023	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-17-2023

AMOUNT

\$0.00

U.S. DOLLARS ONLY

Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING
 ADDRESS
 CHANGE

EMAIL
 ADDRESS

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2023

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2023	10-01-2023	11768152	1-5	OT6	170,000	10,200	285.6	\$2,913.12

PROPERTY DESCRIPTION				
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID	
3	6610000164	1.60		

1109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME
 -AND S SIDE PORCHER SCHOOL RD


 TERRY SCOTT
 1619 RODEO DRIVE
 VIRGINIA BEACH VA 23464

COUNTY SALES TAX CREDIT	-185.30
MUNICIPAL SALES TAX CREDIT	-81.60
AMOUNT PAID	\$-2,646.22
PAY THIS AMOUNT ON OR BEFORE 01-16-2024	
	\$0.00

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.7	240.04	COUNTY GOVERNMENT OPERATING	
5.8	59.16	COUNTY GOVERNMENT BONDS (958-4640)	11.31
138.3	1,410.66	CCSD OPERATING	
26.0	265.20	CCSD BONDS (743-2552)	63.33
4.0	40.80	PARKS & RECREATION OPERATING	
1.8	18.36	PARKS & RECREATION BONDS (762-2172)	2.24
1.8	18.36	TRIDENT TECHNICAL COLLEGE OPERATING	
0.5	5.10	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	0.89
26.3	186.66	TOWN OF AWENDAW (928-3100)	7.05
39.4	401.88	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	15.19
285.6	2,646.22	TOTAL TAXES	100.00
	2,646.22	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



AX BILL DATE: 10/1/2023 12:00:00AM
 BILL NUMBER: 11768152
 TAX PERIOD COMMENCING 01-01-2023

AMOUNT DUE ON OR AFTER	
01-17-2024	*****0.00
02-02-2024	*****0.00
03-19-2024	*****0.00

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-16-2024

AMOUNT \$0.00


U.S. DOLLARS ONLY

Make Payments To:
 CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING ADDRESS CHANGE _____

EMAIL ADDRESS _____

THIS TAX BILL DOES NOT REFLECT ANY TAXES YOU MIGHT OWE FOR PREVIOUS YEARS
 COMBINED TAXES FOR: CHARLESTON COUNTY - WIDE ENTITIES AND 1-5 TOWN OF AWENDAW
 REAL PROPERTY TAXES FOR PERIOD COMMENCING 01-01-2024

TAX YEAR	BILL DATE	BILL NUMBER	DISTRICT	ASSESSMENT RATIO	APPRAISAL	ASSESSMENT	MILLAGE	TOTAL TAX
2024	10-01-2024	12514097	1-5	OT6	170,000	10,200	291.1	\$2,969.22
PROPERTY DESCRIPTION								
BUILDINGS	PARCEL ID	ACRES	MORTGAGE CODE/ID					
3	6610000164	1.60						
1109 PORCHER SCHOOL RD SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B SITE NAME -AND S SIDE PORCHER SCHOOL RD								
 TERRY SCOTT 1619 RODEO DRIVE VIRGINIA BEACH VA 23464								
					COUNTY SALES TAX CREDIT		-153.00	
					MUNICIPAL SALES TAX CREDIT		-79.90	
					PAY THIS AMOUNT ON OR BEFORE 01-15-2025		\$2,736.32	

YOU CAN PAY YOUR TAXES ONLINE AT www.charlestoncounty.org

IMPORTANT INFORMATION ON BACK OF THIS BILL

DISTRIBUTION OF YOUR TAX DOLLARS

MILLS	TAX DOLLARS	GOVERNMENT AGENCY	PERCENTAGE OF TAX
41.7	272.34	COUNTY GOVERNMENT OPERATING	
6.3	64.26	COUNTY GOVERNMENT BONDS (958-4640)	12.30
145.2	1,481.04	CCSD OPERATING	
23.0	234.60	CCSD BONDS (743-2552)	62.70
4.0	40.80	PARKS & RECREATION OPERATING	
1.8	18.36	PARKS & RECREATION BONDS (762-2172)	2.16
1.8	18.36	TRIDENT TECHNICAL COLLEGE OPERATING	
0.0	0.00	TRIDENT TECHNICAL COLLEGE BONDS (574-6111)	0.67
26.3	188.36	TOWN OF AWENDAW (928-3100)	6.88
41.0	418.20	AWENDAW MCCLELLANVILLE CONSOLIDATED FPD (958-4640)	15.28
291.1	2,736.32	TOTAL TAXES	100.00
	2,736.32	PAY THIS AMOUNT	

