STATE OF SOUTH CAROLINA

IN THE COURT OF APPEALS



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Appeal from Richland County
In the Administrative Law Court

Crystal M. Rookard, Administrative Law Judge

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Appellate Case No. 2025-001876

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Orangeburg County Assessor..............................................................Respondent,

v.

Rekha Bali Haribabu and Thiyagarajhan Vasudevan........................................Appellants

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# RECORD ON APPEAL

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**STATE OF SOUTH CAROLINA**
**ADMINISTRATIVE LAW COURT**

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| Orangeburg County Assessor,<br><br>Petitioner,<br><br>v.<br><br>Rekha Bali Haribabu and Thiyagarajhan Vasudevan,<br><br>Respondents. | Docket No. 24-ALJ-17-0435-CC<br><br>**ORDER** |

**APPEARANCES:** For Petitioner: Malane Pike, Esquire

For Respondents: John D. Elliott, Esquire

**STATEMENT OF THE CASE**

This matter is before the Administrative Law Court (ALC or Court) pursuant to a request for a contested case hearing filed by the Orangeburg County Assessor (Petitioner or Assessor). Petitioner disputes the decision issued by the Orangeburg County Board of Assessment Appeals granting Rekha Bali Haribabu and Thiyagarajhan Vasudevan (Respondents or Haribabu or Vasudevan) the 4% legal residence property tax classification.[1]

After proper notice, the Court held a hearing on the merits on May 22, 2025, at the ALC in Columbia, South Carolina. The Court convened for a hearing where Petitioner, Respondents, and counsel for both parties were in attendance. Both Petitioner and Respondents testified at the hearing. After careful consideration of the evidence presented and the applicable law, the Court finds that the Respondents' application for the legal residence property tax classification should be denied.

[1] This matter was the subject of a prior appeal to the ALC in July 2024 by Ms. Haribabu and Mr. Vasudevan on the basis of an adverse decision of the Orangeburg County Board of Assessment Appeals. Thereafter, both parties requested that the matter be remanded to the Orangeburg County Assessor for the purpose of obtaining additional information. An Order of Remand was issued by this Court on August 23, 2024. Such additional information did not resolve the case, and the Orangeburg County Board of Assessment Appeals heard the matter a second time on the basis of the additional information. The Board granted the legal residence classification and the Assessor timely appealed that decision to this Court, which is now the subject of this matter.

## FINDINGS OF FACT

Having carefully considered the testimony, exhibits, and arguments presented at the hearing, and considering the credibility and accuracy of the evidence, the Court makes the following Findings of Fact by a preponderance of the evidence:

Mr. Vasudevan and Ms. Haribabu are both citizens of India and have been married for twenty-eight years, since 1997. They have one son Charan Rajhan Thiyagarajhan (Thiyagarajhan), born in 1998. Ms. Haribabu purchased a residence located at 105 Lata Palm Court in Orangeburg, South Carolina (Tax Map # 0151-12-04-072.000) on January 31, 2022. The residence is solely in her name, as is the mortgage on the property. On December 6, 2023, Ms. Haribabu and Mr. Vasudevan filed a legal residence application. That application was denied by the Assessor on the grounds that the domiciliary intent of Mr. Vasudevan had not been provided.

Ms. Haribabu is in the United States legally under an H-1B nonimmigrant visa, which allows United States employers to hire foreign workers in specialty occupations. She is currently employed as a teacher in the Orangeburg County School District. Ms. Haribabu came to the United States in 2009 on a J-1 nonimmigrant visa. Under the terms of that visa, she was allowed to teach for three years in the United States but was then required to return to her home country for two years before being allowed to return to the United States. Upon her return, she taught school in Connecticut from 2009 to 2012. She was then required to return to India from 2012 to 2014. She returned to the United States in 2014 and taught in the Richland County School District One.

Ms. Haribabu was employed by the Orangeburg County School District in August of 2018. The Orangeburg County School District assisted her in obtaining her H-1B visa in 2019, which served to extend her stay in the United States. From 2014 to present, her only travel back to India occurred in December 2019 to February 2020, to obtain her master's degree. In January 2021, the Orangeburg County School District filed a Form I-140, Immigrant Petition for Alien Worker (Form I-140), on Ms. Haribabu's behalf, which was thereafter approved by the United States Citizenship and Immigration Services (USCIS).[2] Ms. Haribabu is currently waiting for her priority date to become current such that she can apply for a Green Card.

[2] This form is used to petition for an alien worker to become a lawful permanent resident United States. *See I-140, Immigrant Petitioner for Alien Workers*, U.S. Citizenship and Immigration Services, https://www.uscis.gov/i-140 (last visited August 7, 2025).

Although the Form I-140 specifically requires that the applicant provides the names of the spouse and children and whether or not they will apply for adjustment of status along with the applicant. Mr. Vasudevan's name was not included on Ms. Haribabu's Form I-140. Mr. Thiyagarajhan was included but indicated that he would not be requesting an adjustment of status. Ms. Haribabu testified the Form I-140 was prepared by the attorney for her employer and she could not explain why Vasudevan's name was not included. In further testimony, she admitted that she reviewed the Form I-140 prior to it being filed. Mr. Thiyagarajhan came to the United States from 2018 to 2022 on an F-1 student visa. He attended Midlands Technical College during that time but returned to India in 2022. He was thereafter denied readmission to the United States on an F-1 visa. He returned to the United States in March of 2025 and is completing his degree at South Carolina State University. Since he was over the age of 18 at all times during this appeal, his intent is not a determining factor in this matter.

Ms. Haribabu currently owns no real property in India but may inherit a portion of her ancestral home. The couple has automobile insurance through the Government Employees Insurance Company, or GEICO, on three vehicles registered in South Carolina. Ms. Haribabu's domiciliary intent is not in question in this case.

Mr. Vasudevan is in the United States legally under an H-4 nonimmigrant spousal visa, which allows spouses of H-1B visa holders to come to the United States and remain in the United States for the period of time that the H-1B visa is valid. He has held this visa since 2019, and he came to the United States for the first time in April of that year. Mr. Vasudevan's H-4 visa expires August 8, 2026. Mr. Vasudevan holds a bachelor's degree in mathematics. He previously owned a printing business in India that closed around 2018. Mr. Vasudevan obtained an Employment Authorization Document (EAD) in 2022. He worked in various motels as a front desk clerk in the United States during 2022 and 2023 and again in April and May of 2025. Mr. Vasudevan's EAD expires August 8, 2026.

Mr. Vasudevan's testimony and his previous passport show that he never came to the United States during the period 2009 through 2012 and 2014 through 2018 – all periods in which Mrs. Haribabu was in the United States alone. Mr. Vasudevan's current passport and I-94 travel history were introduced into evidence at the hearing. For the 2023 and 2024 tax years under appeal, these documents show that Mr. Vasudevan was in the United States 234 days, namely from January 1, 2023 through August 22, 2023. Mr. Vasudenvan left the United States on August 23, 2023 and did not return until March 27, 2025. He was therefore outside of the United States for 582 consecutive days.

Mr. Vasudevan's mother, father, and sister reside in India. Mr. Vasudevan resides with his parents when he is in India. His mother has had two knee surgeries during the period that he was in India and is now doing well. Mr. Vasudevan testified that he remained in India to take care of his parents, but in later testimony admitted that his sister lives close to his parents, approximately three kilometers (1.86 miles) away. Mr. Vasudevan testified that since his adult son is now in the United States along with his wife, he intends to remain here with his family.

Mr. Vasudevan currently owns no real property in India. Mr. Vasudevan holds a South Carolina driver's license, is a named insured on an automobile insurance policy, and filed joint income tax returns with his wife for 2022 and 2023. Even though Mr. Vasudevan was not listed on Mrs. Haribabu's Form I-140, he can obtain a Green Card with the consent of Mrs. Haribabu when Mrs. Haribabu's priority date becomes current.

The Assessor requires all taxpayers to file an application for the legal residence property tax classification for properties that they purport to own and occupy as their legal residence. On that application, the taxpayer must certify that he/she is domiciled at that residence, that no member of his/her household claims to be a resident of a jurisdiction other than South Carolina for any purpose, and that the taxpayer nor any member of his/her household claims the legal residence classification on another residence.

Nonimmigrants must show proof of their intent to make South Carolina their new domicile. The Assessor testified she first looks to the Form I-797 to determine whether an individual can apply for legal residence. The form is a decision document that can extend approval in the United States for a nonimmigrant. The Assessor indicated that the Form I-797 is sufficient on its own when an individual is single. If an individual is married, the Assessor requires more information, typically the Form I-140. The Form I-140 Form is requested so the Assessor can look to see if the spouse is included on the form as requesting an adjustment of status.

The Assessor relies upon a prior ALC decision and will extend its analysis to grant the legal residence classification in situations where an approved Form I-140 includes the name of the nonimmigrant spouse as requesting an adjustment of status, assuming that all other requirements of the legal residence statute are met. *See Begum v. Florence Cnty. Assessor,* Docket No. 18-ALJ-17-0198-CC (S.C. Admin. Law Ct. Oct. 2, 2019). The Assessor indicates the inclusion of the spouses' name shows the intent for both parties to jointly make South Carolina their new domicile. The Assessor testified that if no spouse is listed, then there is no indication that the spouse has the intent to get a Green Card. Thus, the legal residence tax exemption is not approved, unless a separate showing is made that the spouse is seeking permanent residency.

Since Mr. Vasudevan was not listed on Mrs. Haribabu's Form I-140, the Assessor required additional evidence of Mr. Vasudevan's domiciliary intent. The Assessor did not find the income tax returns, insurance declaration pages, and driver's license, all reflecting Mr. Vasudevan's name to be sufficient evidence of domiciliary intent.

## CONCLUSIONS OF LAW

Based upon the foregoing findings of fact, the Court concludes the following as a matter of law:

The Court has jurisdiction pursuant to sections 1-23-600 and 12-60-2540(A) of the South Carolina Code (Supp. 2024 & 2014)("Within 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."). The proceeding before this Court is a *de novo* contested case hearing to determine whether the Respondent qualifies for the 4% residential assessment ratio based upon the evidence presented at the hearing. "When a tax assessment case reaches the AL in this posture, [i.e. upon appeal from a county board of assessment appeals], the proceeding in front of the ALJ is a *de novo* hearing." *See Smith v. Newberry County Assessor,* 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) ;*see also Reliance Ins. Co. v. Smith*, 327 S.C. 528, 535, 489 S.E.2d 674, 677 (Ct. App. 1997) ("[A]lthough a case involving a property tax assessment reaches the ALJ in the posture of an appeal, the ALJ is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the ALJ is in the nature of a *de novo* hearing.").

In a contested case before the ALC, the party contesting the decision has the burden of proof. *Id.* at 534, 489 S.E. 2d at 677. Here, the Assessor requested the contested case hearing, and as such, bears the burden of proving the accuracy of its decision.

### Section 12-43-220(c)

Section 12-43-220(c) of the South Carolina Code discusses legal residence property tax classification and affords a special assessment ratio of 4% on owner occupied legal residences as opposed to the 6% assessment ratio on most other real property. *See* S.C. Code Ann. §12-43-220(c) (2014 & Supp. 2024). In addition, subsection 12-37-220(B)(47)(a) of the South Carolina Code provides a property tax exemption from all school operating millage for owner-occupied residential property qualifying for the special assessment ratio in section 12-43-220(c). *See* S.C. Code Ann. §12-37-220(B)(47)(a) (2014).

As a property tax exemption statute, subsection 12-43-220(c) must be strictly construed. *See CFRE, LLC v. Greenville County Assessor*, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011); *see also Mead v. Beaufort County Assessor*, 419 S.C. 125, 796 S.E.2d 165 (Ct. App. 2016); *see also Hibernian Soc. v. Thomas,* 282 S.C. 465, 319 S.E.2d 339 (1984). This means that the statutory language will not be strained or liberally construed in favor of the taxpayer. *Hibernian Soc. v. Thomas,* 282 S.C. 465, 470 319 S.E.2d 339, 342 (1984). Language of a tax exemption statute must be given its plain, ordinary meaning and must be strictly construed against the claimed exemption. *TNS Mills, Inc. v. S.C. Dep't of Revenue*, 331 S.C. 611, 620, 503 S.E.2d 471, 476 (1998) (*citing John D. Hollingsworth on Wheels, Inc. v. Greenville County Treasurer*, 276 S. C. 314, 278 S.E.2d 340 (1981)); *see also Berkeley County School District v. S.C. Department of Revenue*, 383 S.C. 334, 679 S.E.2d 913 (2009).

In order for a taxpayer to qualify for the special assessment ratio, the taxpayer must own and occupy the residence as his legal residence and be domiciled at that address for some period during the applicable tax year. S.C. Code Ann. §12-43-220(c)(2)(i) (Supp. 2024); *see also Mead v. Beaufort Cnty. Assessor*, 419 S.C. 125, 796 S.E.2d 165 (Ct. App. 2016) (owner occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year to be entitled to the special assessment ratio.). In addition, the taxpayer must make the following certification:

> Under penalty of perjury, I certify that:
> (A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and
> (B) that neither I, nor a member of my household claim the special assessment ratio allowed by this section on another residence.

S.C. Code Ann. § 12-43-220(c)(2)(ii) (2014).

By requiring that every applicant for legal residence certify that "neither I, nor any member of my household claim to be a legal resident of a jurisdiction other than South Carolina for any purpose", South Carolina law makes clear that the applicant as well as all members of the applicant's household have the burden of proving their legal residency independently. *Id.*

"Member of my household," as referred to in the above certification, includes the spouse of the owner/occupant. *See* S.C. Code Ann. §12-43-220(c)(2)(iii)(A)(Supp. 2024)(" the owner-occupant's spouse, except when that spouse has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with the owner-occupant."). In addition to the certification, the South Carolina Code places the burden of proof on the applicant to establish his eligibility for the 4% assessment ratio by providing proof required by the Assessor including but not limited to:

> (A) a copy of the owner-occupants most recently filed South Carolina individual income tax return;
> (B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant and registered at the same address of the four percent domicile;
> (C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.
> If the owner or the owner's agent has made a property certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item ...

*See* S.C. Code Ann. §12-43-220(c)(2)(iv)(2014 & Supp. 2024).

**Legal Residence**

South Carolina Regulations define the term "legal residence" as "the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled." *See* S.C. Code Ann. Regs. 117-1800.1(2) (2012). "Legal residence" is the equivalent of "domicile" for purposes of taxation. *See Phillips v. South Carolina Tax Com'n*, 195 S.C. 472, 12 S.E. 2d 13 (1940).

The South Carolina Supreme Court has defined the term "domicile" as "the place where a person has his true, fixed and permanent home and principal establishment, to which he has, whenever he is absent, an intention of returning." *See Gasque v. Gasque*, 246 S.C. 423, 426, 143 S.E.2d 811, 812 (1965). The question of domicile "is largely one of intent to be determined under the facts and circumstances of each case." *Id.* 246 S.C. at 427, 143 S.E. 2d at 812. Domicile does not change "in the absence of clear proof of an intent to abandon the old domicile and acquire a new one." *Id.*; *see also Ferguson v. Employers Mutual Casualty Company*, 254 S.C. 235, 174 S.E. 2d 768 (1970).

The S.C. Supreme Court further explained domicile in the case of *Ravenel v. Dekle,* 265 S.C. 364, 379, 218 S.E. 2d 521, 528 (1975) as follows:

> It is generally recognized, as we did in *Gasque*, that intent is a most important element in determining the domicile of any individual. It is also elementary, however, that any expressed intent on the part of a person must be evaluated in the light of his conduct which is either consistent or inconsistent with such expressed intent. Other elementary propositions which require no citation of authority are that a person can have only one domicile at a time; one maintains his prior domicile until he establishes or acquires a new one. A person may have more than one residence, but cannot have more than one domicile or be a citizen of more than one state at the same moment.

The case *Habibunnisa Begum v. Florence County Assessor,* Docket No. 18-ALJ-17-0198-CC, 2019 WL 5208156 (S.C. Admin Ct. October 2, 2019) addresses the sufficiency of evidence necessary to establish domicile for personas holding a nonimmigrant visa. In that case, Begum, a citizen of India, was legally present in the United States on an H-1B visa and was employed as a teacher. Begum had an approved Form I-140 and was awaiting her Green Card. *See Begum v. Florence Cnty. Assessor,* Docket No. 18-ALJ-17-0198-CC at *2 (S.C. Admin. Law Ct. Oct. 2, 2019), *aff'd,* Op. No. 2022-UP-069, 2022 WL 470961 (Ct. App. 2022). Begum testified that she intended to make the subject residence her permanent residence and presented the following evidence of domiciliary intent: she held a South Carolina driver's license; she paid South Carolina income taxes, as well as real and personal property taxes; and she held a social security car indicating that she was a temporary worker in the United States. *Id.* at *1-2. The Court found that Begum's H-1B visa no longer had a definite end date in that her approved Form I-140 would allow her to remain in the United States indefinitely until such time as she could obtain her Green Card. This coupled with the other factors previously discussed presented sufficient evidence that she had taken discrete steps to abandon her old domicile and acquire a new one at the subject property per *Gasque*, and as such, was qualified to receive the legal residence classification.[3]

[3] Although the facts in the *Begum* case indicate that Begum was married and residing with her spouse, the issue of the spouse's domiciliary intent was not addressed by the court.

**Domiciliary Intent of Mr. Vasudevan**

The issue before this Court is whether the facts and circumstances of this case support Mr. Vasudevan's expressed intent to be domiciled in South Carolina. The Court finds that the facts and circumstances do not support Mr. Vasudevan's domiciliary intent for the 2023 and 2024 tax years.[4] The Court declines to venture into such uncertainty regarding the possibility of future legal residence applications and focuses its determination on whether Mr. Vasudevan possessed the requisite intent to be domiciled at the residence during the 2023 and 2024 tax years.

The Assessor principally relied on two factors in determining that Mr. Vasudevan had not established domiciliary intent. The first was that Mr. Vasudevan was not included on Ms. Haribabu's Form I-140 as a spouse requesting to change his status. Ms. Haribabu and Mr. Vasudevan were married at the time the application was completed, thus she had the opportunity to include her spouse, but did not.[5] The inclusion of both spouses on the I-140 petition is a compelling indication that the couple has jointly made the decision to establish domiciliary intent. Ms. Haribabu testified the Form I-10 was prepared by her employer's attorney and she could not explain why her husband's name was not on it.[6] However, she further testified that she reviewed the document prior to it being filed. Ultimately, her review did not result in her husband's name being added to the Form I-140.

The circumstances surrounding the omission of Mr. Vasudevan from the Form I-140 raises questions of Mr. Vasudevan's domiciliary intent that were not sufficiently answered by the testimony of the Respondents. Respondent argues the Court asked the Assessor about what, in addition to the Form I-140 filed on behalf of Ms. Haribabu, would be needed to prove Mr. Vasudevan had the requisite intent to establish domicile. Counsel candidly informed the Court that in order to include him on the Form I-140, the District would need to amend it to include him, and the amendment would revert the petition to the beginning of the waiting period for her priority date to be eligible for her green card, her (and her husband's) eligibility for permanent resident status in the United States. This would be an unnecessary amendment serving no purpose other

[4] Mrs. Haribabu's domiciliary intent is not in question in this case.
[5] The failure to list a spouse or children on Form I-140petition will not preclude those individuals from filing a derivative application for a Green Card when the applicant's priority date becomes current.
[6] Notably, the attorney was not present at the hearing and did not appear as a witness to corroborate any of this testimony.

than to provide documentary evidence of Mr. Vasudevan's domicile.[7] However, the absence of a spouse on the Form I-140 for good cause shown is not detrimental to a determination of domiciliary intent if other evidence of domiciliary intent can be shown. Therefore, the absence of a spouse on the Form I-140 without good cause is, at best, a strong indicator that domiciliary intent does not exist.