TEAR AT PERFORATION AND RETURN BOTTOM PORTION WITH PAYMENT

PROPERTY DESCRIPTION
 PARCEL ID: 6610000164
 109 PORCHER SCHOOL RD
 SUBDIVISION NAME -MIDDLETON PT DESCRIPTION -LOT 1-B
 SITE NAME -AND S SIDE PORCHER SCHOOL RD



AX BILL DATE: 10/1/2024 12:00:00AM
 BILL NUMBER: 12514097
 TAX PERIOD COMMENCING 01-01-2024

AMOUNT DUE ON OR AFTER
 01-16-2025 *****2,818.41
 02-03-2025 *****3,009.95
 03-17-2025 *****3,146.77

PAY YOUR TAXES ONLINE AT: www.charlestoncounty.org

IF PAYING ON OR BEFORE 01-15-2025

AMOUNT **\$2,736.32**

U.S. DOLLARS ONLY

Make Payments To:

CHARLESTON COUNTY TREASURER
 PO BOX 878
 CHARLESTON, SC 29402

MAILING
 ADDRESS
 CHANGE

EMAIL
 ADDRESS

Please clear the cache on your browser if you are seeing duplicate bills.

[RETURN](#) [PRINT](#)

[PROPERTY INFO](#)

Account Information

User Login: 19/05/2025 13:01 PM

Parcel Number
6610000164

Alternate Number

Property Type
Real

Owner Information

Current Owner:
SCOTT TERRY
1619 RODEO DRIVE
VIRGINIA BEACH, VA 23464

Location Information

Physical Address:
1109 PORCHER SCHOOL RD
AWENDAW SC 29429

TAG#
1-5 TOWN OF AWENDAW

Legal Description

Subdivision Name -MIDDLETON PT Description -LOT 1-B Site Name -AND S SIDE PORCHER SCHOOL RD

Tax Bills

PERIOD	DUE DATE	TAX	PENALTY	INTEREST	FEES	TOTAL PAID	AMOUNT DUE	STATUS
<input type="text"/>	1/15/2025	\$2,736.32	\$0.00	\$0.00	\$0.00	(\$2,736.32)	\$0.00	Paid
<input type="text"/>	1/16/2024	\$2,646.22	\$0.00	\$0.00	\$0.00	(\$2,646.22)	\$0.00	Paid
<input type="text"/>	1/17/2023	\$1,229.12	\$0.00	\$0.00	\$0.00	(\$1,229.12)	\$0.00	Paid
<input type="text"/>	1/18/2022	\$1,210.35	\$0.00	\$0.00	\$0.00	(\$1,210.35)	\$0.00	Paid

[RETURN](#) [PRINT](#)

[PROPERTY INFO](#)

1109 Porcher School Rd

Awendaw

Appraisal Report

Owners: Terry Scott, Dorian
Doles, Emma Huger, Sheila Powell

Represented by: Terry Scott

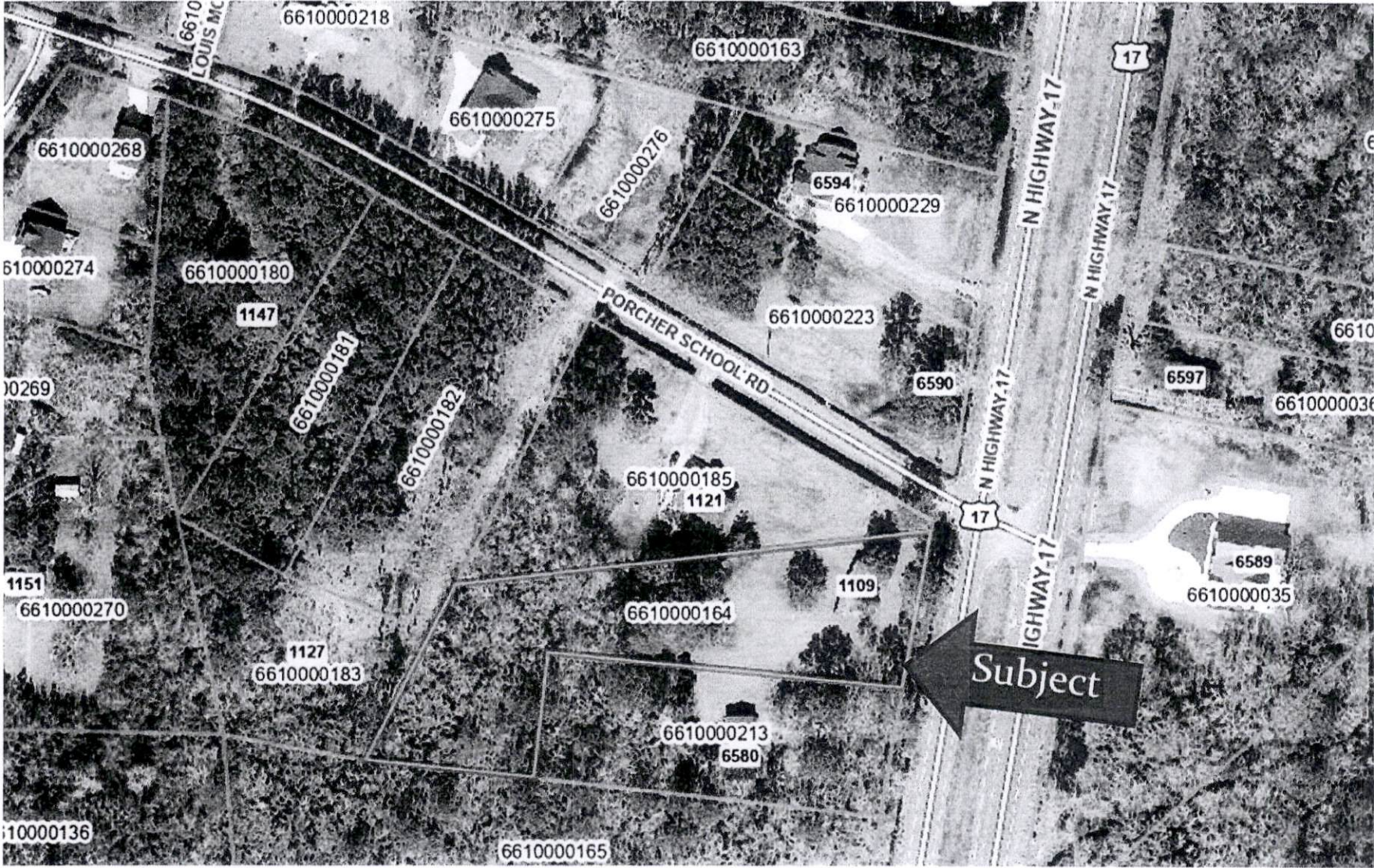
PID 661-00-00-164

BAA# 24-001

Subject Description

- 1.6 Acre Lot with well and septic.
- Located at the Corner of Highway 17 and Porcher School Rd in Awendaw, with frontage on Highway 17.
- This appraisal is being made based on the hypothetical assumption that the property is a Vacant Residential Lot with a well and septic tank. The Personal Property Mobile Home located on the lot, is not subject to this appraisal.