The second factor relied on by the Assessor was Mr. Vasudevan's extended absence from the United States. Mr. Vasudevan's I-94 shows that he left the United States on August 23, 2023, and did not return until March 27, 2025, a period of 582 consecutive days. Thus, he was only in the United States for a part of tax year 2023 and none of tax year 2024. Mr. Vasudevan testified that he was in India taking care of his aged parents, more specifically his mother who had knee surgery, for this extended period. However, in further testimony, Mr. Vasudevan admitted that he had a sister living less than two miles from his parents. When asked if he would be returning to India to care for his parents, he no longer expressed concern about his aging parents but responded that he was in the United States to stay since his son and wife were here. Mr. Vasudevan's testimony did not address his domiciliary intent for tax years 2023 and 2024, but instead only addressed his current intent to now remain in the United States since his son and wife are here.

The only mitigating evidence presented by the Respondents was Mr. Vasudevan's employment during 2022 and 2023. Mr. Vasudevan testified that he worked as a motel desk clerk in several motels, moving from one motel to another to obtain a higher hourly wage. There was no evidence presented as to how many months Mr. Vasudevan worked in either of those years. Upon his return in 2025, Mr. Vasudevan readily obtained employment as a desk clerk in two different motels.

Respondent argues that commonly filed tax returns, diver's licenses, and auto insurance with coverage on both the husband and the wife, establish they are members of the same household. The Court disagrees. The totality of the above circumstances strongly suggests that Mr. Vasudevan did not have the requisite domiciliary intent for the years in question. To establish domicile or legal residence both residence or physical presence and intent must occur. *See also* 28 C.J.S. Domicile § 12, Westlaw Precision (database updated May 2025) ("[U]nion of act and intent, or

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[7] Ms. Haribabu's I-140 application filed by the Orangeburg School District has been approved, but she is waiting for her priority date established by the Immigration and Nationality Act for her to be eligible for permanent resident status. This is discussed at length in the Administrative Law Court decision in *Begum v. Florence County Assessor*. As well, the ability of Ms. Haribabu to extend her stay in the U.S., and concomitantly her husband, is discussed there at length.

actual location in, or removal to, a particular place with intent to remain has been required for residence or legal residence."). *Id.*

The previously discussed case law regarding domicile establishes that intent is the most important element in determining "domicile" and expressed intent alone is insufficient without consistent conduct evidencing such intent. Further, a person may not have more than one domicile at a time or be a citizen of more than one state at a time. A change of domicile requires "clear proof of an intent to abandon the old domicile and acquire a new one." *See Ravenel v. Dekle*, 265 S.C. at 379, 218 S.E.2d at 528 (1975); *see also Gasque v. Gasque*, 246 S.C. at 427, 143 S.E. 2d at 812 (1965). This is the basis for the "discrete action" which the *Begum* case refers to as being necessary to establish domicile. The above actions on the part of Mr. Vasudevan do not evidence an intent to abandon his old domicile and acquire a new one in Orangeburg County. This decision does not preclude the Respondents from applying for the legal residence special classification in a future year if domiciliary intent can be evidenced.

**ORDER**

**IT IS THEREFORE ORDERED** that the Respondents are not eligible for the 4% legal residence property tax classification for tax year 2023 and 2024. As such, the Orangeburg County Board of Assessment Appeals granting of their application is **REVERSED.**

**AND IT IS SO ORDERED.**

Crystal M Rookard

The Honorable Crystal M. Rookard
South Carolina Administrative Law Judge

August 7, 2025
Columbia, South Carolina

## CERTIFICATE OF SERVICE

I, Elizabeth Brown, hereby certify that I have 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).

Elizabeth Brown

Elizabeth Brown
Judicial Law Clerk

August 7, 2025
Columbia, South Carolina

OF SOUTH CAROLI
ADMINISTRATIVE LAW COURT DIVISION
Docket No. 24-ALJ-17-0435-CC

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| Orangeburg County Assessor,<br><br>Petitioner,<br><br>v.<br><br>Rekha Bali Haribabu and<br>Thiyagarajhan Vasudevan,<br><br>Respondent. | )<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>) |

# ADMINISTRATIVE HEARING

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**Thursday, May 22, 2025**
10:04 a.m. - 3:39 p.m.

The hearing before the Honorable Crystal M. Rookard was taken at the Edgar A. Brown Building, 1205 Pendleton Street, Suite 224, Columbia, South Carolina, on the 22nd day of May, 2025 before Nadine A. Garrett, Court Reporter and Notary Public in and for the State of South Carolina.

**APPEARANCES**

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## EXHIBITS

(Petitioner's Exhibits were marked prior to the hearing, and admitted as follows:)


**Petitioner's Exhibit Number 1** . . . . . . . 7,13,35
(Application for Special Assessment as Legal Residence)
**Petitioner's Exhibit Number 2** . . . . . . . 7,13,38
(General Warranty Deed)
**Petitioner's Exhibit Number 3** . . . . . . . 7,13,38
(Copy of Rekha Bali Haribabu Social Security Card and Driver's License)
**Petitioner's Exhibit Number 4** . . . . . . . 7,13,39
(Extension of H-1B Visa)
**Petitioner's Exhibit Number 5** . . . . . . . 7,13,40
(Approved I140 Petition)
**Petitioner's Exhibit Number 6** . . . . . . . 7,13,41
(Copy of Thiyagarajhan Vasudevan Social Security)
**Petitioner's Exhibit Number 7** . . . . . . . 7,13,41
(Approval Notice for Vasudevan's EAD)
**Petitioner's Exhibit Number 8** . . . . . . . 7,13,42
(Extension of Mr. Vasudevan's H-4 Visa)
**Petitioner's Exhibit Number 9** . . . . . . . 7,13,42
(Copy of Mr. Vasudevan's Driver's License)
**Petitioner's Exhibit Number 10** . . . . . 7,13,43
(Assessor's Denial Letter to Ms. Haribabu)
**Petitioner's Exhibit Number 11** . . . . . 7,13,44
(Ms. Haribabu's Appeal Letter to Orangeburg Board of Assessment Appeals)
**Petitioner's Exhibit Number 12** . . . . . 7,13,45
(Notice Letter to Ms. Haribabu for Board of Assessment Appeals Hearing)
**Petitioner's Exhibit Number 13** . . . . . 7,13,45
(Board of Assessment Appeals Decision dated June 18, 2024)
**Petitioner's Exhibit Number 14** . . . . . 7,13,48
(Ms. Haribabu's I140 Immigrant Petition for Alien Workers)
**Petitioner's Exhibit Number 15** . . . . . 7,13,50
(Assessor's letter of Denial Dated October 15, 2024)
**Petitioner's Exhibit Number 16** . . . . . 7,13,52
(Ms. Haribabu's Appeal to Board of Assessment Appeals)
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**Petitioner's Exhibit Number 19** . . . . . 7,13,58
(Mr. Vasudevan's Passport and pages from 2020-2030)
**Petitioner's Exhibit Number 20** . . . . . 7,13,59
(Mr. Vasudevan's Passport and pages from 2010-2020)
**Respondents' Exhibit Number 1** . . . . . . . . 79,103
(U.S. Individual Income Tax Return 2023)
**Respondents' Exhibit Number 2** . . . . . . . 100,103
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**Respondents' Exhibit Number 3** . . . . . . . . . 117
(GEICO Insurance Declarations)
**Respondents' Exhibit Number 4** . . . . . . . . . 199
(Pay Stubs)

(The original exhibits were retained by the Administrative Law Court.)

**STIPULATIONS**

It is stipulated and agreed that this hearing is being taken pursuant to the rules of the Administrative Law Court and the South Carolina Rules of Civil Procedure.

(Petitioner's Exhibit Numbers 1 through 20 were marked prior to the hearing.)

CALL TO ORDER:

THE COURT: Good morning, everyone. Again, on the record. My name is Crystal M. Rookard, and I'm the Judge assigned to this matter. Today is May 22nd, 2025 and it is 10:00 a.m. -- no, 10:05 a.m. And this matter involves Orangeburg County Assessor, the Petitioner, versus -- ma'am, can you teach me how to pronounce your name, please?

MS. HARIBABU: Last name is Haribabu.

THE COURT: Haribabu?

MS. HARIBABU: Haribabu.

THE COURT: Haribabu?

MS. HARIBABU: Haribabu.

THE COURT: Oh. Haribabu.

MS. HARIBABU: Yes. That's my last name. If you're comfortable with my first name, I am okay for --

THE COURT: And what is your first name?

MS. HARIBABU: Rekha Bali. You can go with Rekha.

THE COURT: Rekha Bali Haribabu.

MS. HARIBABU: Yes, ma'am.

THE COURT: Wow. I'm proud of myself.

**MR. ELLIOTT:** And, Your Honor, we have done -- because the names are unusual and there are three that are going to be referred to, we put -- we put a little aid up there for you. I don't know if you have it in front of you.

**THE COURT:** Did you?

**MR. ELLIOTT:** It should be an eight and a half by 11 piece of paper with the names.

**THE COURT:** You may approach, sir, because I don't see it, unless I put my laptop on top of it.

**MR. ELLIOTT:** Well ...

**THE COURT:** If you have -- did you have a copy of it?

**MR. ELLIOTT:** I don't have a spare.

**THE COURT:** We'll get someone to make a copy for you. Thank you, sir.

**MR. ELLIOTT:** Madam Court Reporter ---

**COURT REPORTER:** Yeah.

**MR. ELLIOTT:** --- could we borrow yours for a second?

**THE COURT:** Thank you, sir. Okay. I have that, though. But thank you. Thank you, sir. That is -- that is ---

**MR. ELLIOTT:** Sure.

**THE COURT:** --- helpful to keep it in front of me.

**MR. ELLIOTT:** Sure.

**THE COURT:** All right. Let's keep going. And, sir, pronounce your last name, please.

**MR. VASUDEVAN:** It's Vasudevan, last name. First name is Thiyagarajhan.

**THE COURT:** And your last name, sir?

**MR. VASUDEVAN:** Last name is Vasudevan.

**THE COURT:** Vasudevan?

**MR. VASUDEVAN:** Vasudevan.

**THE COURT:** Vasudevan.

**MR. VASUDEVAN:** Devan. Devan.

**THE COURT:** Like Damon?

**MR. VASUDEVAN:** D-E. Devan.

**THE COURT:** Devan. Okay. That is the Respondent.

**MR. ELLIOTT:** If It makes it easier, he goes by Raj.

**THE COURT:** Okay. Raj.

**MR. VASUDEVAN:** Yeah. Raj.

**THE COURT:** Thank you, Raj. I thought people had trouble with my last name.

And the docket number is 24-ALJ-17-0435-CC. And this matter is basically regarding the four percent exemption. So the attorneys will walk me through the different positions of their clients.

For the record, can the attorneys

introduce themselves, please?

**MS. PIKE:** Your Honor, my name in Malane Pike, and I represent the Orangeburg County Assessor's office.

**THE COURT:** And that's Pike?

**MS. PIKE:** Pike. P-I-K-E.

**THE COURT:** I'm just kidding.

**MS. PIKE:** Like Pike's Peak.

**THE COURT:** I am just kidding. Go ahead, sir.

**MR. ELLIOTT:** John D., nickname Jay. Jay Elliott, E-L-L-I-O-T-T, for Ms. Haribabu and Mr. Vasudevan, also known as Raj.

**THE COURT:** Thank you. Very well. I also would like for the attorneys to take a moment to introduce the witnesses, because there are a lot more people than I anticipated. So if you could kind of let me know who the players are today.

**MR. ELLIOTT:** I'll point out, Judge, for the benefit of the Court that we have members of the Orangeburg Assessor's Office here, but we also have members of the Richland County Assessor's Office. It turns out that this case is of some moment to assessors around the state, and I suspect that's why there's some interest in

what we are doing today.
**THE COURT:** Yes, sir. I sort of got that impression from some of the cases that have been heard here at the Court of late.
**MR. ELLIOTT:** I'm sorry?
**THE COURT:** I said I sort of got that impression from other cases that have been heard before the Court.
**MR. ELLIOTT:** Gotcha. Okay.
**THE COURT:** And I'll try to speak up. I do speak softly.
**MR. ELLIOTT:** I can tell. Thank you.
**THE COURT:** I'll do my best. I'll do my best. If my -- if my voice drops, please just let me know and I will speak up.
**MR. ELLIOTT:** Well, that's just it, Judge. The most important person speaking in the room is you, and so I need to make sure I hear you.
**THE COURT:** That's very gracious of you.
Ma'am.
**MS. PIKE:** Your Honor, today we have the Orangeburg County Assessor, LeToya Singleton, who will be our only witness. The rest of these people are observers.
**THE COURT:** Okay. Thank you. Mr. Elliott, how many

witnesses do you have today?

**MR. ELLIOTT:** Two.

**THE COURT:** Two. Okay.

**MR. ELLIOTT:** These two.

**THE COURT:** Okay. Very good. I anticipated four for some reason, but ...

**MR. ELLIOTT:** Well, we had listed Mr. Needle who is the immigration lawyer. I think he's not necessary for this case.

**THE COURT:** Okay.

**MR. ELLIOTT:** And Charan -- Charan, C-H-A-R-A-N, her son is unavailable to us. There will be a little bit of testimony about his status from Ms. Haribabu.

**PRELIMINARY MATTERS:**

**THE COURT:** Okay. Thank you, sir. Are there any introductory matters or preliminary matters that the lawyers want to take up with me at this point?

**MS. PIKE:** Your Honor, I don't have any preliminary matters. I would like to hand up a brief. I'm not sure if you received -- I e-mailed it early this morning.

**THE COURT:** Yes, ma'am. I'm an early riser, so is my law clerk, so we did receive it.

**MS. PIKE:** Well, good.

**THE COURT:** I didn't read all 22 pages yet, though.

**MS. PIKE:** Okay. Well, I'm sure it'll be great nighttime reading for you.

**THE COURT:** Thank you so much.

**MS. PIKE:** And I -- if I can approach the bench.

**THE COURT:** Yes.

**MS. PIKE:** I just made a copy of all the exhibits and I numbered them as we were going through, so that you would have a copy to look at as ---

**THE COURT:** Thank you so much. That is very gracious of you. That certainly helps.

**MR. ELLIOTT:** And, Judge, all those are without objection.

**THE COURT:** All right. So since there's no -- what are they marked as, Exhibit ...

**COURT REPORTER:** 1 through 20.

**MS. PIKE:** I have it marked on the top of each page.

**THE COURT:** Very good. Since there are no objections from the attorneys, I will move to enter these into evidence Exhibits 1 through 20. Yes, ma'am.

**(Petitioner's Exhibit Numbers 1 through 20 were admitted into evidence.)**

**MS. PIKE:** Thank you, Your Honor.

**THE COURT:** Of course. Mr. Elliott ---

**MR. ELLIOTT:** Yes, ma'am.

**THE COURT:** --- did you receive a copy of Ms. Pike's brief this morning?

**MR. ELLIOTT:** Yes, I did. And clearly she's going to make me work hard.

**THE COURT:** You and I both.

**MR. ELLIOTT:** That's right. I do have -- I'm sorry.

**THE COURT:** No. No, sir. Go ahead.

**MR. ELLIOTT:** I do have, for ease of reference, a prior decision of this Court on the very issue that's before the Court today.

**THE COURT:** Okay.

**MR. ELLIOTT:** Now, it was affirmed in an unpublished opinion.

**THE COURT:** Yes, sir.

**MR. ELLIOTT:** That -- which is of no help to nobody, and -- and under the rules, I don't think we can rely on that unpublished opinion, but I did think that the Court might want a copy of its own Administrative Law Decision issued by Judge Kimpson in a related case.

**THE COURT:** Thank you very much.

**MR. ELLIOTT:** And I'll hand that up just for ease of reference.

**THE COURT:** Thank you. Did you provide a copy to Ms. Pike?
**MR. ELLIOTT:** I did.
**MS. PIKE:** Yes, he did.
**THE COURT:** And was this case referenced in any of the exhibits at all?
**MS. PIKE:** It's referenced in my brief all over the place.
**THE COURT:** Okay. As you can -- both probably can imagine, as a new Judge, I overly prepare. So I've probably already looked at this -- the case that you're -- you've handed up, Mr. Elliott, but I will take a look at it again.
**MR. ELLIOTT:** Sure.
**THE COURT:** Okay.
**MR. ELLIOTT:** And that's -- that would actually be our reply to the pretrial brief that ---
**THE COURT:** Okay.
**MR. ELLIOTT:** --- handed up on the ---
**THE COURT:** And I appreciate your diligence. This -- we want to make sure we get as much testimony on the record as possible, as I am not 100 percent certain this -- we need to get this in the record through your testimony, because while this is lengthy and well written, you

know, I am limited in what I can use officially. Okay?

All right. So we're going to start with the opening statements. Ms. Pike?

**MS. PIKE:** Yes.

**THE COURT:** Please proceed.

**OPENING STATEMENT BY MS. PIKE:**

**MS. PIKE:** Thank you, Your Honor. I'd like to take a few minutes this morning and just, perhaps, run through the Assessor's process with a legal residence appeal and talk a little bit about the law and talk a little bit about immigration, because this case is where our -- our legal residence property tax classification meets immigration law. And in many respects, it is difficult and it's confusing and there are documents that -- I'm a tax lawyer. These -- I'm -- these are documents I'm not used to dealing with. I am now, but it's been a while since -- in order to get me up to speed with them. So I'd just like to talk a little bit about them, so that when you hear them today, they won't be something you've never heard before.

First of all, let's talk about that

process that the Assessor goes through. So legal residence in South Carolina is a really big deal for -- for property owners, because in 2006 a law was passed that granted an exemption from the school operating portion of your property tax bill. And, of course, you've still both got the four percent assessment ratio, but by removing that school operating portion of the property tax bill, that reduced your property tax bill immeasurably.

A property tax bill without that exemption is three to four times more than it would be. So that is a huge matter with regard to property taxpayers. Now, the question becomes, how do you qualify for that legal residence classification. You have to own and occupy your residence as your domicile at any point during the year and you are then qualified. So the issue becomes with these -- these non-immigrant cases whether or not they are domiciled here.

So in South Carolina, we have a plethora of domicile cases that I've cited in my brief. But the bottom line on them, as Judge Kimpson said in the Beacom decision, is that it comes down to intent. But it's a little bit more than that, because you have to prove that you are going to surrender your domicile in your current location, which in this case is India, and you are going to become domiciled here in the United States. So you have to make some sort of a discreet step in that direction. It's not just oh, Your Honor, I want to be here and I'm going to stay. It's more than that.

So the issue that we have here today is not Ms. Beacom. Ms. Beacom -- I'm sorry. Ms. Haribabu did exactly what she was supposed to do. What she did was, she came here. She's been here -- I think the testimony's going to show, she's been here seen 2009. She's been a teacher in various places, and she had the Orangeburg School District to sponsor her. They filed an I-140 petition, which is a -- basically a petition to immigrate. It's to get your green card. Your -- your permanent resident card, is what it is. It's not citizenship. You can go one step further and become a citizen. She's applying and she has to do this first, she has to become a permanent resident first. So she has done that. She's here on an H-1B visa, which is a work visa. And she can extend -- now that she has been approved for her permanent resident card, she can stay here as long as it takes to get that permanent resident card. They will continue to extend her visa.

So, according to the Beacom case, Ms. Haribabu is qualified. The problem we have is with Mr. -- and I was calling him Mr. Vasudevan, but it is --

**MR. ELLIOTT:** How about Raj?

**MR. VASUDEVAN:** Raj.

**MS. PIKE:** Raj. Okay. Raj. I like that better. The problem is with Raj. And we'll get to that in just a minute.

So Ms. Haribabu at this stage is awaiting a visa in order to be able to get her permanent resident card. And when she was approved through the I-140 petition, she received a priority date. And that priority date is very important to her, because the United -- there are lots and lots of people -- in fact, people of -- from India are our largest number of immigrants in the United States. And as a result of that, the US only gives India X number of visas per year. And so it is like a ten year wait to get -- and even -- sometimes even more, to get that permanent resident card. So she has a date.. And every month there is a bulletin that's published that tells her what date they're currently issuing visas for. And so she, I'm sure, checks that bulletin every month to see where she is.