Aerial Photo



Subject Photo – Front View

(from Highway 17)



Subject Photo – Side View

(from Porcher School Rd)



Subject Photo – Street View



Issues Surrounding The Case

Appellant's Position:

- The property did not sell and there was no change in ownership that warranted a reassessment.
- The property should not have been reappraised as an Assessable Transfer of Interest based on South Carolina Statute 12-37-3150 (B)15.
- The Reassessment exceeds the capped 15%.
- The taxes more than doubled from previous year.
- **Owner value as of 12/31/2022 = \$ 82,300**

Issues Surrounding The Case

Assessor's Position:

- The subject property was transferred by deed, Book 1133 Pg 593, dated 7/29/2022 from Terry Scott to Terry Scott, Sheila V. Powell, Emma Huger and Dorian Doles.
- State statute 12-37-3150(A)8 qualifies the property as an Assessable Transfer of Interest due an ownership interest of more than fifty percent being conveyed.
- Since the prior deed, Book 0875 Pg 896, only had Terry Scott on the deed, State statute 12-37-3150 (B) 15 does not apply.
- Based on the recording of deed BK 1133 Pg 593 an Assessable Transfer of Interest occurred 7-29-2022.
- State statute requires property be appraised at fair market value as of 12/31 of the year of transfer.
- The 15% Cap of taxable value applies to the Countywide Reassessment, and the Cap is removed when an Assessable Transfer of Interest occurs.

Market value as of December 31, 2022:

\$170,000

Prior Deed



BP0875896

PPS:

4

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

QUIT-CLAIM DEED

NO TITLE EXAMINATION DONE

KNOW ALL MEN BY THESE PRESENTS THAT, **JAMES MCNEIL**, hereinafter referred to as Grantor, for and in consideration of the sum of (\$10.00) Dollars, and love and affection, paid to them by, **TERRY SCOTT** hereinafter known as Grantee, in the State aforesaid, County aforesaid, has remised, released, and forever quit-claimed, and by these presents does remise, release and forever quit-claim unto the said Grantee, the Grantee's heirs and assigns, the following described property located in Charleston County, South Carolina, to wit:

ALL THAT PIECE, parcel or lot of land, measuring and containing 2.57 acres, more or less, being on the West side of U.S. Highway #17, Christ Church Parish, Charleston County, South Carolina, and known as Lot 1 on a Plat dated October 24, 1986, made by James O. McClellan, III, Surveyor, said Plat entitled "PROPERTY OF HARPER McNEIL, LOCATED IN CHRIST CHURCH PARISH, CHARLESTON COUNTY, S.C." Said Plat is recorded in the R.M.C. Office for Charleston County on Plat Book BL, at page 148.

Said lot has such size, shape, dimensions, buttings and boundings as with reference to said Plat more fully and at larger appear.

Said property being a portion of the premises conveyed by Eugenia Gilliard, Mary G. Waldrip, Margaret Dottery, and Delores Barry, to Harper McNeil, by deed dated January 9, 1982, recorded in the R.M.C. Office for Charleston County in Book H-128, at page 24, and conveyed by Harper McNeil to James McNeil by deed and recorded in the R.M.C. Office for Charleston County in Book Z198, at page 467.

Grantee's Address: 2132 Dove Ridge Drive, Virginia Beach, VA
23464

TMS No.: 661-00-00-164

TOGETHER with all and singular, the Rights, members, Hereditaments and Appurtenances to the said Premises belonging, on or otherwise incident and appertaining.

TO HAVE AND TO HOLD, all and singular, the said premises before mentioned unto the said Grantee, Grantee's heirs, successors, and assigns forever, so that neither the said Grantor, nor Grantor's heirs, successors and assigns, nor any other person or persons, claiming under Grantor shall at any time hereafter by any way or means, have, claim or demand any right or title to the aforesaid premises or



South Carolina Statute 12-37-3150(A) 8

(8) a transfer of an ownership interest in a single transaction or as a part of a series of related transactions within a twenty-five year period in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than fifty percent of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. This provision does not apply to transfers that are not subject to federal income tax, as provided in subsection (B)(1), including, but not limited to, transfers of interests to spouses. The corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the applicable property tax assessor on a form provided by the Department of Revenue not more than forty-five days after a conveyance of an ownership interest that constitutes an assessable transfer of interest or transfer of ownership under this item. Failure to provide this notice or failure to provide accurate information of a transaction required to be reported by this subitem subjects the property to a civil penalty of not less than one hundred nor more than one thousand dollars as determined by the assessor. This penalty is enforceable and collectible as property tax and is in addition to any other penalties that may apply. Failure to provide this notice is a separate offense for each year after the notice was required;

STATE OF SOUTH CAROLINA ADMINISTRATIVE LAW COURT

Terry Scott,

Petitioner,

vs.