I had a case in February and that gentleman was approved in 2016, and the bulletin in February was giving visas for people with a 2012 priority date, if that gives you any clue.

So she's awaiting that, but according to the Beacom case, she would be qualified.

So now let's move to Mr. -- to Raj. So with regard to Raj, he is here on an H-4 visa. An H-4 visa is a spousal visa. And as a spousal visa, it is tied to her H-1B visa. Without that H-1B visa, he's gone. And there's a lot more control attached there than one would think. As a matter of fact, the United States has been heavily criticized about this. That H-1B visa controls everything.

If he -- and he did receive an employment authorization. All non-immigrants have to have an employment authorization in order to work here, and he did receive that document. But, again, that required Ms. Haribabu. He can file a derivative application when it's time for her to get her permanent resident card. And he can tag along with her and get a permanent resident card, a green card. However, that's not his decision. It's her decision, because it's her visa that controls. It's that H-1B visa that controls that. So it's not his intent there, it's her intent, which presents us with a problem -- a dilemma here.

So with regard to him, in normal circumstances, what the Assessor would do is -- obviously, Ms. Haribabu qualifies. So now the Assessor's Office has to look at Raj and determine whether he qualifies. So one of the things that they do to determine that is that they look at the I-140 petition for immigration, and they look to see if the spouse is included on there, because there's a section in there that says that, you know, these are your family members, your dependants, so to speak, who will be coming with you, and there's a box to check whether they want an adjustment of status, meaning do they want a green card as well. Well, unfortunately, on Ms. Haribabu's I-140, her husband was not listed. Her son was listed, but it said that he didn't want an adjustment of status. And we'll get to all of this in the testimony.

But that presents a big problem, because now we have been using that, and most counties have been using that, as that additional discrete step. In other words, as a family unit they have decided to immigrant to the United States. So when the spouse is not there, that presents us with a whole different problem. At that point the spouse has got to have some other discreet step, and that's where we're running into a wall here, because we don't have that.

First of all, Mr. -- Mr. Raj has not been in the United States a great deal of his time here. And we'll get to that. But secondly, we have very little evidence that would support him wanting to immigrate to the United States.

So that's where we are today, and that's sort of -- I've given you in a nutshell here in a long opening statement about how we do things and basically what the law is. And I'll get into -- more in depth into that in my closing statement. But -- but I wanted you to get a good feel for where the testimony was going and the type of documents that you would be looking at. Thank you.

**THE COURT:** Thank you.

**MS. PIKE:** I appreciate your attention.

**THE COURT:** Thank you.

Mr. Elliott.

**<u>OPENING STATEMENT BY MR. ELLIOTT</u>:**

**MR. ELLIOTT:** Well, the Orangeburg Assessor would have had that these people married as a sham. These people have been married nearly 24 years, and yet the Orangeburg government apparently takes the position that these people are living separately and their marriage is one of convenience to somehow evade the law or somehow take undo advantage of it.

To the extent you need to understand the immigration law on this issue, read Judge Kimpson's decision. And particularly with regard to Raj here, have a look at page 20, page 20, of Judge Kimpson's decision. And you don't have to do it right now, Judge.

**THE COURT:** I wasn't, sir.

**MR. ELLIOTT:** Okay.

**THE COURT:** Please proceed.

**MR. ELLIOTT:** There seems to be no question about Ms. Haribabu's status and -- and legitimacy in this country. And how ironic it is that the -- that the import of the homestead, the favorable homestead tax treatment has to do with exempting the taxpayer from the school or education portion of the -- of the tax. She works for the Orangeburg School District, and in fact, her sponsor for her work visa, as you'll see, is the Orangeburg School District. They need her. So there's no question about her legitimacy, obviously.

They are both here legally. They are married. They have been married for a long time. You will hear from Raj that he has aging parents and goes back and forth to India to help with them and check on them. And, in fact, you'll hear that for 18 months he was -- he was last there, he was there with his -- their son, Charan, who could not come back to the United States for reasons that I have forgotten, but they'll explain.

The import -- if you were to -- if you were to adopt the position of the Orangeburg Assessor -- and it's been mentioned that we -- that the cohort of Indian folks here in this country is huge. The import of a contrary decision would be the disqualify every Indian worker -- legitimate worker in South Carolina from owning a residence as their domicile. And that's the import, what's in front of you.

The question here is going to be intent. We know that. It is a question of intent and it is fact specific. We'll get into that. The seminal case is Gasque versus Gasque. But Gasque -- interestingly enough, Gasque versus Gasque was a divorce case cited in 1965, which was only 17 years after South Carolina even had divorce in the first place. We didn't have it until -- you may know this. We didn't have it until 1949. So --

**THE COURT:** I wasn't born yet, sir.

**MR. ELLIOTT:** Yeah. As an aside, we were a common law state. And in common law, males could consent to marriage as young as 14 and females at the age of 12. So in the 1930s and 1940s, South Carolina was known as the hardest state to get divorced in, but the easiest state to get married in. But I'm not -- I wasn't there. I digress.

Gasque -- Mr. Gasque, you know, the issue was whether he had been a resident of South Carolina for a year for purposes of the divorce. He had lived and worked in Washington, DC for 14 years. So this is not some quantifiable issue here. This is an issue of intent.

I didn't mean to be this long-winded, but you're going to see that these people are here legally. They are still in love. They are married. And, indeed, you'll hear Raj testify that, when his older parents die, he's going to live with his wife.

Thank you, Judge.

**THE COURT:** Thank you both.

So, Ms. Pike.

**MS. PIKE:** Yes, Your Honor.

**THE COURT:** Were you going to present your witness at this time?

**PETITIONER'S CASE IN CHIEF:**

**MS. PIKE:** Yes. Thank you. I'd like to present Ms.

LeToya Singleton, who is the Orangeburg County Assessor.

**THE COURT:** Thank you, ma'am.

**MS. PIKE:** Ms. Singleton, will you take the witness stand, please?

**THE COURT:** Good morning, Ms. Singleton.

**THE WITNESS:** Hi. How are you?

**THE COURT:** If you will follow instruction of the court reporter.

**COURT REPORTER:** Ma'am, please state and spell your first and last name.

**THE WITNESS:** I am LeToya Singleton. L-E-T-O-Y-A, Singleton, S-I-N-G-L-E-T-O-N.

**COURT REPORTER:** Thank you. Please raise your right hand so I can swear you in.

**LETOYA SINGLETON,** having been duly sworn, testifies as follows:

**MS. SINGLETON - DIRECT EXAMINATION BY MS. PIKE:**

Q: Okay. Ms. Singleton, let's start out by telling us just a little bit about your education.

A: Well, I have graduated from Clemson University in 2002, and I have -- with a bachelor -- bachelor of science degree in sociology with an emphasis in criminal justice, as well as a minor in business administration.

Q: Why don't you pull that mic down so that the court reporter can ...

A: Okay.

Q: There you go.

A: And I have also gone to Midlands Tech where I have received a paralegal legal certificate.

Q: Okay. And can you tell us where you are currently employed?

A: Currently right now I'm working with the County of Orangeburg.

Q: And what is your position there?

A: There I am the Assessor.

Q: Okay. And do you hold any licenses in South Carolina?

A: I do hold my license with -- for the Appraisal Board -- with the Appraisal Board.

Q: Okay. How long have you been with the Orangeburg County Assessor's Office?

A: I have been with the County Assessor's Office for 23 years this year.

Q: All right. Tell us the positions that you've held there.

A: I started as the -- as an intern, when I started back in 2002 after I graduated. And then I became a part time -- well, part time once my internship ended. And I was still with the County at that time. And then I was offered a full-time position with the Tax Assessor's Office as an appraisal clerk back in 2002 as well. And I have been with that -- in that position from two thousand and -- from the 2002, 2004 time frame. And then I became a dual employee with the Assessor's Office as well as the Register of Deeds office from 2004 to 2011 where I became a full time back with the Assessor's Office in 2011, and have been there since with the Assessor's Office. And I have been an appraiser with them from the 2004 time frame up until now. Well, up until 2014. Then I became the chief appraiser in 2014. And 2023, I became -- 2024, I became the Deputy Assessor and then moved into the Assessor's position shortly after.

Q: Okay. Thank you.

A: Uh-huh.

Q: All right. Let's talk a little bit about what your duties are with respect to legal residence applications that come in.

Can you tell us what -- what your process is with respect to -- and I want you to go focus -- since we are dealing with non-immigrant issues here, I'd like for you to focus on the non-immigrant issues. So tell us what your process is.

A: With -- our process with the legal residence applications, once we get a legal residence application from a non-immigrant individual, usually the first sign that that person is a non-immigrant is by their driver's license, because it does state -- state where it says limited term driver's license. So that does send a red flag to us letting us know that we need to receive more information in regards to this individual.

Q: Okay.

A: So we get them to fill out -- we still get them to fill out the application and everything, but we do request that we -- that they do provide us with the information in regards to, if they are single, we will ask them for their I-797 form to let us know whether or not they have already applied for their I-140 petition in order for them to get their green card.

Q: So wait. Let's back up ---

A: Okay.
Q: --- for just a second, because I didn't -- in my opening statement I didn't talk about I-97s.
A: Okay.
Q: Tell us what I-97s are.
A: I'm sorry. Well, I-797. I'm sorry.
Q: I-797. Sorry.
A: I'm sorry. Well, that form is one of the indications that we use in order for us to determine whether or not we can apply the legal residence to that individual.
Q: I understand.
A: Oh.
Q: But the 797 form in general, just tell me what it does.
A: Well, it basically -- there are different things that it does, but I know there -- it -- it can extend the approval for the -- for the non-immigrant for them -- once they have receive their approval, it can extend their approval for the time period until they get their actual priority date.
Q: So it's basically a decision document?
A: It is.
Q: It's making some sort of decision.

A: It is.
Q: Is that accurate?
A: That's ---
Q: Okay.
A: --- accurate.
Q: So -- so go ahead. You -- you are looking for a -- you were telling us you were looking for a 797 ---
A: 797 form.
Q: --- with regard to their I-140 petition.
A: Correct. When they are just a single individual, the I-140 -- this I-797 form is sufficient enough for us to be able to say that they can -- we can determine the legal residence classification for that individual. But once they have -- once they have selected the marriage or say that -- state that they are married, then we need a little bit more information, because now we're going to need information about their spouse.
Q: Okay. Hold on just a second.
A: Okay.
Q: You are talking about the I-797.
A: Uh-huh.
Q: And what should that I-90 -- 797 say in order

for you to ---

A: The case type on it would be the I-140 approval. It would -- it would state and let us know that they've -- they've actually applied -- applied for that. So it would be the I-140 petition for that. And then there would be a phrase on the -- on -- in the verbiage of that I-797 form that states that this person has been approved for their I-140 form petition.

So once we've seen that, that's why we can go with the -- the initial step when they're just a single individual. But in order for us to know who all is going to be coming on that visa with them, we ask for the additional information for the actual I-140 petition form ---

Q: Okay.

A: --- because ---

Q: Now, this is going to be with respect to the husband ---

A: Correct.

Q: would that be accurate?

A: For their spouse, yes, ma'am.

Q: Okay.

A: And so once we receive that form, that way we'll be able to see whether or not that individual has included their spouse with -- to be along with their I-140 petition. And -- because that's really the only way that we would know whether or not their -- their intent is there to have both them and their spouse to come along on that visa that they're going to be applying for with the green -- for their green card. But ---

Q: So --

A: Uh-huh.

Q: -- let me ask a question here. If there's no spouse on the I-140 petition, what are you going to do with it?

A: With -- in that case, we have no idea at that time whether or not the spouse is going to be included with the individual coming in to get their green card. So now we have that hard decision of determining whether or not they do apply -- they do get approval or not. And without that information, we would not be able to approve them, because we don't know the status of the husband in regards to them coming over and being a permanent resident here in the

United States, along with -- with the applicant.

Q: So, when you find out that -- that the spouse is not on the I-140, do you request anything else of the -- of the applicant?

A: Well, we -- we do request whether or not they have any type of -- we do get their driver's license, of course. We do get their passport. We do get their income statement at -- that they file at the end of the year. And any other documents that would help us determine if that individual is included in anything that is pertaining to the United States for them to be included on that form with the -- with the application.

Q: Okay. All right. So I want to swap now and I want to start talking about Ms. Haribabu's application.

A: Uh-huh.

Q: And I'm saying that generically. I mean, Ms. Haribabu and Raj, because it was a joint application. So, I'd like to present to you Petitioner's Exhibit Number 1 and ask if you could please identify that.

**(Petitioner's Exhibit Number 1 was introduced.)**

A: Yes. This is the application that was submitted for their legal residence classification for us to determine if they were going to -- able to apply for -- able to receive the legal residence tax property exemption. And they filed it on December 13th of 2023. So this form is what we used to -- for them to fill out to determine that information.

Q: Okay. And on that form, I believe it says 2022. Was that actually the tax year that we would be concerned with here?

A: It would not. In her case, she did purchase the property in -- she purchased it in 2022. But the property that she purchased had a brand new home on it. So when she purchased that home, the house was not complete until 2022 tax year. So it did not go on the tax roll until 2023, which would be the year that she would be applying for, not the 2022 tax year.

Q: So, it would be 2023 forward that we would be concerned with.

A: Correct.

Q: Would that be an accurate statement?

A: Correct.

Q: So, in 2022, what was she taxed on?
A: At that time, it was just land. And it was not -- it -- because we have to go by what the actual owner is as of 12/31/2020 and this case, 2022, that property would have still been in -- well, 2021. That property would have still been in the developer's name at that time. And so, her name did not get -- appear on the tax roll until 2023, as well as the house going on the tax roll. So, for her application, she would not have been able to be approved until the 2023 tax year for both the new house as well as her legal residence.
Q: Okay.
**MS. PIKE:** Your Honor, I just want to clarify something just so that it's -- it's perfectly clear. In property tax law, December 31st is the magic date for everything. So, if you are the owner December 31st, then you will be taxed on that property the following year.
**THE COURT:** Yes, ma'am. And so, I am -- Mr. Elliott is being very gracious in giving you some leeway. I am familiar with that, and I heard her say that. So, it's okay. I don't want you to -- I don't want him to start objecting to

you testifying.

**MS. PIKE:** I understand.

**THE COURT:** Okay? But I appreciate the clarification. Thank you, ma'am.

**THE WITNESS:** Yes, ma'am.

**THE COURT:** Thank you.

Q: Okay. So, I'm going to show you Petitioner's Exhibit Number 2 and ask you if you can please identify that.

**(Petitioner's Exhibit Number 2 was introduced.)**

A: Yes. This is the deed that was filed for Ms. Haribabu.

Q: Okay. And what is the address on that property?

A: The address is the 105 Lata Palm Court, Orangeburg, South Carolina.

Q: And that is the property that is in question; is it not?

A: It is.

Q: All right. Thank you. Okay. So, I'm going to show you Petitioner's Exhibit Number 3 and ask you if you can identify that.

**(Petitioner's Exhibit Number 3 was introduced.)**

A: Yes, ma'am. This is her -- Ms. Haribabu's Social Security card, which talks about her work on the authorization, as well as her driver's license that shows the limited term information.

Q: And how did you obtain that?

A: She -- she submitted it once -- with her application, because that is a requirement that's -- that's -- that needs to be submitted along with the application.

Q: Okay. I am going to show you Petitioner's Exhibit Number 4 and ask you if you can identify that.

**(Petitioner's Exhibit Number 4 was introduced.)**

A: Yes. This is Mrs. Haribabu's -- this is her petition for immigrant -- non-immigrant work, for her to be approved to be able to -- her extension stay, as -- as far as her employment with Orangeburg County School District.

Q: Okay. So -- I'm sorry. Was that document extending her H-1B visa, or was that extending something else?

A: It is ---

Q: Or her employment authorization?

A: This is for the petition for a non-immigrant worker, H-1B approval extension of stay.

Q: Okay.

A: Showing that it has been approved.

Q: Okay. So, that -- all right. Thank you. All right. So Petitioner's Exhibit 5. And before we leave there, what -- can you give us the date that her H-1B visa is extended through?

A: This right here has received date 5/8/2023 and notice date 7/8/2023.

Q: Okay. Did it give a date ---

A: Oh. From the bottom, valid from 8/9/2023 until 8/18/2026.

Q: Thank you.

A: Uh-huh.

Q: All right. I'm going to show you Petitioner's Exhibit 5 and ask you if you can please identify that.

**(Petitioner's Exhibit Number 5 was introduced.)**

A: This is the form that we would approve. This is the I-797 form that I was referring to earlier for the I-140 immigrant worker portion where -- this is what we would use to look at for the approval for their I-140 form.

Now, if she was a single individual, this would be all that would be needed for her to be able to receive the legal residence tax exemption. So this would be the form that we would use if she was a single individual. But this is the I-140 petition for that approval.

Q: And just to clarify, was she approved?

A: Yes.

Q: Okay. Thank you. All right. I'm going to show you Petitioner's Exhibit 6 and ask you if you can please identify that.

**(Petitioner's Exhibit Number 6 was introduced.)**

A: Yes. This is the -- this is the Social Security card that was issued with her application for her husband -- husband, Mr. Raj. And it does have where the signature on that for the Social Security is dated the -- February 2022 for this one.

Q: Okay. And are there any notations on that Social Security card?

A: No. Just -- it does say work only authorization.

Q: Okay. All right. I am going to show you Petitioner's Exhibit 7 and ask you if you can please identify that.

**(Petitioner's Exhibit Number 7 was introduced.)**

A: Okay. With this one, this is Mr. Raj's work authorization -- employment authorization form, and it shows that he's been approved for the work -- the employment authorization. For -- and this is valid from 8/9/23 to 8/8/26.

Q: Okay. I'm going to show you Petitioner's Exhibit Number 8.

**(Petitioner's Exhibit Number 8 was introduced.)**

A: Okay. This is the I-797 form. It looks like it's just an -- extending his status here, and it has been approved for the extension of stay.

Q: Okay.

A: And ---

Q: And what do you mean by his status here? What is his status?

A: It has the H-4 class. So this is the information showing us that he is, along with his wife, that has the H-1B authorization.

Q: All right. And I'm going to show you Petitioner's Exhibit 9.

**(Petitioner's Exhibit Number 9 was introduced.)**

A: Uh-huh. Okay. This is his -- Mr. Raj's driver's license. And it also, just as hers, states the limited term driver's license on this. And it -- but it does -- and it does state the address of the location where she has her residence at, the 105 Lata Palm.

Q: And just to clarify, all of these documents that I've just handed you, how did you obtain those documents?

A: These are all documents that came in with the application. These are ones, because of that limited term -- limited term driver's license, that we do ask for, so that we can determine whether or not that individual is included in this -- in this form. But the I-140 is still missing in regards to that, because she is married.

Q: Okay. So what was your decision, based on those documents?

A: Based on these documents, initially we -- we -- we did deny her receiving the legal residence form, because of the mere fact that at the time we were going off of the fact that she did not have her green card and neither did he. So we denied the legal residence at that time. So that was our decision for the legal residence exemption for Ms. Haribabu at that time of her initial application.

Q: Okay. And I'm going to show you Petitioner's Exhibit 10 and ask if you can identify that document.

**(Petitioner's Exhibit Number 10 was introduced.)**

A: Yes. This is the denial letter that we -- that we sent to her letting her know that she was not classified as a permanent resident. She didn't have her green card or anything like that. So we sent her a letter letting her know why we denied her for her legal residence status.

Q: Okay. And I'm going to show you Petitioner's Exhibit 11 and ask if you can identify that.

**(Petitioner's Exhibit Number 11 was introduced.)**

A: This is Ms. Haribabu's appeal to our decision for the legal residence denial. So she sent this in so that she can go before the Board so that she can see if she can get her legal residence exemption through that board.

Q: And -- and you said the Board. What board do you mean?

A: There is our County Board of Assessment of Appeals, that if they disagree with a status that we come up with in the Assessor's Office, they do have the opportunity to go further to get a higher decision to see whether or not they can qualify under that -- whatever it is that they're -- they're applying for. In this case the legal residence exemption.

So she was applying to the Board to see whether or not she would be able to get the legal residence through the Board, instead of having it to go through just the Assessor's Office.

Q: All right. Thank you.

A: Uh-huh.

Q: And I'm going to show you Exhibits 12 and 13 and ask if you can identify both of those.

**(Petitioner's Exhibit Numbers 12 and 13 were introduced.)**

A: Okay. Exhibit 12, this is the notice that we -- that the Board sent to Ms. Haribabu letting her know that she was placed on the schedule and her schedule date and time of when she needed to appear before their -- before the local board for her hearing. That's 12.

And then Exhibit 13 is the decision from that particular hearing, which is stating that she was not entitled to the residential exemption for that -- for that -- from that hearing.

Q: Okay. So -- and -- and that decision was from the ...

A: This was from the Board of Assessment of

Appeals ---
Q: Okay.
A: --- Board.
Q: So what happened after that?
A: After that, Ms. Haribabu, she -- she decided to take it further, to go to the -- the Administrative Law Court. In the process of going through the Administrative Law Court, there were different -- there were documents that were asked to be received in order for us to make the determination on whether or not we could apply the -- the legal residence exemption for Ms. Haribabu. And so the form at that time that we were looking for was her I-140 form, because it had not ---
Q: So ---
A: --- petition. I'm sorry.
Q: Let me -- let me interrupt you.
A: Uh-huh.
Q: Let's -- let's go back.
A: Okay.
Q: So I believe you testified that Ms. Haribabu appealed to the ALC.
A: Correct.
Q: Was there another step in there?

A: Yes. When -- well, when she -- when she appealed to the ALC, once she appealed there, they -- they remanded it back to the County. So I was going to -- I was leading up to that. But they remanded it back to the County based on the fact that we were -- wanted to give her opportunity to turn in the I-140 form, because that was one of the forms that we were trying to receive in wait of going to the Administrative Law Court.

But since we hadn't received that form at that time, it was decided to remand it back to the County to give her more time for us to be able to get that I-140 form. Because with that I-140 form, that would have allowed us to basically resolve the case if her husband's name was on that form -- on that form as listed as a spouse, as a member of her household, for that particular process.

But once it got remanded back to the County, we did give her the opportunity to provide that information, but we did provide a deadline date for her to give us that information. Once we provided that -- once we were not provided with that information in the time -- in a timely manner, we sent another denial letter to her. That would give her the opportunity to go back before the Board.

So we've been trying to basically give her opportunities to provide us with the information, because we really -- we really did want to approve -- you know, get the information so that she can get it. But there was never any information letting us know the information about her husband for us to be able to make that determination.

Q: Okay. So I'm going to show you Petitioner's Exhibit Number 14.

**(Petitioner's Exhibit Number 14 was introduced.)**

A: Uh-huh.

Q: And ---

A: Okay. This is the I-140 form that we were awaiting from her. Because on this form, this is where we would have looked at her information. And there is a section on this form, which is part seven in this form, and it basically states that this right here gives the information of the spouse and all children related to the individual from whom you are filing for this petition. So we're -- on this one, we would be looking for the spouse's name in that section to see whether or not he would be listed on her I-140 form as an individual that would be coming over with her to get that green card that we needed to know about in order for us to approve the legal residence exemption.

Q: And so what is shown on that I-140?

A: On this I-140 in that section that we were -- that we needed to see, it only states -- excuse me if I'm not able to pronounce his name, but the son's name. And so he is the only person that's listed on here, which is as child. And on here, on number five, it asks, Is he applying for adjustment of status? And it states, No.

So this -- and that's the only name that was listed on the I-140 form, but we needed to know whether or not the husband's status was going to be transitioned over with her as well, but he was not listed on the I-140 form. So, in turn, that's where the denial came from as well on that side, because his name was not listed on the I-140 petition.

Q: Okay. So I'm going to show you Petitioner's

Number 15.

**(Petitioner's Exhibit Number 15 was introduced.)**

A: Uh-huh.

Q: And can you identify that document?

A: Yes. This is the -- this is the second denial letter that we sent once we weren't -- once we found that his name was not listed on the -- on the form -- the I-140 petition. This is the -- this is the denial letter that was sent to her letting her know that she can still deny -- she can still apply to go to the Board of Appeals, if she's denied. But she was denied for the legal residence exemption through the Assessor's Office.

Q: So, Ms. Singleton, I want to make sure that I understand. What was the reason for the denial?

A: Well, in this case, she was not able to provide us the information about her husband, stating whether or not he was going to be joining her with his -- with the green card status of being a permanent resident here in the United States.

So there was nothing that we had that would allow us to be able to grant her the legal residence exemption based on any of the forms that she provided us, because the husband's name was not on any documents that we received. His name wasn't on the deed. His name wasn't on the mortgage. His name wasn't on the I-140 form. So there was no way in us knowing that his intent was to be here in the United States. So we weren't sure whether or not it would -- and see, when it comes down to the legal residence decision, it is a husband-and-wife situation. So both of them need to sign the application -- the application, and both of them need to state that this is going to be their legal residence, and this is where they are going to be owning and occupying the residence as their domicile. And we haven't received that information in any of the forms that we received from her. So that's why we denied the application.

Q: So is a statement of that enough?

A: No. We actually need the documentation stating that there -- there is intent for both individuals to be here in the United States.

Q: With respect to Mrs. Haribabu --

A: Uh-huh.

Q: -- if -- if Mr. Raj was not involved in this, would she receive the legal residence?

A: Yes.

Q: Okay. All right. Petitioner's Exhibit Number 16. Can you please identify this document?

**(Petitioner's Exhibit Number 16 was introduced.)**

A: This is the letter that was sent to the Board for Ms. -- Ms. Haribabu to -- from our denial from the Tax Assessor's Office. This is the document that Mr. -- yes, Mr. Elliott submitted to the Board of Appeals in order for them to go back before the board for the second time on the denial.

Q: Okay. And I'm going to show you Petitioner's Exhibit Number 17 and ask you to please identify that document.

**(Petitioner's Exhibit Number 17 was introduced.)**

A: This is the -- the result of the hearing that was performed. This -- the hearing was done on December 13th. And in that hearing Mrs. Haribabu was entitled -- they -- the Board of Appeals did grant her legal residence for the legal residence exemption. So she was granted the second time that we did go to the Board with her. So that's what this letter is stating, that she did receive the entitlement for the legal residence exemption.

Q: Okay. And what happened after that?

A: After that, that was when we submitted our information to go to the -- the Administrative Law Court so that we can bring this before the Court, so that we can determine whether or not to give her the legal residence, because we still, at that time, had not received any information in regards to the husband.

So we -- we wanted to make sure that when we -- the application did get approved, that we had all of the information and we went by law, because the law did require that the person must own and occupy the residence as their domicile, and we still had no evidence of that on the -- on the husband's side of the fence. The wife's side was taken care of, but we still did not have that on the husband's side. So that's why we brought it before the Court, so that we can make that determination on whether or not she is able to get it.

Q: Okay. Does the taxpayer have to make any certifications when they apply for legal residence?

A: Yes, there is a certification. If you don't mind me, I'll read it from the book, rather than me trying to verbatim -- you know, say it verbatim. But ...

Q: And are you reading from ---

A: I'm reading ---

Q: What are you reading from?

A: --- from Title -- I am reading from the Title 12 Code of Laws book.

Q: Okay.

**MR. ELLIOTT:** Does that help you? The bottom of the page.

**THE WITNESS:** Thanks.

A: But it says on here, Under the penalty of perjury, I certify that I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence.

And it states that member of my household also -- let's see. It states that member of my household includes the owner's, occupant's, spouse. And it does state exempt -- except when the spouse is legally separated, which in this case is not. They're not. And then it's also any child under the age of 18. And at the time, I do not believe the child was under 18 at that time either.

But for this case right here, it's more-so based on the spouse in this case. And so he is a member of her household. And so that is why we went through with the certification as far as her having to say that I nor a member of my household has any section of another residence.

And at this time, we couldn't determine whether or not he was still a resident of India.

Q: Is there another certification as well? Sure.

A: Let's see. The residence which is subject to the application, legal residence, where I am domiciled at the time of the ---

**COURT REPORTER:** I'm sorry. Can you speak up?

**THE WITNESS:** Oh, I'm sorry.

A: Under penalty of perjury, I certify that the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that I -- and that neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose

Q: Okay. Thank you.

**THE COURT:** And, Ms. Pike, just -- just for clarification on the record.

**THE WITNESS:** Uh-huh.

**THE COURT:** When you're reading from the statute, you should probably cite the name of the specific statute.

**THE WITNESS:** Oh, I'm sorry.

**THE COURT:** You said Title 12, but ---

**THE WITNESS:** The -- yes.

**THE COURT:** --- state specifically the number.

**THE WITNESS:** It is Title 12-43-220. And it's going to be under section -- it has under the penalty -- it's two -- the two I's. I don't know how to say it on that. And then it goes to, Under penalty of perjury, I certify that, and it has A, B. So I read both A and B.

**THE COURT:** You can just simply say subsections.

**THE WITNESS:** Subsections.

**THE COURT:** Yes.

**THE WITNESS:** Thank you, ma'am.

Q: Ms. Singleton ---

A: Uh-huh.

Q: --- let me show you Petitioner's Exhibit Number 18.

**(Petitioner's Exhibit Number 18 was introduced.)**

A: Okay.

Q: And ask you if you can please identify it.

A: This is the I-94. From what I found out, this -- this gives a record of the passport information of the goings and comings of any -- any individual that comes in and out of the United States.

Q: Okay. And do you have the travel records? Who is that -- the travel record for?

A: This is for Mr. -- Mr. Raj.

Q: Uh-huh. And have you looked at that document and examined it? I have in -- in regards to how often he's been in the United States ---

Q: Okay.

A: --- and out of the United States.

Q: Okay. Can you tell me what your conclusions are with regard to that?

A: Well, in regards to the dates that's on here -- because it goes from the 2019 -- April 20 -- April 11th, 2019 up to March 27th of 2025, in that time frame, there are -- in between the April 11th and 2020 -- 2019 time frame, he has been in the United States for 302 days.

And then from the two -- the February 7th to 2020 to March 19th of 2020, he was out of the United States for 41 days. And then he was back in the States. He came from the March 19th of 2020 to August 23rd of 2023, he was in the States. and that was for 1,252 days in the United States.

And then he was out of the United States from -- from August 23rd, 2023 to March 27th of 2025. So he was out of the United States for 582 days. So basically, he wasn't in for the time frame -- a lot of the time frame that -- from the time Ms. Haribabu applied to now, basically, he's been out of the country for a majority of that time.

So we weren't able to -- at the time of her application, he was not in the country. During the time of the appeals board hearings, he was not in the country. And for none of the appeals boards, and we've had two appeal hearings, and he hasn't been able to be present for either one.

And so he did not return back into the States until March of this year.

Q: Okay. I want to show you Petitioner's Exhibit Number 19 and ask you if you can identify that document.

**(Petitioner's Exhibit Number 19 was introduced.)**

A: Yes. It looks like a copy of his passport pages.

Q: Can you give me what dates that passport covers?

A: Okay. This passport covers from September 3rd, 2020 to August 3rd, 2030.

Q: Okay. And did that passport -- was that -- did that passport encompass the period of the I-94?

A: Yes.

Q: Okay. So the dates that you told us he was in and out, that's ---

A: Uh-huh.

Q: --- basically ---

A: This is ---

Q: --- commensurate with ---

A: Correct.

Q: Thank you. All right. Petitioner's Exhibit Number 20. Can you please identify this?

**(Petitioner's Exhibit Number 20 was introduced.)**

A: Okay. This is another passport.

Q: And ---

A: And the dates on this one is from May 31st, 2010 to May 30th, 2020.

Q: And I just want to be perfectly clear, both of these passports, who were -- who held those passports?

A: Mr. Raj.

Q: Okay. All right. So on that passport -- and I'm sorry. What were the dates on that passport?

A: This one was May 31st, 2010 through May 30th, 2020.

Q: Okay. So tell me -- can you flip through there and tell me how many times he was in the United States? Well, there is a stamp for where it has departure 11 -- April 11th, 2019, and then arrival February 8th, 2020, which is listed on here for 2020.

Q: And what is here?

A: On the form that -- the Exhibit 18 that was given and which shows on his I-94 form ---

Q: Okay.

A: --- which shows ---

Q: Okay.

A: --- the time frame that he was here. And going back, going -- or going through it, there's no other stamp until -- April 11, 2019 -- there are no other stamps in this record from 2010 -- from the -- from the 2010 to the 2020 passport. The only stamp that was received is the one for the April 11th, 2019 through February 8th, 2020. So that's the only stamp that was in this particular passport.

**(Petitioner's Exhibit Number 18 was referenced.)**

Q: Okay. So have you looked at overall how many days Mr. Raj was in the United States and out of the United States?

A: From the two passports it's a -- it ---

**OBJECTION BY MR. ELLIOTT:**

**MR. ELLIOTT:** I would like to lodge an objection. It's irrelevant. The number of days doesn't count. What counts is intent. Thank you.

**MS. PIKE:** Your Honor ---

**THE COURT:** So -- go ahead with your argument.

**MS. PIKE:** Your Honor, it does matter because it shows that -- that Mr. Raj was really not here very much at all. And so from that -- I mean, we have to look at that in terms of his intent to become a U.S. citizen.

**THE COURT:** So -- were you finished?

**MS. PIKE:** Yes.

**THE COURT:** Okay. I would agree with her. I'm going to overrule that objection.

**MR. ELLIOTT:** Thank you, Judge.

**THE COURT:** And -- and to a certain extent, she's already stated on the record the number of days. She's kind of gone through that to some degree.

**MS. PIKE:** To some degree.

**MR. ELLIOTT:** We just -- just wanted it on the record.

**THE COURT:** Okay.

**MR. ELLIOTT:** We're good.

**THE COURT:** I understand.

**MR. ELLIOTT:** Thank you.

**THE COURT:** I understand. Thank you. Please proceed.

Q: Ms. Singleton, have you done any additional calculations with respect to this?

A: Well, looking at the total, because this right here covers 15-plus years of his -- of time, and -- and ---

Q: And ---

A: --- to coincide with ---

Q: --- just to be -- I'm sorry.

A: Uh-huh.

Q: Not to interrupt you, but just to be clear, how many years did the I-94 cover?

A: The I-94 just covers from 2019 to 2025.

Q: Okay.

A: Yep. But the passports, they go further since it goes to 2010 --
Q: Uh-huh.
A: -- for the original start date. So for the time frame of the passports and -- that coincide with how long Ms. Haribabu has been here ---
Q: Uh-huh.
A: --- in the United States as well, he's been in the United States for a total of 5,474 days.
Q: He's been in the United States that long?
A: I believe that -- yes. But 71 percent of it he has out of the count -- out of the United - 71 percent of it he's been out of the United States. And then the remainder time he's been in the United States for that. But he's been out of the United States for about 70 -- 71 percent of the time in that 15 -- in those 15 years.
Q: So the number of days that he has been in the United States is how many?
A: I'm sorry. Yeah. 5474. It's 50 -- 5,474 in the United states.
**MR. ELLIOTT:** Let -- let me help. I think she may have it backwards.

**THE WITNESS:** Okay. I'm sorry.

**MR. ELLIOTT:** It's in -- it's in the -- it's in her brief. We're good.

**MS. PIKE:** Okay.

**THE WITNESS:** Okay. I'm sorry.

**MR. ELLIOTT:** We're good. Not a problem.

Q: So how many days are in the United States?

A: In the United States -- I'm sorry. I have that number.

**THE COURT:** No rush, ma'am. Just take a moment to - --

**THE WITNESS:** Oh. I am getting nervous.

**THE COURT:** You're fine. You're fine.

**THE WITNESS:** I'm sorry.

**MR. ELLIOTT:** If it will help, we'll stipulate to the number of days and percentage, which is reflected in the petition -- in the appellate's report.

**THE WITNESS:** Oh, I'm sorry.

A: 1,608 days in the United States. I'm sorry. I wrote that ---

Q: Okay.

A: I'm sorry.

Q: And the total number of days -- the -- the total number of days that he could have possibly been here were how many?

A: That's -- that's where the 5,000 -- I'm sorry. I got them mixed up. 5,474 days. But the 1,608 days is in the United States. The 5,474 is out of -- the total out of the States.

Q: The ---

A: The total ---

Q: --- total.

A: --- amount.

Q: Okay. So give us the percentages again. If you looked over that 15-year period that Ms. Haribabu has been in the United States.

A: 71 percent of it he's been out of the -- 71 percent of it he's been out of the United States, and the remainder he's been in. But he has been out a majority -- of the United States a majority of the time. Twenty percent he's been in.

Q: Okay. All right. Now, you heard Mr. Elliott in his opening statement. And he was stating that the Assessor's Office thought that the marriage between Mrs. Haribabu and Raj was a sham. Is that an accurate statement?

A: It is not. We've -- those thoughts have never crossed the mind at all, because we -- we don't know them to know that their marriage would be a sham or anything. The only thing that we have are documents that were submitted into our office. We have no idea what their relationship is in regards to their household or anything like that.

What we do know about is there has been nothing that showed us their intent of him being a resident of the United States. And that's the only thing that we're trying to conclude here, is the fact that we're not sure what his actual status is. But as far as their marital status, we have no idea whether or not they're a happy couple or not.

So that's not -- that was never even a consideration for us to determine. That's not something that we look at when we're trying to make a determination for legal residence exemption, whether or not it's a happy marriage or not. We just look at the intent and we look at what's going on for him to be able to apply and us to be able to grant them the legal residence exemption. That's it. As far as a sham, have no clue one way or the other.

Q: Okay. You also heard Mr. Elliott make the statement that the assessor's office thought that Ms. Haribabu and Raj were attempting to evade the law. Is that an accurate statement?

A: No, not at all. We don't -- I haven't seen anything as far as evading the law. They've provided -- she's provided us as much information as she could on her side. So I think she was basically trying to do what she could in regards to get it, but without the understanding of knowing that they are a unit when you're applying as a married couple. And as a married couple, we need information on both sides, not just the one. So it wasn't a factor of trying to evade anything. I think it was just understood that she's the one that's with most individuals. They're the ones that's working. They're the ones that's here. So it's just understood you just need the information from myself, is probably what she was thinking. But because of the mere fact -- because in all actuality in the documentation, I'm not sure whether it was in any exhibits that were given. But with her original application, she didn't even know that he was -- that he needed to sign the application because her original application only had her signature on the application until she was told we needed her husband's signature. So I don't think any evasion of law was trying to be done or anything like that. I just don't think she understood that we needed his information along with that until she did submit the application.

**MS. PIKE:** Okay. I don't have any further questions for this witness.

**THE COURT:** Thank you, Ms. Pike.

Mr. Elliott, your witness.

**LETOYA SINGLETON - CROSS-EXAMINATION BY MR. ELLIOTT:**

Q: So you're relying -- you're relying on these documents that you've seen, correct?

A: Correct.

Q: Whatever she said doesn't matter, right?

A: Well, not necessarily, but it's like we do have to have the documentations to support what she's saying.

Q: She's not lying. You don't think she's lying?

A: No, sir.