Charleston County Assessor,

Respondent.

Docket No. 25-ALJ-17-0077-CC

ORDER GRANTING MOTION FOR
SUMMARY JUDGMENT

STATEMENT OF THE CASE

This matter is before the South Carolina Administrative Law Court ("Court" or "ALC") pursuant to a Request for a Contested Case Hearing filed by Petitioner Terry Scott ("Petitioner").¹ Petitioner challenges the March 3, 2025 decision of the Charleston County Board of Assessment Appeals in which it concurred with the reassessment and valuation determinations of the Assessor ("Respondent" or "Assessor").²³ The subject property is 1109 Porcher School Road, Awendaw, South Carolina ("Property").

Petitioner filed her Request for a Contested Case on April 1, 2025. This matter was assigned to the undersigned on April 11, 2025. On April 29, 2025, the Court issued an Order for Prehearing Statements which were subsequently filed by the parties. Respondent filed a Motion for Summary Judgment and Petitioner filed a response in opposition.³

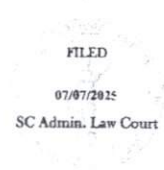
¹ The Court has jurisdiction of this matter pursuant to S.C. Code Ann. 1-23-600 (Supp. 2024) and 12-60-2540 (2014).

² While this matter reaches the Court somewhat in the posture of an appeal, the proceeding before the Court is a de novo contested case hearing. See *Richland Cnty. Assessor v. Hull*, 408 S.C. 405, 406, 759 S.E.2d 745, 746 (2014) (memorandum opinion adopting standard set forth in *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997)); *Smith v. Newberry cnty. Assessor*, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) ("When a tax assessment case reaches the AL[C] in this posture[, upon appeal from a county board decision], the proceeding in front of the AL[C] is a de novo hearing."); see also *Reliance*, 327 S.C. at 534, 489 S.E.2d at 677 ("[When] 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.").

³ Respondent's motion was not mailed to the Court until June 23, 2025 and thus was not filed until that date. However, Petitioner received the motion prior to that date and filed her response on June 18, 2025.

Exhibit F

For the reasons set forth below, the Court hereby grants the Respondent's motion for summary judgment.



BACKGROUND⁴

On February 18, 2020, James McNeil conveyed the Property to Petitioner, as sole grantee, by a deed subsequently recorded in Charleston County Register of Deed's Office in deed book 0875 at page 896 on April 22, 2020. On July 29, 2022, Petitioner executed a quit claim deed as the sole grantor and conveyed title to herself, Shelia V. Powell, Emma Huger, and Dorian Doles as joint tenants with right of survivorship and not as tenants in common. That deed was subsequently recorded in Charleston County Register of Deed's Office in deed book 0033 at page 593 on August 25, 2022. James McNeil was the Petitioner's father. Shelia Powell and Emma Huger are Petitioner's siblings. Dorian Doles is Petitioner's daughter.

The Respondent considered the 2022 deed to be an assessable transfer of interest ("ATI") pursuant to the South Carolina Real Property Valuation Reform Act, S.C. Code Ann. 12-373 1 10, et seq. (2014). Respondent's records showed the Property having a market value of \$82,300 for tax years 2021 and 2022. Upon learning of the 2022 deed, the Respondent appraised the Property and determined a market value of \$170,000 as of December 31, 2022.