Q: Right. And you were -- you were there and present December 13th last year at the -- at the -- the appeal before the Board of Assessors; were you not?

A: I was.
Q: And she was there, wasn't she?
A: She was.
Q: And she -- and she testified to the Board, didn't she?
A: She did.
Q: And she was passionate about it, wasn't she?
A: Very.
Q: And she was especially passionate about her marriage to Raj, correct?
A: Correct.
Q: And yet you don't believe her?
A: I did not say that. I didn't say I didn't believe her. It's like she can be passionate about her marriage, and that's fine. It's just the fact of passion does not basically let us know exactly what's going on for us to be able to approve her for the legal residence exemption. You can have passion, and there's nothing wrong with passion, but there still has to be documentation to back up that passion.
Q: Well, let's suppose -- for example, let's suppose I was applying to a government agency like yours and -- and said to you that I had a dependent, say, a son ---

A: Uh-huh.

Q: --- and that was part of the application. Let's suppose I did that. However, would you then insist on a paternity test?

A: In what degree are you going to be including that son on? And we don't -- we don't take into account paternity tests. So our office does -- would not work in that capacity as far as asking for a paternity test.

In this account, we are asking because she is a married individual. So we have to get information based off of both individuals, because she is married and we need both individual information, the wife and the husband, not just the wife.

Q: If I claim to be a member of a Native American Tribe seeking some sort of qualification or assistance from a government agency such as yours, would you insist on a blood test?

A: Not a blood test, but documentation stating that you are an American Indian -- a Native American.

Q: Okay. And if I provided you a certificate to that effect, would you insist on still more documentation?

A: It depends on how that information is incorporated on your application.
Q: Well, you understand, don't you, that Raj here is here legally, correct?
A: I understand that he's here under his wife's H-1B visa.
Q: Correct. And you alluded earlier to the fact that she doesn't have a green card, right?
A: Correct.
Q: And he doesn't have a green card, correct?
A: Correct.
Q: And you don't presume, do you -- you don't presume to be an expert on immigration law, do you?
A: That is correct.
Q: All right. And you understand, don't you, that he doesn't have to be listed on this I-140 you alluded to in order to eventually qualify for a green -- well, let's back up. A green card in the parlance of immigration, a green card is permanent resident status. Am I correct about that? Or do you know?
A: It does give you the permanent residency status.
Q: All right. And you -- I'm sorry. I -- that --

you know, I just realized I am raising my voice, and I think part of that has to do with the fact that I'm deaf. I apologize.
THE COURT: That's -- that's --
Q: That seems to be a thing.
THE COURT: That's perfectly fine.
A: That -- I just took it as the passion that Mr. Haribabu showed in the appeals hearing the other -- the last time we were together.
Q: Well, yeah. That's -- there's that, too.
A: It's the passion, yes.
Q: All right. You understand, don't you, that when she becomes -- when she gets a, quote, green card and becomes a permanent resident, that he is then eligible to, likewise, apply for a green card and become a permanent resident.
A: Yes.
Q: Do you understand that?
A: I understand that, and I do understand you said he is eligible to apply as well. And so he would have to go through the process -- a process in order for him to be able to get his green card at that time. Yes, sir.
Q: All right. So no question they are married.

A: Never had a question on that.
Q: All right. So let's suppose an American citizen who had business abroad say within the last five years was traveling around the world and was absent from the great state of South Carolina for 70 percent of that time -- let's suppose that, okay?
A: Okay.
Q: All right. Would that fellow then forfeit his citizenship?
A: That part, I don't ---
Q: The answer is no, isn't it?
A: The answer would be no, but I don't know in what capacity -- why that would be an issue in regards to that if he is traveling abroad for business.
Q: And he would not forfeit his residence, his -- his home, would he?
A: No. But I'm trying to figure whether or not you're trying to get the part of him being away from India, and he's not forfeiting his citizenship from India.
Q: I'm talking about an American -- I am talking about an American ---
A: An American.

Q: --- person traveling around the world.
A: So the vice-a-versa, would that be in regards to him being an Indian citizen and him traveling around the world and coming to the United States on business?
Q: The answer to my specific question ---
A: Okay.
Q: --- is no, an American citizen would not forfeit his home ---
A: Okay.
Q: --- to the government if he was gone ---
A: No.
Q: --- around the globe 70 percent of the time in the last five years, correct?
A: Correct.
Q: Right. Nor would that person satisfy his social security if he traveled around the world 70 percent of the time, correct?
A: Correct.
Q: And on that note -- I don't have the exhibits in front of me, but on that note, you noted that Mr. Raj's Social Security card says work only, in so many words, right?
A: Correct. Right.
Q: So does hers. Did you see that?

A: Correct.
Q: So, that really -- what that means is they're paying into the Social Security system.
A: What that means -- I'm sorry. Say that ---
Q: They're paying into the Social Security system, right?
A: Okay.
Q: Right?
A: Right.
Q: Both of them, right?
A: Right. Well, she is. I'm not sure about him, per se, because with paying into the Social Security, there has -- there is the income that comes into playing with the Social Security. And from my understanding, Mr. Raj just started paying into the Social Security system.
Q: Right. And to be clear, the only two places that Raj has been traveling is between South Carolina and India, correct?
A: From my understanding.
Q: Nowhere else, correct?
A: From my understanding.
**MR. ELLIOTT:** Thank you, Judge. No further questions.
**THE COURT:** You're going to do a Redirect?

**MS. PIKE:** I am, Your Honor.

**THE COURT:** And then, Ms. Singleton, when she's finished, don't get up. In this court, Judges are allowed to ask questions, okay?

**THE WITNESS:** Awesome.

**THE COURT:** I know you're just excited about that.

**THE WITNESS:** I'm already now nervous.

**THE COURT:** Ms. Pike.

**LETOYA SINGLETON - REDIRECT EXAMINATION BY MS. PIKE:**

Q: Let's talk just for a moment about the employment of Raj.

A: Okay.

Q: Has Mr. Raj been employed in the United States?

A: For the income tax returns that he submitted -- that Ms. Haribabu submitted to us, his income was not included in either -- she submitted three years' worth of income tax returns, and his income was not included in any of those tax returns that were submitted.

Now, there was some information that was turned into -- that we were told about where he does have pay stubs now, but those pay stubs weren't incorporated until 2025 tax year. So -- but the information as far as his income goes, they were not included in any of the three tax years that she's claiming that he was here in the United States, where they were filing a joint return.

Q: So do you have any evidence that Raj was employed in '23, '24 tax years?

A: Not here in the United States.

Q: Okay. And can you tell us the extent of his employment, that you are aware of?

A: Well, up until ---

Q: When did it begin?

A: It began in April. As far as when his employment started, he started in April, and so he has two pay stubs ---

Q: April of what year?

A: 2025. I'm sorry.

And so he has pay stubs for April and pay stubs for May, and those are the only things that we have received as far as him having any type of income here in the United States.

Q: Okay. Ms. Singleton, you were asked by Mr. Elliott about the fact that you heard all the passion from Ms. Haribabu at the Board of Appeals hearing.

A: Uh-huh.

Q: Are statements enough to be granted the legal residence?

A: No, they're not. We need documentation. The Tax Assessor's Office is one of those offices that documentation is something that we need in order for us to make any type of changes in our system. And so without those documentations to -- to allow us to be able to present certain types of exemptions or put any type of things on the property, we need documentation for that.

So, yes, passion is great, but we still need the evidence and the documentation to be able to change -- make any changes or adjustments in our system and -- or allow any exemptions. So that is where passion is good, but we do need documentation to back up that passion.

**MS. PIKE:** Okay. I don't think I have any further questions, Your Honor.

**THE COURT:** Thank you.

**MS. PIKE:** That's it.

**THE COURT:** Ms. Singleton, do you need some water or something?

**THE WITNESS:** No, I'm fine. Thank you.

**THE COURT:** You're fine. I just had a few questions. I'll try not to ask too many questions.

Did -- yes, Mr. Elliott?

**MR. ELLIOTT:** I had a bit of Re-Cross, but I'm going to save it. We're going to ---

**THE COURT:** No. No. You go ahead. You go ahead.

**LETOYA SINGLETON - RE-CROSS EXAMINATION BY MR. ELLIOTT:**

Q: Well, you -- you had referenced the tax returns that we had provided; that she, through me, had provided.

A: Yes, sir.

Q: And is this a copy of the 2022 and 2023 Federal tax return that we submitted?

**(Respondents' Exhibit Number 1 was marked for identification purposes.)**

A: Correct.

Q: And you considered that as a part of your decision making, is that right?

A: For the income?

Q: As -- as we sit here today, you considered these tax returns as a part of her case, did you not?

A: Well, the documentation that was -- that was provided to us, those are documents that we did ask for. Yes, sir.

Q: And you were given them?

A: Yes, sir.

Q: Right. And it shows both Raj and Rekha are filing these Federal tax returns, right?

A: Correct.

Q: Right. And I have -- it reflects $84,361 in 2023, correct?

A: Correct. So in regards to that, how many of -- how much of that is Ms. Raj's income and how much -- Mr. Raj's income and how much of that is Haribabu's income?

Q: I'll answer that. About 75 percent.

A: Oh.

**MR. ELLIOTT:** I move to introduce those as ---

**THE COURT:** So has Ms. Pike seen this?

**MS. PIKE:** Yes, I have seen them.

**THE COURT:** Okay. And may I see it, please?

**COURT REPORTER:** Let her see it first.

**MR. ELLIOTT:** I'm sorry.

**THE COURT:** Thank you.

**COURT REPORTER:** Give me just a second, Your Honor.

**MR. ELLIOTT:** Oh.

**COURT REPORTER:** That's okay.

**MR. ELLIOTT:** I messed up.

**COURT REPORTER:** You're fine. Thank you.

**THE COURT:** Before you enter this into evidence, I strongly suggest you redact Social Security numbers.

**MR. ELLIOTT:** Oh, I thought I did.

**THE COURT:** No, sir.

**MR. ELLIOTT:** May I see it? I'm sorry.

**THE COURT:** No. My eyes went straight to it, so it's still listed. It's the -- I won't say on the record, but it's ---

**MR. ELLIOTT:** I thought I'd whited it out.

**THE COURT:** No, there's ---

**MR. ELLIOTT:** Except for the last four digits.

**THE COURT:** So what -- pending that, we'll -- we'll take care of that.

**MR. ELLIOTT:** Okay.

**THE COURT:** But let's just make sure you review that and redact that gentleman's Social Security number. It's on a couple of things ---

**MR. ELLIOTT:** Well, I did leave the last four digits.

**THE COURT:** But it's there in the center.

**THE WITNESS:** The son's.

**MR. ELLIOTT:** Oh, you're kidding.

**THE COURT:** No, don't say it on the record, please.

**MR. ELLIOTT:** Beg the court's indulgence. Oh, the son's.

**THE COURT:** Yes.

**MR. ELLIOTT:** Yeah. The son's. My bad.

**THE COURT:** Yes. It's on the last page as well. I quickly saw that.

**MR. ELLIOTT:** My eyes don't work either.

**THE COURT:** That's -- that's perfectly fine.

**MR. ELLIOTT:** Sorry. We'll take care of that.

**THE COURT:** That's okay. That's perfectly fine. My eyes have gotten a little bit shorter now that Ms. Brown is supervising my editing. So, are -- were you wanting to keep going? If you are, I will give you a few seconds. You don't have to do that now in real time. You can do that at a break.

**MR. ELLIOTT:** Sure.

**THE COURT:** And then -- and then ---

**MR. ELLIOTT:** I'm done. Thank you.

**<u>LETOYA SINGLETON - QUESTIONS BY THE COURT:</u>**

**THE COURT:** Okay. Ms. Singleton ---

A: Yes, ma'am.

**THE COURT:** --- just a few questions. I'll try not to get too many questions. But when you went through the whole list of the documentation and the things that you didn't have, that the husband's not on the deed, the husband's not on the mortgage, and the husband's not listed on the I-140 form.

A: Uh-huh.

**THE COURT:** Did I hear you say that correctly?

A: Yes, ma'am.

**THE COURT:** Pointing to those particular documents, how does the Assessor -- is that done by the statute? How did -- how did you all come up with those -- those -- okay, these are the items I need to look at.

A: Well, initially, the items that we do look at is the driver's license. And based off of the driver's license, with it being the limited term and everything, that is what made us determine that we needed the -- the I-797 forms for the immigration side of it. And then once -- when she came in and she applied for the legal residence information, that's when she circled that she was married. And so that's when we needed more information in regards from the husband's side of it, because she only provided us with information on her side. But we needed both the husband and the wife's information.

**THE COURT:** So it seems like you have these certain triggers in your process.

A: Correct.

**THE COURT:** So if this, then we go here.

A: Yeah.

**THE COURT:** And that's pretty generic across the board? That's for all folk walking in the door, filing this type of thing?

A: Correct. We get their driver's license. And once we see their driver's license -- because on the driver's license, we have to match up to make sure that the address matches what -- what their -- the place that they're applying. So we have to match that up. And so the driver's license is the main document that we actually receive. Once we see that there is a limited term, we do that across the board for all non-immigrants, because we need that additional information.

But it's not just non-immigrants. Like if there is something that -- even on state by state, we do look at documents in regards to whether or not that individual is receiving legal residence in another state or a homestead, because not all of them are classified as legal residence in every state. They -- some of them are classified as just homestead.

And so if they're getting any type of discount for owning and occupying a residence, we do basically either contact that -- that county or have them to submit a letter letting us know that they have already spoken to that county letting -- and they have -- they're no longer receiving it at that county. We'll either get a letter or they'll tell us that, okay, we no longer have legal residence there. We'll see a bill. Things like that.

So we do still have certain determinations not just on immigrants.

**THE COURT:** So the analysis applies to whether you're county to county ---

A: Uh-huh.

**THE COURT:** --- state to state, ---

A: Uh-huh.

**THE COURT:** --- country to country.

A: It becomes ---

**THE COURT:** It still boils down, we have to have the same analysis?

A: Yeah.

**THE COURT:** Okay. And ---

A: I'm sorry. Yes.

**THE COURT:** Thank you. And that's really -- that's for her benefit. I mean, obviously, you're answering my question, but we need to have that for the record.

The other thing I wanted to ask you about is I'm slightly confused about this -- the Board's second decision when they did say, yes, it does apply. Can you explain that to me?

A: Well, two different boards in regards to that. We did have a set of members in the first hearing that were more experienced and more detailed.

Our second board that was there, we did not have our experience. Unfortunately, the Chairman passed, and the other senior -- person with seniority that was there was not able to make it. And so we had board members that were a little less seasoned than our first board.

So it was a different set of individuals that went one -- with one decision versus the other decision.

**THE COURT:** Okay. And in your experience, have you ever dealt with someone who has lost their H-1B visa status? And then how -- how did that impact?

A: I have not had that experience as of yet.

**THE COURT:** Okay. Because this is still -- and I know this is a leading question, and I'm saying this out loud. Based on the documentation you reviewed, the H-1B visa still is a temporary status.

A: Correct.

**THE COURT:** Okay. In regards, and you alluded to it slightly, the intent. If the gentleman's intent is to be here, do you take that into account? If he's saying, clearly, yes, I intend to come back here.

A: We -- we do, but we also have to look at the actions as well. And there hasn't been any actions from twenty -- in 2023 -- like in her initial process. Now, for right now, he has done his documentations as far as employment and things like that, but ---

**THE COURT:** So, Ms. Singleton, when you say for now, what time period are you referring to?

A: The -- when she recently applied, and then currently in 2025.

**THE COURT:** Again, in general terms, recently ---

A: I'm sorry.

**THE COURT:** --- what's the date?

A: Recently, when she applied originally in 2022, when she -- twenty -- when she applied in 2023, I've got to look at the date as far as when she actually -- because she applied, but she applied in, I think it was twenty -- December 2023 when she applied. At that time, there was nothing that gave us the knowledge of knowing that he was going -- he was here. Because at the time, she had to send the documents to him out of the country. And so he wasn't in the country then. He wasn't in the country any of 2024. And he was -- he just recently came back into the country in 2025.

So as far as the intent showing there, there's not really a whole lot to let us lead that, when she initially applied back in 2023, that we needed to provide them with the -- the exemption, because they were not here as a unit. And there wasn't to show the intent of him being here as a unit, because he wasn't here at the time.

**THE COURT:** So if it were today and that decision

needed to be made -- obviously, it's not. It would have to be the 12/31/2025. But he would have -- he's offered enough at this point to qualify?
A: Well, the thing he just -- the thing is he just -- they -- from my understanding, we just received pay stubs to show that he ---
**THE COURT:** When you say just, you're quantifying again. What's the date, time period?
A: This week.
**THE COURT:** Literally you can say that because that helps.
A: Okay.
**THE COURT:** Okay?
A: Literally this week, we were just told about pay stubs that he received for the month of April and May in 2025.
**THE COURT:** Okay. And when I say helps, it helps me understand.
A: Yes, ma'am.
**THE COURT:** Okay. All right. Thank ---
A: And -- and one of the things is it -- not to go into the -- saying anything, but it does give the impression of or question of, did you just do this before the hearing so that we can have

something on record? But I'm not sure. And so that -- that's where the question would be.

And so that would also still be a leading question for us when he does -- if there is another application process or anything like that, just with anyone. So it's just trying to figure out whether or not your intentions are going to be as a citizen or permanent residency here in the United States. That still would be a question, because just because you do have the income now, is it just to receive for now or is it your intent to really be here? It's still going to be that question.

**THE COURT:** Okay. And so a couple more questions and then I'm done.

A: Uh-huh.

**THE COURT:** For the October 14th denial ---

A: Uh-huh.

**THE COURT:** --- do you remember that?

A: Yes, ma'am.

**THE COURT:** Okay. Based on Raj's name not being on that I-140, was that the basis? Was it strictly that?

A: For that -- because when we initially did that, we asked for that information prior -- actually prior to the June -- the June 18th date. We were asking for that form prior -- ever since then. Well, not June. The -- not -- not the October. It was after the June 18th date. It was in between the June 18th date and before we were -- before it was remanded back to the county. So we were asking for that I-140 form before then. So the October 14th date when we hadn't received the information about the I-140 form -- because we still hadn't received it by the October date. We received it in between.

But we got the information and when we saw that his name was not on the form, because the dates are -- as far as when he -- when we received the actual document and everything, I'd have to go back and look and see when we received the document itself versus when we did the hearing. I'd have to -- that October hearing -- that December hearing.

**THE COURT:** So don't -- don't go off on a rabbit trail.

A: All right.

**THE COURT:** Just focus on the fact -- just my -- just the simple question ---

A: Got you.

**THE COURT:** --- of his name being absent on that.

A: That -- that was the push on ---

**THE COURT:** That was the trigger of ---

A: For the denial.

**THE COURT:** Okay.

A: Because we -- we wanted to make sure that he was included on that 1040 form because that would have given us some type of definitive, something to look at to say, yes, he's on here. He's planning on coming and being a part of the household here with Ms. Haribabu. His intent -- this would have shown his intentions.

**THE COURT:** All right. And then at one point, did you receive the -- did you ever receive an I-140 with his name on it?

A: No, ma'am.

**THE COURT:** Okay. And so that was standing out as I was listening. When the Board granted it, did they have that?

A: They did not.

**THE COURT:** And did they have the documentation to support?

A: They did not.

**THE COURT:** Okay. And then what information -- you already answered that question.

That's all I have. Thank you.

**THE WITNESS:** Thank you.

**THE COURT:** So -- thank you.

**THE WITNESS:** Okay.

**THE COURT:** Now, I know. Believe it or not, based on my questions, the attorneys can ask more questions.

**THE WITNESS:** Okay.

**THE COURT:** Ms. Pike.

**LETOYA SINGLETON - FURTHER REDIRECT EXAMINATION BY MS. PIKE:**

Q: Ms. Singleton, I want to go back to the fact that he is -- has been employed now for two months ---

A: Uh-huh.

Q: --- as you've just testified.

A: Uh-huh.

Q: So, would that be enough of a discreet step? That in and of itself, would that be enough of a discreet step to establish intent to remain in the United States?

A: That's a very difficult question, because I would say no in regards to that, because it is -- it's -- I don't want to say the wrong word or whatever, but it's still a question of is it income, because this is right before the hearing that you're having here, to show that you do have income, but it's not necessarily going to be a long-term situation.

So it would be a question still on whether or not to grant the exemption.

Q: Have you -- in your experience as the Assessor and looking at these legal residence applications, is it common for people with an H-4 visa to have an employment authorization and to work?

A: Yes.

Q: Is it common for non-immigrants that are here to work?

A: Yes.

Q: So does working set him apart from a non-immigrant?

A: It does not.

Q: Okay.

**MS. PIKE:** Thank you.

**THE COURT:** Mr. Elliott?

**MR. ELLIOTT:** No questions. Thank you.

**THE COURT:** No questions? Thank you ---

**THE WITNESS:** Uh-huh.

**THE COURT:** --- Ms. Singleton.

**MS. PIKE:** Your Honor, we don't have any further witnesses.

**THE COURT:** So, at this point, I want to talk to the lawyers about what do you want to do? What do you want -- do you want to keep going? I have a tendency to just sit here and listen. I mean, this is what I do, so I'm used to being here and sitting here and listening. But do you need to take a break? Does -- do you want to keep going?

**MR. ELLIOTT:** I'm prepared to keep going.

**MS. PIKE:** I'm prepared to keep going.

**THE COURT:** Okay. Are your witnesses prepared?

**MR. ELLIOTT:** We're ready.

**THE COURT:** Okay. Well, we'll keep going.

**MR. ELLIOTT:** We're ready. All right.

**THE COURT:** So, Mr. Elliott, you can call your first witness, please.

**RESPONDENTS' CASE IN CHIEF:**

**MR. ELLIOTT:** Before I do, there was a piece of paper that I handed up that I need the Assessor to find.

**THE WITNESS:** I'm sorry. Now I've got to go through everything.

**THE COURT:** We certainly appreciate you helping out, Mr. Elliott.

**MR. ELLIOTT:** I'm going to call Rekha Haribabu ---

**THE COURT:** Okay.

**MR. ELLIOTT:** --- to the stand.

**THE COURT:** Ms. -- Ms. Rekha, if you would just come forward and follow the instructions of the court reporter. Thank you, ma'am.

**COURT REPORTER:** Ma'am, please state and spell your first and last name.

**THE WITNESS:** I am Rekha Bali Haribabu. First name, R-A-K-H-A, B-A-L-I. Last name H-A-R-I-B-A-B-U.

**REKHA BALI HARIBABU,** having been duly sworn, testifies as follows:

**THE COURT:** You can have a seat, ma'am. Thank you.

**REKHA BALI HARIBABU - DIRECT EXAMINATION BY MR. ELLIOTT:**

Q: So that I don't get tongue tied, may I refer to Ms. Haribabu as Rekha?

**THE COURT:** And, ma'am, you'll have to say on the record.

A: Yes.

Q: You'll have to so the word, so she can take all this down.

**THE COURT:** Thank you, ma'am.

Q: So, R-E-K-H-A. Correct?

A: Yes.
Q: When did you first come to the United states of America?
A: 2009.
Q: And for what purpose did you come to the United States of America?
A: I came here to work as a teacher.
Q: And what is your education?
A: I had my bachelor's in science and bachelor's in education. And now I have my master's in education.
Q: You're a native of the nation of India?
A: Yes.
Q: And did you grow up in Chennai, do I have that right?
A: Yes.
Q: Chennai is spelled C-H-E-N-N-A-I?
A: Yes.
Q: Do I have that right?
A: Yes.
Q: Okay. And when you came to America in 2009, what did you do? What kind of work did you do?
A: I came here on a J-1 visa. I was employed by Hartford Public School District as a teacher. I worked there from 2009 to 2012 on a J-1 visa.

Q: Okay. And from there -- take us from there, please. Where did you -- where did you reside?
A: I was residing in an apartment with other colleagues of mine who were also residing in the same apartment, and we used to commute to the school, Hartford Public School, where I was working for three years. And after three years, it is a rule that J-1 visa holders can either get a waiver to continue to stay in this country, or there is a home rule that we need to serve to go back to the country for two years, since it is a visitor's exchange program, what it is called as the J-1 visa, as it describes.

So I tried to get my waiver and continue here, but, unfortunately, I had to go back for some family reasons. So I went back, and I served about two years home rule, and I returned to United States in 2014.
Q: And for what purpose did you come back to the United States?
A: Again, I came back here as a teacher.
Q: And where did you go? Where did you land in the United States? When I say where did you land, I don't mean like on the airplane. I

mean, where did you live?
A: 2014, I came to Columbia. Richland One School District employed me as a teacher there.
Q: Okay.
A: So ---
Q: How long were you there at Richland One?
A: I was there for two years. And ---
Q: And what kinds of things did you teach?
A: I was teaching physical science, chemistry in Richland One School District, and then one year I was at a Marion School District. I was teaching physical science and chemistry there also. And from Marion, I transitioned to H-1B visa. Orangeburg County School District sponsored my H-1B visa. So from J-1 visa, I transitioned to H-1B visa, which kind of gives us a longer term to stay in United States to work.

And after my H-1B was filed by Orangeburg County School District, after a year, they tried to sponsor my I-140, that is my immigration papers, so that I could extend my H-1 visa, which is, again, for a three years tenure, and it is extendable so that I can continue to stay here and work as a teacher.

Q: All right. Now, you -- you had -- we've heard a reference to the now famous form I-140 application. And what is that application for? What's your understanding about that application? What's it for?

A: As I told you, H-1B visa is a tenure for three years, which is extendable until six years. That is, you are allowed to extend for one time, so that goes to six years.

Q: Is that what we might call a work visa or work permit?

A: Yes, it is a work visa, but having this I-140 allows you to extend your visa beyond six years.

Q: Okay. And when would you be eligible for the so-called green card? That is, the status that declares that you're a permanent resident of the United States of America.

A: That is a dream for every non-immigrant to get the green card. But most of the time, it is so uncertain if you would really become a citizen and you would have a green card. But having this I-140 extends our tenure of H-1B visa and allows us to continue to work as long as we want to work. And our citizenship paper is in

process, which takes several years. Being an Indian, our wait time is much longer than other country people because of the number of ---
Q: What's your understanding of why that is? What's your understanding of why it is that, because of your Indian ethnicity, it takes longer, what's your understanding of that?
A: Yes, it is because of the Indian ethnicity and a lot of Indians are here from different areas of working, like engineering, various other skill based jobs. There are a lot of citizens here, and that's why the wait time is much longer since it is based on the country county for the immigration state.
Q: Understood. Now, did you go -- sorry. Withdrawn.
I believe you said that Orangeburg School District applied -- retained an attorney to apply for your form I-140; is that right?
A: Yes. Mr. Larry Needle.
Q: Mr. Needle.
A: Yes.
Q: And is that a copy of the complete I-140 that was prepared by Mr. Needle?
**(Respondents' Exhibit Number 2 was marked for**

**identification purposes.)**

A: Yes.

Q: Look it over carefully, go page by page, and let's make sure.

**MR. ELLIOTT:** I would like to introduce that as Respondents' 1 (sic).

**THE COURT:** Ms. Pike, do you object?

**MS. PIKE:** I do not, Your Honor.

**COURT REPORTER:** Your Honor, there was another exhibit that Mr. Elliott may have asked to enter as an Exhibit 1, so -- as Respondents' Exhibit 1, so this would be ---

**MR. ELLIOTT:** Oh, sorry. You're right.

**THE COURT:** Isn't that the one when I was referring to the redacted Social Security Number?

**COURT REPORTER:** Yes, Your Honor.

**MR. ELLIOTT:** Oh, we made the tax returns marked for identification 1, and this would be Respondents' 2.

**THE COURT:** As long as there's no objection from Ms. Pike.

**MS. PIKE:** No, Your Honor.

**THE COURT:** Please enter it in the evidence as such. Respondents' 1 as to the tax returns, and Respondent 2 is the application completed by

Mr. Needle, I'm presuming, as referenced by Mr. Elliott.

**MR. ELLIOTT:** Thank you.

**THE COURT:** Thank you. Thank you.

**(Respondents' Exhibit Numbers 1 and 2 were admitted into evidence.)**

Q: Now, this was actually prepared by Mr. Needle at the request of the Orangeburg School District?

A: Yes, sir.

Q: He -- he -- they were the actual client; is that right?

A: Yes.

Q: All right. And they paid him; is that right?

A: Yes.

Q: Okay. All right. And did you trust him to fill out the form properly?

A: Yes, I did.

Q: All right. Now, we've heard testimony about how Raj is not on it. Does that matter? And let me put this another way. Does that make him illegal?

A: Absolutely not. This I-140 application is filed by my employer for the employer, which is me. And so it is not very much necessary to have him. And even if they have him on the application, he would not be -- he would be stated as not applicable for applying for the green card. Because the county applies the -- or does the immigration paperwork only for the employer, that is me. They pay for it. So they would pay only for me as an employer to do the paperwork.

And once that paperwork -- I mean, it is processing. And once -- if there is an outcome of it getting approved and me getting to the point of getting the citizenship, I can apply for my husband ---

Q: Okay.

A: --- since he's my spouse.

And I had my son's name on it, because he is also not eligible to be getting the green card based on my employment, because he was already over the age of 21 years.

Q: Okay. All right. Very good.

A: So the ---

Q: You've -- you've explained it. Good.

Now, how long have you been -- you've been here continuously since 2014? Do I have that right?

A: 2019, I had traveled for my master's exam.
Q: Oh, I see. Okay.
A: And I think I was -- I traveled on December 19th and I returned on February 8th or 9th. I don't remember exactly. And the delay was because I was supposed to return on time on January when my holidays was getting over. But because of some administrative processing with the visa stamping, I kind of got delayed by a few more weeks.
Q: Okay. And I'm not quite understanding. So how long were you out of the country pursuing your postgraduate degree?
A: December 19th to February 8th. So that was -- I just went to take my examination.
Q: Oh, I understand. All right. Very good. So you've been in the United States more or less continually since 2014? Do I have that right?
A: Yes, that's the only time I traveled until this date.
Q: Okay. Now, you -- you -- I kind of interrupted you. You became employed in Orangeburg about when? Month and year.
A: 2018 August.
Q: Okay. When and why did you make a decision to

buy a house?

A: When my employer had filed my I-140, I kind of saw that I would be here for certain for a longer period of time if everything goes on well and if I have my commitment in doing the job. And that's the commitment we give to the District that, yes, I would serve this District. And they see -- evaluate our performance. And based on that, the decision is made by the District to continue our paperwork.

And I would feel more at home if I had my own place to stay. And the community where I had -- we had been researching for a year or two, find a location where we could have our own home. And I really felt that was a place of my choice and my family's choice. My son, my husband, everybody liked the place. And we thought, instead of paying rent a lot, we could go for a mortgage and pay that. And it was adjusted based on my salary.

Q: Now, why didn't you put your husband on the application with the bank to buy the property in both your names?

A: The total investment for the property and the commitment of paying the mortgage was based on my salary and my employment. And my husband is my dependent and his health conditions, being diabetic and also his commitment to take care of his elderly parents in his home country, and he also does take care of my father, since I'm not able to visit him often, he does visit him. And so I kept him open, so that he could travel and meet the commitments of his family as well. Even though he was helping me with my family, to make his contributions by working whenever he was here to help me pay my son's fee.

And in 2022, my son had to go to visit his grandparents. He was on an F-1 student visa. And, unfortunately, he could not get his visa back. It was denied for some reason. And that's when, like, my husband was with me until 2023. And 2023, I made the decision, since my son was already alone with his grandparents for one year, I wanted him -- to accompany him, because he was at an adolescent age where we did not want to leave him all alone. Since he was at the verge of completing his degree, he was denied his visa and that could mentally affect a child that he's not ---

Q: Understood. And -- and what -- for the record, let's pronounce your son's first name.
A: Charan Rajhan Thiyagarajhan.
Q: All right. And so when you bought the house in your name only, were you and Raj on good terms?
A: Absolutely. He was with me when I purchased the house. He was also with me when I was closing it. He was the one who made the decision that I should go for the house in my name since the I-140 is done in my name. And I'm looking forward to stay for a long time. And he said he might have to travel. So that is the reason he told me to buy the house.
Q: At the time you bought the house, you were together as a husband and a wife?
A: Absolutely.
Q: You were not contemplating separation, to divorce?
A: Not at all. We bought the house in 2022. Only 2023 he had to travel for the sake of my son and his parents.
Q: Okay. During that period of time when y'all were together, was he working?
A: Yes, he was.
Q: And where was he working? I don't need the

address. I need the type of business. Where was he working?

A: He was working with the motel industry in the front desk.

Q: Okay. Is that his expertise?

A: Yes, he kind of learned that and he felt more comfortable doing that. So I had no compulsion for him. Whatever he felt he could do, since he had his EAD, I let him do that, because of his health condition of having diabetes and ...

Q: Okay. Now, you have filed taxes here with the Federal Government in the United States, have you?

A: Yes.

Q: And I'm going to show you the -- the initial filings.

**MR. ELLIOTT:** And beg the Court's indulgence. I want to make sure I've redacted everything.

Q: I'm going to show you the initial disclosures for your Federal tax filings for 2022 and 2023. See if you recognize those. Are those copies of what you filed with the United States?

A: Okay. This copy is what was filed initially, and then later on an amendment was submitted for this, because the tax assessor had the name and Social Security of my son instead of my husband.

Q: Okay.

A: I think this is the old copy, and ...

Q: Those were your initial -- that was your initial filing for, I want to say, 2022, correct?

A: Yeah. Maybe same thing. Yeah.

Q: And have you filed yet for tax year 2024 or not?

A: Yes, I have filed.

Q: Okay. All right. Let me ask you, did you file jointly with Raj for that year?

A: Yes, I've always filed it jointly with Raj, but this time Raj was -- since Raj was not here and he was not employed, I still filed -- filed it as jointly, but did not have his income on the thing because he left in 2023.

Q: For the two years that I've shown you, tell us, please, what the adjusted gross income was on the tax form for 2022. I think 2023 is first. Go back two pages. Is that 2022? Am I right?

A: Yeah.

Q: All right. So what's the income shown for 2022?

A: $81,374.
Q: And how much of that was yours? Roughly? Was I right, at 70 percent when me and the Assessor were talking?
A: This is ---
Q: Roughly?
A: I'm not clear about this. I need my ---
Q: You make about $55,000, $60,000 a year working for the District?
A: No, I think I made 74 and now it is 80.
Q: All right. Well, for 2022, did that include some -- did that include income for Raj? That's the point.
A: Yes.
Q: Okay.
A: It did.
Q: What about 2023? Did that include income for Raj as well?
A: 2023, also Raj was here until August.
Q: You can't look at him.
A: He was here until August, so that should --
Q: Okay.
A: He was working until August, so that should include that.
Q: Okay. So two incomes, not just yours?

A: Yes.
Q: All right.
**MR. ELLIOTT:** I'd like to introduce that now formally as Appellee Respondents' 1.
**COURT REPORTER:** 3
**THE COURT:** 3.
Ms. Pike, do you have any objections?
**MS. PIKE:** No, Your Honor.
**THE COURT:** It's submitted. It's entered as Respondents' Number 3, please. Response Number 3.
Q: I'm going to run the document. Do you all have automobiles? Do you all have cars? Do you all own cars?
A: Yes.
Q: Okay. What cars do you own?
A: We have three Ford cars.
Q: How many?
A: Three.
Q: Three? Okay. And what -- I don't need the vehicle identification number. I just need -- what kind of cars?
A: One is 2016 Ford Fiesta.
Q: Okay.
A: One is Ford Focus 2018.

Q: Okay.
A: And one is 2017 Ford Fusion.
Q: Okay. All right. And do you have insurance on those cars?
A: Yes, all three of them I have insurance. And I've been paying insurance, even though my husband was not here and my son was not here.
Q: But in case they were driving in South Carolina, they needed to be insured?
A: Yes.
Q: Okay. And are you insured with GEICO?
A: Yes.
Q: Okay. And you had furnished proof of your insurance on several declarations pages. I have June 23, 2024 through December 23, 2024. June 23, 2023 through December 23, 2023. June 23, 2020 through December 23, 2020. And those are a few of the policies that you have renewed year after year; is that correct?
A: Yes.
Q: For a six-month period?
A: Yes.
Q: All right. And Raj is listed along with you as a covered driver?
A: Yes.

**MR. ELLIOTT:** I think was that -- that one exhibit, Respondents' 3?

**THE COURT:** 4.

**MR. ELLIOTT:** 4?

**COURT REPORTER:** Yeah.

**MR. ELLIOTT:** How did I get to 4?

**COURT REPORTER:** You had the one that you need to redact the Social Security number. You had the tax returns, was 2. 3 was the 2023 tax returns.

**MR. ELLIOTT:** Oh. Did you mark the tax returns as two separate returns?

**COURT REPORTER:** Yes, sir. Your Honor has the Exhibit Number 2.

**THE COURT:** She's correct. You're on 4.

**MR. ELLIOTT:** That's for you.

**THE COURT:** Yes. Thank you.

So, any objections?

**MS. PIKE:** No, Your Honor. Thank you.

**THE COURT:** So, it's -- some of Respondents' Exhibit 4, the GEICO insurance declaration policy. There's one more before that.

**COURT REPORTER:** That's the one that he's redacting, though.

**THE COURT:** Yeah. He's holding that. He still has to redact those Social Security numbers. I think he put it on the wrong one.

**COURT REPORTER:** Do you need another sticker, Your Honor?

**THE COURT:** I think we do. Are we certain we are on 4 and not on 3?

**COURT REPORTER:** What was the income tax returns that has the 3 -- or the number 2 on it?

**THE COURT:** No, number 2 was the Immigration Petition.

**COURT REPORTER:** Okay. Thank you.

**THE COURT:** That's the I-40. That's Number 2.

**COURT REPORTER:** Okay.

**THE COURT:** And then what you have marked as number 3 is the U.S. individual tax income return 2023.

**COURT REPORTER:** That's correct.

**THE COURT:** That's correct. So, what was Number 1?

**COURT REPORTER:** Number 1 was the one that he's redacting the Social Security numbers.

**THE COURT:** Somehow that's ---

**COURT REPORTER:** That was not -- that doesn't have a number at all, because he still has it.

**THE COURT:** Do you still have it? He didn't give it.

COURT REPORTER: He didn't give it?
THE COURT: This is it. And it's marked as 3.
COURT REPORTER: Okay. And it's marked as what?
THE COURT: 3.
COURT REPORTER: Okay. So this was the ---
MR. ELLIOTT: It's actually number 1.
COURT REPORTER: I see.
THE COURT: Yeah.
COURT REPORTER: All right. So what was -- what is ---
THE COURT: No -- No problem, Ms. Garrett. I was thinking the same thing.
COURT REPORTER: That's okay. What is -- what is Respondents' Exhibit Number 1?
MR. ELLIOTT: It should be the tax returns.
COURT REPORTER: Okay. All right. And then Respondents' Exhibit Number 2? Is correct. And then Respondents' Exhibit Number 3.
THE COURT: So, if you'll verify that with her, Mr. Elliott.
COURT REPORTER: Respondents' Exhibit Number 2 is the Immigration Petition ---
MR. ELLIOTT: I-40.
COURT REPORTER: --- Allen (sic) Workers.
MR. ELLIOTT: It should be number 2. And Number 3

should be the pages from the insurance company.