Petitioner appealed that determination to the Charleston County Board of Assessment Appeal which concurred with the valuation decision on March 3, 2025. In its written decision, the Board summarized the presentation it received from Respondent's Senior Staff Appraiser

⁴ This summary of relevant facts is derived from undisputed facts contained in the prehearing statements or the motion and return filed by the parties, including exhibits.

and indicated that Assessor had relied upon sections "12-37-3150(A)8 and 12-37-3150(B)(10) to support her reason for the Assessable Transfer of Interest." The Board also summarized Petitioner's presentation, providing, in part, that:

there was no change in ownership that warranted a reassessment based on State Statute 12-31-3150(B)15. She argued she only added family members to her deed and there was no monetary consideration. She provided previous tax information to show increase in value and family obituary.

Petitioner filed a request for a contested case with the Court on April 1, 2025. Petitioner asserted therein that the new property assessment should be invalidated because the Assessor illegally applied subsection 12-37-3150(A)(8) as the basis on which the property was reassessed.

According to Petitioner, this statute applies solely to corporations and business. It does not apply,

Petitioner argues, to the transfer at hand because this transfer involved a conveyance between family members. Petitioner asserted a similar argument in her Prehearing Statement.

DISCUSSION

1. Summary Judgment Standard.

The South Carolina Rules of Civil Procedure may be applied in the Administrative Law Court at the discretion of the Administrative Law Judge. SCALC Rule 68. The South Carolina Rules of Civil Procedure in turn authorize the entry of summary judgment pursuant to Rule 56. The purpose of summary judgment is to expedite the disposition of cases which do not require the services of a fact finder. *Singleton v. Sherer*, 377 S.C. 185, 198, 659 S.E.2d 196, 203 (Ct. App. 2008).

Summary judgment is a drastic remedy which should be cautiously invoked so that a litigant is not improperly deprived of a trial on disputed factual issues. *Madison ex rel. Bryant v. Babcock Center, Inc.*, 371 S.C. 123, 134, 638 S.E.2d 650, 655 (2006), rehearing denied. Summary judgment is not appropriate where further inquiry into the facts of the case is desirable to clarify the application of the law. *Middleborough Horizontal Prop. Regime Council*

of Co—Owners v. Montedison s.p.A., 320 S.C. 470, 479, 465 S.E.2d 765, 771 (Ct.App.1995) (citing Baugus v. Wessinger, 303 S.C. 412, 401 S.E.2d 169 (1991)). "Even when there is no dispute as to evidentiary facts, but only as to the conclusions or inferences to be drawn from them, summary judgment should be denied." Nelson v. Charleston County Parks & Recreation Comm'n, 362 S.C. 1, 4, 605 S.E.2d 744, 746 (Ct.App.2004).

However, when plain, palpable, and indisputable facts exist on which reasonable minds cannot differ, summary judgment should be granted. USAA Prop. & Cas. Ins. Co. v. Clegg, 377 S.C. 643, 653, 661 S.E.2d 791, 796 (2008). The existence of a mere scintilla of evidence in support of the nonmoving party's position is not sufficient to overcome a motion for summary judgment. Kitchen Planners, LLC v. Freeman, 440 S.C. 456, 463, 892 S.E.2d 297, 301 (2023). Summary judgment is proper when there is no genuine issue as to any material fact and the moving party is entitled to judgment as a matter of law. Rule 56(c), SCRPC. The evidence and all reasonable inferences must be viewed in the light most favorable to the non-moving party. Knight v. Austin, 396 S.C. 518, 522, 722 S.E.2d 802, 804 (2012).

II. Respondent's Motion for Summary Judgment

Respondent argues that there is no dispute that a quitclaim deed which conveyed interests in the Property to its current owners was filed in 2022, and that transfer by way of a quit claim deed constitutes an ATI as a matter of law pursuant to section 12-37-3150(A)(1). Further, Respondent asserts Petitioner does not qualify for the exception provided in section 12-373150(B)(15). Consequently, the Respondent contends that it is entitled to summary judgment in this matter, and that the Property should be assessed at \$170,000.

Petitioner argues that section 12-37-3150(A)(8) was improperly and/or illegally applied. Petitioner also alleges gross negligence.⁵

III. Analysis

As a preliminary matter, the Court agrees with Petitioner that the statute initially cited by the Assessor does not authorize a reassessment of the Property. That section provides in relevant part that:

(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 . . .