**(Respondents' Exhibit Number 3 was marked and admitted into evidence.)**

**COURT REPORTER:** Okay.

**MR. ELLIOTT:** There we go.

**THE COURT:** Now that that's clear as mud, let's get back to Mr. Elliott's Direct Examination of his witness.

Please proceed, Mr. Elliott. Thank you.

**MR. ELLIOTT:** Ready?

Q: Okay. Tell us about Charan. He -- where is he now?

A: Charan Rajan Thiyagarajhan is my son. He was born to me in 19th June, 1998.

Q: And -- and this is y'all's son? Y'all had a son together?

A: Yes. Yes. We did.

Q: All right.

A: 2018, my son came here on a F-1 visa.

Q: For what purpose?

A: 2018, he came here on my dependent visa, H-4 visa. He came here for a vacation and he kind of liked United States and he expressed his wish that he wanted to pursue his education here.

Q: Okay.
A: So, I got him into the Midlands Technical College.
Q: Okay.
A: And when he was close to the age of 21, I had to get his F-1 student visa.
Q: Okay.
A: In 2022, he expressed the desire that he wanted to visit his grandparents, since he had been here for nearly four years. And so I let him go for ---
Q: And how come he wanted to go back to Chennai and live with the grandparents? Just curious.
A: No, he wanted to go for a holiday. He was still a student.
Q: Oh, okay.
A: And he had one more semester -- two semesters to go to complete his Bachelor's in Engineering. And unfortunately, when he tried to get back his visa, he was denied for some reason. And it really ---
Q: Let me stop you right there. Did you say he was denied for some -- some reason, and you're not sure why?
A: Yes. F-1 visa -- he was denied the visa.

Q: Okay.
A: The reasons, they don't actually give you the ---
Q: Was that a surprise?
A: Huh? Yes. It was a nightmare for the entire family.
Q: Okay.
A: Which we did not expect.
Q: Understood.
A: And so we were continuously trying to get back, because we did not see any reason for the denial. And during that process, it was really hard on him. And I had to make a decision in 2023 for my husband to accompany him, so that he's okay. And that's when my husband had to leave the country, leaving me here alone to be with his son. And when he visited Charan, he was living with his parents. And we were trying to get his visa back. And we were ---
Q: And were you ultimately successful?
A: Yes, we were successful. And he came back in December.
Q: Okay.
A: And ---
Q: And what is he doing now here in South

Carolina?

A: He's -- he came back on the same F-1 visa. He is a student in South Carolina State University.

Q: Okay.

A: For Bachelor of Engineering, and he's continuing his education now.

Q: You say engineering?

A: Yes.

Q: Okay. And when do you expect him to graduate?

A: He should be graduating in December. If not, next June.

Q: Okay. And what are his ultimate plans?

A: He wants to live here in this country and be an engineer. Since he got his education here, he wants to serve this country for some time.

Q: And in what particular field does he want to work?

A: He wants to work in his field of education.

Q: And what about the -- I thought ---

A: He's more interested into automotives.

**MR. ELLIOTT:** Okay. And would you like the Court to take judicial notice of the BMW plant, the Volvo plant, the Mercedes plant?

A: He's talking about all those.

**THE COURT:** And so at this ---

A: That is more ---

**THE COURT:** At this point, what are you asking me to take judicial notice of? That those companies exist?

**MR. ELLIOTT:** The existence of not one, not two, but three established automotive plants in South Carolina.

**THE COURT:** Okay. My -- I mean, my inclination is to decline -- I don't understand the relevance of this, is what I'm really confused about. I mean, yes, there's three automobile companies here, but I'm confused as to how this ---

**MR. ELLIOTT:** Maybe I can make it more relevant.

**THE COURT:** Okay. Okay.

Q: And so has he expressed a desire to work in this industry?

A: He wants to live with mom and he wants to work. It's both.

Q: And is South Carolina of particular interest to him because of the factory's presence?

A: A lot of -- yes, because of a lot of companies, more job opportunities for him in this state, especially in Greenville and Upstate. And he could also be closer to be with mom.

Q: And where is he right now today that made him unavailable to come testify? What's he doing?
A: He has a ---

OBJECTION BY MS. PIKE:

**MS. PIKE:** I've got to object to this line -- it's not relevant at all, because he's over 18, and so we don't care where he is in terms of the legal residence issue at all. It has zero pertinence to it.
**THE COURT:** And I'm sustaining that objection. You're going to have to kind of wrap this up and move on, because I don't see the relevance either.
**MR. ELLIOTT:** Well, my response, Judge ---
**THE COURT:** Yes.
**MR. ELLIOTT:** --- would be that the ---
**THE COURT:** My apologies.
**MR. ELLIOTT:** --- this -- this family wants to continue to reside in the United States, and particularly South Carolina, for certain particular purposes.
**THE COURT:** Okay.
**MR. ELLIOTT:** And I think that goes to the whole question of intent, domicile, residence. So you -- but you ruled.

**THE COURT:** Yes, I did. But I think you already have enough on the record to get where you're wanting to go. So if you could just move on from that line of questioning.

**MR. ELLIOTT:** All right.

**THE COURT:** Thank you.

**MR. ELLIOTT:** Thanks for the heads up.

**THE COURT:** Thank you.

Q: All right. You told me, I think yesterday, about your eligibility for retirement. How close are you?

A: I've put in 30 years of service, but I'm much young to retire in terms of my age. I'm only 52, and I'm healthy to work for many more years, so.

Q: And is it your desire to continue to live in South Carolina?

A: Yes, because my son intends to live here, and my husband is here. So my family is here, so.

Q: Is it your intention to seek status as a permanent resident of the United States?

A: Absolutely.

Q: And South Carolina in particular?

A: Yes.

Q: Okay.

**MR. ELLIOTT:** No further questions. Please answer any questions that Ms. Pike might have or the Court might have.

**THE COURT:** Thank you, Mr. Elliott. Ms. Pike, your witness.

**THE WITNESS:** Okay.

**REKHA BALI HARIBABU - CROSS-EXAMINATION BY MS. PIKE:**

Q: I'd like to clarify some things, Ms. Haribabu, about the I-140 application, the petition. You indicated that Mr. Needle prepared that for you, and I understand that. And you indicated that he represents the Orangeburg School District, and I understand that. They were -- if I understand this correctly, and please tell me if I'm wrong, they were the ones who sponsored you for the I-140.

A: Yes.

Q: Okay. So the information then ---

**THE COURT:** Ms. Pike, I don't mean to interrupt. You mean for the H-1B visa?

**MS. PIKE:** No, I mean for the H-1 -- I'm sorry, The I-140.

**THE COURT:** Okay. Please proceed.

**MS. PIKE:** All right. Let me -- let me back up just a moment and let me ask some other questions.

Q: Ms. Haribabu, who sponsored you for the -- the I-140 petition for immigration?

A: Orangeburg County School District.

Q: Okay. And that document is the document that you specify your husband on or whoever's going to come with you. Is that accurate?

A: It is not me specifically going and filling the application. It is the district-appointed attorney who does that.

Q: But he got that information from you; did he not?

A: He has all the information about me, my family members. He has the information of my husband, too, because he does this extension of his visas, and he is the one who files the application for his visa even to get here to United States.

Q: So why did he not put your husband on the I-140?

A: I do not have an answer for that. I myself was surprised, actually. and then when I asked him, he told me that it was not necessary to have your spouse's name. He automatically gets his green card. Once you get it, you apply for him. The District only applies for the employer.

Q: So did you review that form before it was sent?

A: Yes, I think I did sign the form.

Q: And did you not look on it and see that your husband was not on it?

A: I don't remember, because it was done long back and I definitely did not see that. I didn't go over each and every page. He asked me to sign in certain pages, and I did go over the information and sign it. But I don't know how I missed this out, and I didn't even know that his name could be on the I-140.

Q: Well, it's interesting that your son's name was on it as not wishing to adjust his status, which at that time you've indicated that he did not, but your husband was not on it.

A: My son cannot have his intention of having the green card on mine because he was already over the age of 21.

Q: Yes. Yes.

A: So even ---

Q: I understand. But it's interesting that he put your son on it, but did not put your husband on it.

A: Yeah. I was thinking probably since my husband is eligible, but the District is not doing it for him, my son is not eligible, so he put it on there. I just don't have an answer for that, why he did what he did. We completely rely on the attorneys, because even I'm not aware of all this immigration paperwork. So I had complete confidence in Mr. Needle, who's been doing our paperwork. And when Ms. LeToya Singleton asked me about this, that is when I really paid attention to it. And I did talk to my attorney also why he did not, and he did not know why it wasn't done. And he said it is not an issue. The District only files for you, and once you get it, you can apply for your family members.

Q: Okay. It's not an issue for him to come along with you, but there may be other circumstances, such as this one, that may have an impact on you. Did you ---

**OBJECTION BY MR. ELLIOTT:**

**MR. ELLIOTT:** I am going to object as argumentative.

A: I'm married to my husband for 27 years.

**THE COURT:** Just a second. Ms. -- Ms. Rekha, look at me. When an attorney makes the objection, I have to hear his objection and then give the other attorney the opportunity to refute that.

So, Mr. Elliott, your objection, sir?

**MR. ELLIOTT:** Objection, argumentative.

**THE COURT:** Can you ---

**MS. PIKE:** Rephrase?

**THE COURT:** Sustained. Yeah. Please rephrase.

**MS. PIKE:** Okay.

**THE COURT:** It's sustained for the record. And please rephrase.

Q: So has this -- has the fact that he did not put your husband on there have -- on the I-140 petition, has this had other repercussions for you?

A: No. Except this tax assessment, I have had no other repercussions regarding that, because I'm confident about my marriage. And once I get it, my husband will get it. That was what I was told by the attorney.

Q: Okay. So let me make sure that I understand. You -- you came to the United States, I believe you testified that it was in 2009, and you stayed until 2012. Is that accurate?

A: Yes.

Q: And then you went home from 2012 to 2014, because of the visa, basically, okay. And then you came back in 2014 and started working with Richland One. Are those statements accurate?

A: Yes.

Q: Okay. So from 2014 up until 2019, did Raj come to the United States to visit?

A: No.

Q: Okay. So for five years you were here. Did you go back to India at any point from 2014 to twenty -- until you went back in 2019 to get your Master's?

A: Yes, I did. I used to go during my holidays, because my son and my husband were in India. My son was going to school over there, so that's why my husband was there and I was here and working. And we didn't have plans at that time, because my son was still studying. He -- one parent had to be with the child, so that's why my husband was there.

In 2018, my son was here, so then he intended to continue his education here. That's when my husband joined me to help me out.

Q: Okay. So what kind of work did your husband do in India?

A: He had his own business in India.

Q: What kind of business?
A: He was doing printing.
Q: Printing. And is that business still viable?
A: No, it is not. It is closed. During the COVID time, he had to wind up.
Q: Okay. So was that in 2020, or what year would that have been? 2019?
A: Yeah. 2018, 2019. I don't remember exactly.
Q: So in 2022, I believe you testified that there was some income from Raj on your income tax returns. Is that accurate?
A: Yes, because he was employed in 2022. Yes.
Q: And 2022, where was he working?
A: He was working in a motel.
Q: And what was he doing there?
A: He was working in the front desk.
Q: And how long did he work there?
A: I don't remember exactly from what date to what date, but he was working there. He had his -- he got his EAD, and that's when he was working.
Q: Okay. And do you have a rough idea of how much income he had for 2022?
A: I don't remember the exact amount.
Q: Sure. Just ---
A: But we do have ---

Q: --- rough figures.
A: --- the -- we had given the -- his pay stubs to the tax person who filed the taxes. We did submit the pay stubs to them.
Q: Okay. So in 2023, did he also have income?
A: 2023, I think halfway through he was here. So I think he left in August 2023. That's when he left, I think. Yeah.
Q: So did he have income from January to August of 2023?
A: He worked -- he -- I think he worked for some time, and then he discontinued.
Q: Okay. So at some point, did he retire?
A: Retire from?
Q: Did he just stop working?
A: Yeah. He actually retired in India when he wound up his business. It was like almost he retired.
Q: Okay. So ---
A: And when he came here, since I had to pay my son's fees, we got his EAD, and he was trying to help me out.
Q: Okay. So let me ask you this question: When you were here from 2009 to 2012 in the United States, not in South Carolina, I understand,

and you were earning income, did you file income tax returns in South -- in the -- in the United States?

A: Yes. Actually, in a J-1 visa, we are exempted from filing the taxes for the first two years.

Q: Okay.

A: And the last third year, we have got to file our income tax, and I did file my income tax.

Q: Okay. So in 2015, '16, '17, and all those years, did you file income tax returns?

A: Again, when I came back in 2014, it was again on a J-1 visa. So, again, we get the two years of exemption, tax exemption. That is, 2014, '15. Then '16, I filed my taxes in the third year. That's the procedure we follow. But once we are on H-1, we file it every year.

Q: So regardless of whether you are a non-immigrant or an immigrant, you still have to file income tax returns?

A: Yes.

Q: Is that accurate?

A: Yes.

Q: Okay. So let's talk about the cars that you have. You have three cars, and I'm assuming that you and -- we know from the documents that

I've submitted that both you and your husband have driver's licenses.

A: Yes.

Q: So immigrants and non-immigrants can have driver's licenses. Is that not accurate?

A: Yes.

Q: Okay. And, likewise, then, if non-immigrants and immigrants are driving cars, then would you agree that they are also required by South Carolina law to have insurance on those cars?

A: Yes.

Q: So it doesn't matter that -- whether you're an immigrant or a non-immigrant, you can have a driver's license, and you've got to have insurance.

Okay. So from 2014 to 2019, your husband didn't come here at all. That's -- is that an accurate statement?

A: Yes.

Q: Okay. All right. So his -- his tenure here in the United States has been basically from 2019 to now.

A: (Nods head affirmatively).

Q: Okay. All right. And are his parents still alive?

A: Yes, ma'am.
Q: And are they in good health?
A: Their -- their health has not been that great. They are much older now, like 84 and 78. His dad is 84, and his mom is 78. And my dad is also 84. So his mom had some issues with his -- her knees, and his father also had some age issues.
Q: So he is not actually caring for them on a day-to-day basis or anything of that nature?
A: If he's here, he cannot do that. But if there is a medical issue, something -- hospitalization or something, he definitely leaves to be with them. He has a sister who otherwise kind of -- they -- they live by themselves, actually. His parents live in their own home by themselves. The sister is at a distance. But in our culture, it is the son who is more responsible for the parents. It's the culture thing. And he's the only son. So he kind of -- day-to-day, he's not helping them out, but he takes care of all their medical insurance, their other bills and everything.
Q: So from 2014 to 2019, where did he reside in India?

A: He was living with his parents.
Q: Okay. And so from, I think, August of '23 to March of '25, where was he living in India?
A: Again, he went back to -- both my son and my husband were living with my -- their -- his parents and my son's grandparents.
Q: Do you own any real property in India at this time?
A: It's my ancestral home.
Q: And you own it?
A: Not that I own it. I might inherit it.
Q: I see.
A: I have three other siblings.
Q: I see. From 2014 to 2019, did you and Raj own any real property in India?
A: 2014 to?
Q: 2014 to 2019.
A: Yes.
Q: Y'all owned real property in India?
A: Yes.
Q: Okay. A house?
A: It's the ancestral home again.
Q: Ah. The one that you might inherit. Okay. I understand now.
I have a question with regard to your

income tax returns. So in 2022 and 2023, how old would your son have been?
A: He was born in twenty twenty ---
Q: How old is he now?
A: He's 26 now.
Q: Twenty six.
A: He's going to be 27. He was born in 1998, 19th of June.
Q: Okay. So if we go back to 2023, that would be two years ago, right?
A: Yeah.
Q: So he would have been ---
A: 24.
Q: --- 24 years old. And I was just curious, because I noticed that he was listed as a dependent on your income tax return.
A: Yeah. He was listed as a dependent because I was paying for his education. That is the reason he's been listed as my dependent.
Q: The reason I'm asking that question is because typically you can't deduct a dependent if they are 24 by the end of the tax year. So by the end of the tax year in 2023, he would have been 24 years old.
A: My tax consultant told me ---

**MR. ELLIOTT:** Again, I'm -- hold it.

**THE COURT:** Ms. Rekha ---

**MR. ELLIOTT:** --- I am going to object as argumentative. She's -- she's answered the previous question. This is just an argumentative statement about who gets to claim a dependent.

**THE COURT:** So I don't -- are you -- I think your objections were based on the age? Is that what you're saying, Mr. Elliott?

**MR. ELLIOTT:** Well, my objection had to do with the form of the question.

**THE COURT:** Okay.

**MR. ELLIOTT:** It's just argumentative.

**THE COURT:** Okay. Thank you. That cleared it up for me.

So I see where you're going, but I'm going to sustain the objection. Can you rephrase it a little bit ---

**MS. PIKE:** Yes.

**THE COURT:** --- for me?

**MS. PIKE:** Sure.

**THE COURT:** Thank you. Or at least I think I know where you're going with it. If you could rephrase.

MS. PIKE: Sure.
Q: Was your son 24 years old by the end of 2023?
A: Yes.
Q: Okay. All right. And would you agree that you used him as a -- you claimed him as a deduction on your income tax return? Would you ---
A: I told my tax consultant, he told that he's still living with you, and you're paying for his education, so he's your dependent. And I would add him as his -- your dependent. That's what my tax consultant told me.
Q: Okay. All right.
A: And he knew that he had his date of birth and everything with him.
Q: Okay. When you signed the I-140 petition for immigration, did Mr. Needle tell you to look over it and make sure everything was correct?
A: Yes, he did.
Q: Okay. And did you look over it and make sure that everything was correct?
A: Yes.
Q: Okay. So are you now testifying that it was correct that your husband was not included on it?
A: I actually didn't pay attention to that. And

I -- see. When you're filling the immigration papers, just as I told you, I completely rely on my attorney. I did not even know that my husband's name could be there. I was only checking the information of whatever -- like if my son's name is this, his name is right, his date of birth is right, and things like that, and Social Security number and things like that. But I didn't even know that my husband's name could be on my I-140. I was thinking it was being filed for the employer. And since my son is over the age of 21 probably -- I asked him that question. And he said -- since he had put not applicable, I asked him. He said he's over the age of 21, so that's why I put him with non-applicable. But I don't know. I didn't know that my husband's name could be on my I-140. That is the honest answer that I can give you.

I did check the information. I did sign my application. Only when Ms. LeToya Singleton brought it up that why is your husband's name not on the I-140, I cannot give you your tax exemption, that's when I went back to my attorney to ask him, why -- why did you not put my husband's name? Until then, I didn't even know that his name could be on it. I was of the opinion that my employer is filing it for me. My name is there. And when I asked about my son, he said he's over the age of 21. He cannot be stated as claiming for it. So that's why I put his name with not applicable.

Q: Okay. So, Ms. Haribabu, I'm going to show you -- this is Petitioner's Exhibit Number 14, and I'm going to ask you if you can identify that document.

**(Petitioner's Exhibit Number 14 was referenced.)**

A: Number? 14. Is this 14 you're referring to?

Q: No. No. I was saying this is -- this is Petitioner's Exhibit Number 14. I'm asking you to identify the document. Is that a document that you've seen before?

A: Yes.

Q: Okay. And can you tell us what document that is?

A: This is for the I-140 application.

Q: Okay. So is that the I-140 application that you signed and reviewed?

A: Yes.

Q: Okay. Can I direct your -- please make sure that that is the document that you signed.

A: Okay. I don't see my signature here. This is the preparer's signature and my human resource. This is a petition filed by the human resource and the attorney on my behalf.

Q: Did you review that document before it was filed?

A: If I have not signed, I do not know if I really reviewed it. No. This is for the labor certification, what they file. I don't think this comes to us for review here.

Q: Well, now, this is the document that we have been talking about.

**OBJECTION BY MR. ELLIOTT:**

**MR. ELLIOTT:** That's right. And so I'm going to object. This -- we are replowing old ground. This has been asked and answered twice.