(8) a transfer of an ownership interest in a single transaction or as a part of a series of related transactions within a twenty-five

year period in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than fifty percent of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. This provision does not apply to transfers that are not subject to federal income tax, as provided in subsection (B)(1), including, but not limited to, transfers of interests to spouses. The corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the applicable property tax assessor on a form provided by the Department of Revenue not more than forty-five days after a conveyance of an ownership interest that constitutes an assessable transfer of interest or transfer of ownership under this item.

S.C. Code Ann. 12-37-3150(A)(8). As Petitioner argues, this section applies to transfers of ownership interests in corporate entities or partnerships rather than a transfer of title between family members.

⁵ While Petitioner's opposition to summary judgment states that there are disputes of material fact, her arguments appear to be wholly legal in nature.

However, the fact that the Assessor cited an inapplicable statute plays little role in the outcome of this case. This matter reaches the Court somewhat in the posture of an appeal, but the proceeding before the Court is a contested case hearing. S.C. Code Ann. 12-60-2540(A) ("[w]ithin thirty days after the date of the board's written decision, a property taxpayer or county assessor may appeal a property tax assessment made by the board by requesting a contested case hearing before the Administrative Law Court in accordance with the rules of the Administrative Law Court") (emphasis added).

A contested case hearing is a de novo proceeding. See *Hull*, 408 S.C. at 406, 759 S.E.2d at 746 (memorandum opinion adopting standard set forth in *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997)); *Smith*, 350 S.C. at 577, 567 S.E.2d at 504 ("When a tax assessment case reaches the AL[C] in this posture[, upon appeal from a county board decision], the proceeding in front of the AL[C] is a de novo hearing."); see also *Reliance*, 327 S.C. at 534, 489 S.E.2d at 677 ("[When] 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."). A trial "de novo" is new trial or retrial had in which the whole case is tried as if no trial whatsoever had been had in the first instance." *Nat'l Health*

Corp. v. S.C. Dep't of Health & Env't Control, 298 S.C. 373, 379 at n. L, 380 S.E.2d 841, 844 at n. 1 (Ct. App. 1989) (citing Black's Law Dictionary, 5th Ed., (1979)).

Because this proceeding is de novo, the Court's role is not to reverse errors below but instead to conduct a wholly new hearing in which either party may argue as it pleases. Assessor asserts here that, notwithstanding an error below, application of the correct statute reveals that the transfer of the Property by Petitioner was in fact an assessable transfer of interest authorizing the Assessor to reassess the Property. It is this question which the Court must address. As explained herein, the Court agrees with Respondent that Petitioner's 2022 deed is a conveyance constituting an ATI under the South Carolina Real Property Valuation Reform Act, thereby authorizing reassessment. Further, the Court agrees with Respondent that the exception contained in section 12-37-3150(B)(15) does not apply.

The South Carolina General Assembly adopted the South Carolina Real Property Valuation Reform Act to establish a new framework for the valuation of real property for tax purposes. The Act specifies when real property can be appraised / assessed, how tax assessments are determined, and when exceptions to reappraisal / reassessment may exist. See generally, S.C. Code Ann. 12-37-3110, et seq. Normally, real property will only be reassessed in a five-year cycle unless an intervening ATI occurs. S.C. Code Ann. 12-37-3140(A) (establishing four situations for determining fair market value: base year, December 31 of ATI year, appeal determination, or countywide reassessment).

The outcome of this case turns on interpretation of the ATI statute. "The cardinal rule of statutory interpretation is to ascertain and effectuate the intention of the legislature." *Sloan v. Hardee*, 371 S.C. 495, 498, 640 S.E.2d 457, 459 (2007). In doing so, courts "must give the words found in the statute their plain and ordinary meaning without resort to subtle or forced construction to limit or expand the statute's operation." *CFRE, LLC v. Greenville Cnty. Assessor*, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011) (internal quotations and citation omitted). In the absence of ambiguity, the Court will apply the literal meaning of the relevant words. *Id.*

The Act defines "assessable transfer of interest" as "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). Further on, the Act includes the following section:

SECTION 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:

(l) 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. S 12-37-3150(A) (emphasis added).

After review of the undisputed evidence and applicable legal authorities, the Court concludes that the Assessor is correct. Petitioner executed a deed by which the real property interest in the Property was conveyed to herself, her two siblings, and her daughter on July 29, 2022. *Milton P. Demetre Family Ltd P 'ship v. Beckman*, 413 S.C. 38, 55, 773 S.E.2d 596, 605 (Ct. App. 2014) ("la] quitclaim deed is a lawful means of conveying title"); *Mulherin-Howell v. Cobb*, 362 S.C. 588, 601, 608 S.E.2d 587, 594 (Ct. App. 2005) ("la] quitclaim deed does not guarantee the quality of title, but only conveys that which the grantor may lawfully convey"). Consequently, section 12-37-3150(A)(1) provides that this conveyance by deed was an ATI that required reappraisal by Respondent. Transfer of an interest by a quitclaim deed is therefore "a conveyance by deed" and falls squarely within the statutory definition of an ATI. Additionally, to the extent Petitioner argues, in part, for the application of the ATI exemption in section 12-37-3150(B)(15), she concedes that a conveyance of real property interest has occurred.

Next, Petitioner asserts that the ATI exemption in section 12-37-3150(B)(15) applies. The exception applies where "a transfer of a fractional interest between family members" occurs and "both the grantor and the grantee" must have "owned an interest in the property prior to the transfer." *Id.* While three grantees had no interest in the Property prior to the

transfer, Petitioner argues that the statute's requirement is nevertheless satisfied because she had an interest in the property before the transfer and she is both a grantor and a grantee. This argument essentially converts the requirement that the transfer be one "whereby both the grantor and the grantee" owned an interest in the property prior to the transfer, to one "whereby both a grantor and a grantee" owned an interest prior to the transfer.

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. Additionally, the Court rejects any implication that because the statute is phrased in the singular it did not contemplate or address situations in which more than one grantor or grantee might be involved. South Carolina Code section 2-7-30 specifically provides that "any . . . word importing the singular number used in any act or joint resolution shall be held to include the plural and to include firms, companies, associations, and corporations and all words in the plural shall apply also to the singular in all cases in which the spirit and intent of the act or joint resolution may require it." S.C. Code Ann. S 2-7-30 (Supp. 2024).

The 2020 deed to Petitioner from her father, which Petitioner submitted with her return to the motion, designates her as the sole grantee. Additionally, the 2022 deed again lists Petitioner as the sole grantor. Finally, in her return to the motion, she asserts the Property "was willed to me by my father James McNeil in December of 2019." Although the 2020 deed appears to have been a conveyance during Mr. McNeil's lifetime, rather than one from his estate, Petitioner makes no suggestion that the Property belonged to anyone other than herself during the time between the 2020 deed and the 2022 deed. Therefore, Petitioner and her fellow grantees cannot satisfy the requirement of the grantors and grantees owing an interest in the property prior to the 2022 transfer. The ATI exemption in section 12-37-3150(B)(15) does not apply to Petitioner with respect to the 2022 transfer of title on the Property.

Finally, while Petitioner disputes the propriety of a new assessment, she has not challenged the amount of the new appraised value. Accordingly, the Court concludes the 2022 deed constituted an ATI supporting the Assessor's office reappraisal as of December 31, 2022

in the amount of \$170,000 ⁵ and that Petitioner was not entitled to the ATI exemption in section 12-37-3150(B)(15).

ORDER

IT IS THEREFORE ORDERED that the Respondent's motion for summary judgment is GRANTED.

AND IT IS SO ORDERED.



The Honorable Robert L. Reibold
Administrative Law Judge

July 7, 2025
Columbia, South Carolina

⁵ The Court makes no determination regarding the applicability or availability of the exemption provided in S.C. Code section 12-37-3135(B)(2014).

CERTIFICATE OF SERVICE

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



Jared Thompson
Judicial Law Clerk

July 7, 2025
Columbia, South Carolina