**MS. PIKE:** Well ---

**MR. ELLIOTT:** We are now on the verge of a third time.

**THE COURT:** Ms. Pike, what do you respond to that?

**MS. PIKE:** I am referring her back to part seven, which talks about the -- the dependents.

**THE COURT:** Ms. Pike, before you go there, what do you -- what do you say to his argument that

this has been asked and answered?
**MS. PIKE:** Well ---
**THE COURT:** You say that no, that ---
**MS. PIKE:** It really hasn't. We really haven't talked about part seven yet.
**THE COURT:** Okay. So I'm going to overrule your objection, but keep it limited to that section.
**MS. PIKE:** Certainly.
**THE COURT:** And ---
**MS. PIKE:** And it will be quick.
**THE COURT:** Okay.
Q: So ---
**THE COURT:** So for the record, I'll overrule the objection and as to his point that this has been asked and answered, and then she is allowed to go forward with asking the question as to the section that's relevant to her ---
**MS. PIKE:** Sure.
**THE COURT:** --- cross at this point.
Q: So, Ms. Haribabu, I'd like for you to look at part seven, and I'd like for you -- could you read this little paragraph right here with regard to what's supposed to be filled out in part seven?
A: Provide information of the spouse and all

children related to the individual for whom you are filing this petition. Also note, if the individual will apply for a visa abroad, adjustment of status as the dependent of the individual for whom the petition is filed. If you need extra space to provide information about additional family members, use provided in part 11 additional information.

I am not comfortable with further questions regarding my I-140 and other documents, because I completely rely on Mr. Needle for filing all this, and when they ask us to check the information, we do check for it. And this looks like this is a labor document, which is filed by the human resource and the attorney.

So, I'm not knowing -- I had no intentions of not -- not adding my husband's name here, and I did not even know if my husband's name could be here. But it could have been the confusion with the last name, because my son has the last name, his father's name as his last name, which is my husband's first name. So, I think Mr. Needle will be a better person to answer this question.

And when I asked him, he told me that it is not going to be an issue. When it is time for you to get your citizenship, when you get it, you can apply for your husband. That's the answer he gave me. When this came up, I did ask my attorney about it.

Q: Ms. Haribabu, did you have the opportunity to have Mr. Needle here with you today as a witness?

A: I did not. I left all that decision to my attorney. So, if he thought it was necessary, Mr. Needle could have come.

<u>**OBJECTION BY MR. ELLIOTT**</u>:

**MR. ELLIOTT:** So, I'm going to object to the relevancy of the question. It's irrelevant whether Mr. Needle is here or not.

**MS. PIKE:** Well, Your Honor, it is relevant whether Mr. Needle is here, because I think Mr. Needle could testify as to why the husband was not placed on there, whether it was his mistake or what have you. I think that's very relevant to this.

**THE COURT:** So, as far as rule ---

**MR. ELLIOTT:** Well, whether Mr. Needle -- withdrawn.

**THE COURT:** All right. Well, I'm going to overrule your objection, Mr. Elliott. There's a great deal of testimony about Mr. Needle not -- and he's not here. So, it is relevant, in my opinion. So, for the record, I'm overruling your objection, and I'm allowing the question to stand.

**MS. PIKE:** Thank you, Your Honor. I don't have any further questions of this witness.

**THE COURT:** Mr. Elliott, was there something you wanted to Re-Cross ---

**MR. ELLIOTT:** Redirect?

**THE COURT:** Yeah. Redirect. I'm sorry. Redirect.

**<u>REKHA BALI HARIBABU - REDIRECT EXAMINATION BY MR. ELLIOTT</u>:**

Q: Is it your understanding, Rekha, that it doesn't matter whether Raj is on that 140 or not? He gets to be here because of you. Is that your understanding?

A: My understanding is my I-140 allows me to extend my visa. Once I extend my visa and get my H-1B visa, I can definitely apply H-4 visa for my husband.

Q: Thank you.

A: So, the USCIS makes it very clear. Once I have my H-1B visa, I can apply my visa for my spouse.

Q: Thank you.

REKHA BALI HARIBABU - QUESTIONS BY THE COURT:

**THE COURT:** Ms. Haribabu. Did I say it correctly?

A: Haribabu.

**THE COURT:** Haribabu. Ms. Rekha. You've had the H-1B visa continuously for how many years?

A: From 2017. Seven years now.

**THE COURT:** Seven years. And I -- you testified a few minutes ago that you're eligible for retirement. Based on how many years?

A: I have 30 years in education. And ---

**THE COURT:** With the State of South Carolina?

A: No. It's 13 years from my country and the remaining years -- from 2014 until 2024 is with South Carolina.

**THE COURT:** So, you're just saying generally you can retire?

A: Yes.

**THE COURT:** You know, when you're in a court, we're very specific. So I thought you were referring to the State of South Carolina you had 30 years of retirement. You just said generally speaking, you've been working for 30 years. You're done at some point.

A: That's what the other employees say that you can retire.

**THE COURT:** Yes. Yes.

A: But I've not even thought about retiring.

**THE COURT:** Yes. And so, theoretically, you don't have the years under state retirement to retire. Because you've been working continuously from what? 2014 until now?

A: Yes.

**THE COURT:** So 2014 to 2025.

A: Yes.

**THE COURT:** Yes. Okay. I suppose eight years is vested. Anyway, I just was a little confused when you said that. I see what you mean now.

So if you -- you -- your H-1B visa is still a temporary visa. You have to -- is that correct? It's still a temporary status? You still have a temporary status in this country.

A: It is a permanent status, because I have I-140 and I can extend. So, that gives me more confidence that I can stay here for a longer time.

**THE COURT:** But you're saying potentially. You still would have to go through an application process.

A: Yes.

THE COURT: So, you potentially can be here. Is that correct?

A: Yes.

THE COURT: Okay. But your intent is for your employer to reapply for the H-1B visa when it expires, what, 2026?

A: Yes.

THE COURT: Okay.

A: They apply for an extension, then we get it for another three years. This time, since I have my I-140, I will get it for four years.

THE COURT: Okay. Potentially.

A: Yes.

THE COURT: So, potentially.

A: If it is approved.

THE COURT: So, it could be three years if it's approved and then there would be a fourth because of the I-40 (sic).

And -- okay. And explain this ancestral home to me. Do you have -- do you own this property? Did you pay money for this property?

A: No.

THE COURT: Who owns the property?

A: My father.

**THE COURT:** Your father owns the property and possibly one day he could give it to you, I guess, in a will of some sort, to you and your siblings. How many siblings do you have?

A: I have two other siblings.

**THE COURT:** Okay. All right. I just want to make sure I understood that as well. Sometimes the translation of one culture to the other, I just want to make sure I understood that you don't actually own property in India that's deeded in your name.

Is there -- your intent is to remain in the U.S. and continue to teach for Orangeburg County School District?

A: Yes.

**THE COURT:** That's correct?

**THE WITNESS:** Yes.

**THE COURT:** All right. I think -- I think that's the questions I had. I want to make sure I followed everything.

Ms. Rekha, what time period did your husband work in the hotel industry?

A: He came in to 2022, he was working. 2023, he was working before he left.

**THE COURT:** And before he returned back to India?

A: Yes.
THE COURT: Okay. So at some point in 2022, 2023 he was working?
A: Yes.
THE COURT: Okay. Very good. And when Mr. Needle was completing this paperwork, did he do it independently? Were you there with him as he completed the paperwork? Like sitting there in his office?
A: No. He has his office in Columbia and our District office is in Orangeburg. So Mr. Needle does his paperwork in his office and he electronically shares it with us. And if it is required, the paperwork comes to the District and we go to the District and sign.
THE COURT: And you go to the District office in HR and sit down with ---
A: Yes.
THE COURT: I think I saw the name Ernest someone. Ernest.
A: Mr. Ernest Holiday.
THE COURT: And he -- you sit down with him and you go over the paperwork?
A: His personal assistant, and then we go with it, and whatever we need to sign, we sign it.

**THE COURT:** Okay. And when you say we sign, you observe Mr. Holiday signing the paperwork?

A: We have contacts with the personal assistant, his personal -- Mr. Ernest Holiday's personal assistant. She gives us the documents, we sign it, and then Mr. Holiday, once we have signed, he checks over and he signs, I guess. I don't know.

**THE COURT:** Okay. When you're using that pronoun we, who are you referring to?

A: I was referring to all my colleagues, other colleagues.

**THE COURT:** Well, let's not. Let's not focus on the colleagues. This is just your paperwork. You ---

A: Only myself.

**THE COURT:** Okay. All right. And I think that's all I have. So based on my questions, the attorneys may have some questions, okay? Thank you for your patience, ma'am.

Did you have any questions?

**MR. ELLIOTT:** No, no questions.

**MS. PIKE:** No questions, Your Honor.

**THE COURT:** All right. Thank you.

Ms. Rekha, thank you so much.

**THE WITNESS:** Thank you.

**THE COURT:** If you'll just -- you're excused and I think there may be another witness after you.

Mr. Elliott, did you have another witness?

**MS. PIKE:** Your Honor, would it be possible for us to just take like maybe a 10 minute or a 15 minute break?

**THE COURT:** Yes. Yes, you can.

**MR. ELLIOTT:** That's fine. I've got one witness, Raj.

**THE COURT:** Okay.

**MR. ELLIOTT:** Obviously, I don't think he'll be a short witness, but in any event ---

**THE COURT:** All right. Thank you. We'll take a 10 minute break.

**(Off the record at 12:59 p.m. until 1:59 p.m.)**

**THE COURT:** Let's get back on the record. Are we good?

**COURT REPORTER:** Yes, Your Honor.

**THE COURT:** All right. Let us get set up first. Just a second, Mr. Raj. Have a seat, please.

**(Off-the-record conversation.)**

**THE COURT:** Mr. Raj, you can come forward. All right. And if you'll follow the instructions of the court reporter, please, sir.

**THE WITNESS:** Yes, ma'am.

**COURT REPORTER:** Sir, please state and spell your first and last name.

**THE WITNESS:** So, first name is Thiyagarajhan, T-H-I-Y-A-G-A-R-A-J-H-A-N.

**COURT REPORTER:** You're saying yay. What letter is that?

**MR. ELLIOTT:** Let's do it this way.

**COURT REPORTER:** Thank you.

**MR. ELLIOTT:** There you go.

**COURT REPORTER:** J. Okay. And last name, please.

**THE WITNESS:** And last name, please? V-A-S-U-D-E-V-A-N.

**COURT REPORTER:** Okay. Please raise your right hand so I can swear you in.

**THIYAGARAJHAN VASUDEVAN,** having been duly sworn, testifies as follows:

**THE COURT:** Mr. Elliott, your witness.

**THIYAGARAJHAN VASUDEVAN - DIRECT EXAMINATION BY MR. ELLIOTT:**

Q: And your friends call you Raj. Is that right?

A: Yes, sir.

Q: Okay. And so, may we call you Raj? Those of us who are a little illiterate in foreign language, Raj is okay?

A: Yes, sir.
Q: All right. Good. Now, you're going to have to speak up, Raj, because I really am hard of hearing, and she needs to take down everything that you say on that funny typewriter.
A: Okay.
Q: Okay. So, tell us a little bit about you. How old are you?
A: I'm 54 years old.
Q: Fifty four?
A: Yes, sir.
Q: And you wear it well. You've got a little blonde hair coming in, I see.
Okay. And tell us your education.
A: My education is undergraduate, sir.
**MR. ELLIOTT:** Can you hear him?
**COURT REPORTER:** Yep.
**MR. ELLIOTT:** Okay.
**MS. PIKE:** I don't -- I'm sorry, but I don't think I can hear him.
Q: You're going to have to speak up so everybody can ---
A: My education undergraduate, sir.
Q: Okay. And you grew up in Chennai?
A: Yes, sir.

Q: And you have parents there?
A: Yes, sir.
Q: Okay. We'll come back to that. And tell us a little bit -- give us sort of your employment history, say, over the last 20 years.
A: I had my own business in Chennai. And then it lasted -- it's COVID, you know. That time, I will close my business, you know, due to that. It's a -- the overall business has been down. So that's why I will close my business. And then, you know, I got my -- my wife is here, H-1B visa. And then I got EAD. And then we come here. And then I take some training here in the front desk motel industry. And then up to -- until I'm working here on visa.
Q: Okay. Now, let's go back to the time when your wife came to the United States. I want to say 2009. Do I have that right?
A: Yes, sir.
Q: Okay. Were -- when she came over in 2009, on whatever her immigration status was, were you eligible under U.S. law to come with her or not?
A: No, sir. No, sir.
Q: How come?

A: Here become a J-1 visa. You know that when you get H-1B visa only, that is a dependant for H-4. I'm coming here only H-4.
Q: Okay. Now ---
A: So that time it's a J-1 visa. You know, that time it's not allowed for coming here, U.S.
Q: Okay. And I believe your son was born -- you all have a child.
A: Yes, sir.
Q: By the way, let's rewind. When did you get married and where? All right. Trick question, I know. But when did you get married and where?
A: In 1997, sir.
Q: Okay. And -- and where did you marry? Where?
A: Sorry. Say that again.
Q: In Chennai?
A: Yes, Chennai.
Q: All right.
A: Yeah.
Q: And your son was born when?
A: Chennai. 1998, sir.
Q: Remember the month?
A: Yes. 19 June 1998.
Q: Okay. All right. So when she came over in

2009, your son would have been 11?

A: Yes, sir.

Q: Okay. Well -- and I'm going to ask a series of questions as we go along, because you're the father, she's the mom.

A: Yes.

Q: Parents, right?

A: Yes, sir. Yes, sir.

Q: And somebody had to take care of this child?

A: No, sir.

Q: Correct?

A: Yeah.

Q: Right. And by the way, did your parents, his grandparents, help out in raising Charan?

A: Yes, sir. You know, when she is here, you know, that my father and my mother and then my child, you know, all together in my house, they'll be taking care of my son, sir.

**THE COURT:** Just one second, Mr. Elliott.

Q: And I hope this isn't ---

**THE COURT:** Just one second, Mr. Elliott. I need you to lean forward into the mic.

**MR. ELLIOTT:** Yeah.

**THE COURT:** And I need you to speak up and -- and slow down.

**THE WITNESS:** Sure, ma'am.

**THE COURT:** I understand you're probably used to talking to your lawyer, but you have to speak to us.

**THE WITNESS:** Oh, okay. Sure.

**THE COURT:** And -- and let him ask you the question and answer it.

**THE WITNESS:** Yes, ma'am.

**THE COURT:** Because it's not coming across like you're answering the question. It's coming across like he's saying something and you're just agreeing with what he's saying.

**THE WITNESS:** Okay.

**THE COURT:** Okay? So you need to speak up and speak clearly.

**THE WITNESS:** Yes, ma'am.

**THE COURT:** Okay? Because Mr. Elliott can't testify for you. Okay?

**THE WITNESS:** Thank you.

**THE COURT:** And I understand there may be a little bit of a language barrier ---

**THE WITNESS:** Yeah.

**THE COURT:** --- but it really would ---

**THE WITNESS:** The difficulty ---

**THE COURT:** Yes. Just ---

**THE WITNESS:** That's why I'm listening carefully.
**THE COURT:** Okay. Just speak up and go very slow. And Mr. Elliott, give him time to answer.
**MR. ELLIOTT:** Okay.
**THE COURT:** Okay? Because it comes across like ---
**THE WITNESS:** Yeah.
**THE COURT:** --- you're really, really helping him. Okay? So just be very, very clear.
**MR. ELLIOTT:** Oh, and I probably am.
**THE COURT:** Yeah. But I know the language -- I suspect ---
**THE WITNESS:** Yes, ma'am.
**THE COURT:** --- it's a language barrier ---
**THE WITNESS:** Yes, ma'am.
**THE COURT:** --- but I don't want to assume the worst.
**MR. ELLIOTT:** Sure. Understood.
**THE COURT:** Yes.
**MR. ELLIOTT:** Understood.
**THE COURT:** Thank you.
Q: So, Raj, back to 2009, your wife comes to the United States, and where were you at the time? 2009.
A: Chennai, sir.
Q: Okay. And who was there with you in Chennai?

A: My parents, sir. My father, mother, and then my son.

Q: Okay. And help me with the dates. Your -- your wife was here in this country, in Connecticut?

A: Yes, sir.

Q: For about how long?

A: I don't know exactly, but the teaching profession, I don't know, is changing. You know that two and three jobs, you know, I don't know exactly the years and then ...

Q: During the period of time when she was teaching in Connecticut, would y'all visit, even though you were living in separate continents? Would you all visit?

A: No, I didn't visit here, sir. No, sir.

Q: But would you -- would she visit you?

A: Yes, sir.

Q: So, during that period of time, you were able to maintain a marital relationship?

A: Yes, sir.

Q: Okay. And then, after Connecticut, did she return to your native country for a while?

A: I didn't understand. Say that again.

Q: When she finished -- when she was finished with

Connecticut ---

A: Okay.

Q: --- Her job in Connecticut, did she return to India?

A: Uh-huh.

Q: Okay. And for about how long?

**THE COURT:** Raj, is that a yes or a no? You said uh-huh. Was that a yes or a no?

**THE WITNESS:** Okay, ma'am. Sorry.

**THE COURT:** Was it -- you can't answer uh-huh. You have to say yes ---

**THE WITNESS:** Yes. Okay. Okay.

**THE COURT:** --- or no. Okay.

**THE WITNESS:** Okay. Yes.

**THE COURT:** Thank you.

**THE WITNESS:** Yes, ma'am.

Q: So, when she returned to -- when her job was over in Connecticut, did she return to India?

A: Yes.

Q: All right. And for about how long was she in India for that period of time?

A: Maybe three months, about four months.

Q: Okay. And you all lived together as husband and wife?

A: Yes, sir.

Q: Okay. And about when did she come back to the United States to teach? Do you remember?
A: No, sir. I don't remember.
Q: Not good with dates?
A: Yes, sir.
Q: Okay.
A: The -- the years, I ...
Q: So, when she returned to the United States, was it to live in South -- to live and work in South Carolina?
A: Yes, sir.
Q: Okay. At that point, were you eligible under U.S. law to come join her and stay here?
A: Yeah. That's why I say that once we get H-1B visa, that time only I get H-4 visa. That time only I come to here.
Q: Understand. When she first came here -- let's say it was 2014. When she first came here in 2014, once again to work as a teacher --
A: Yes, sir.
Q: -- were you eligible under U.S. law to come join --
A: No, sir. No, sir.
Q: -- her immediately?
A: No, sir.

Q: Okay. When did you become eligible to come live with her in South Carolina? When -- when -- put it another way, when was it legal for you to join her?
A: Yeah. Once -- once she get the H-1B visa, so that time it's different. It's the H-4 visa. I get the H-4 visa.
Q: Okay. And so tell us your understanding of why it was you were eligible to come join her here in South Carolina.
A: Say it again, sir.
Q: What is your understanding about your legal ability to come join her when she got the H-1B visa? I think you've actually answered it already, but try it again.
A: I didn't understand the question.
Q: Sorry. When she got the H-1B visa ---
A: Okay.
Q: --- let's call it a work permit.
A: Yes, sir. Yes, sir.
Q: Okay. Did that make you eligible to come to South Carolina and be with her?
A: Yes, sir.
Q: And can you tell us your understanding of why that was, or do you know? You may not know.

A: I may not.
Q: Okay. All right. But you're here -- you're here legally?
A: Yes, sir.
Q: Okay. And when did you first come here?
A: 2019, sir.
Q: Okay. And did you work -- when you came here in 2019, did you work?
A: No, sir.
Q: Okay. When did you start working ---
A: Started ---
Q: --- in South Carolina?
A: 2021, sir.
Q: Okay. All right. How come you didn't work in 2019, 2020?
A: You know, I'm taking care of the house.
Q: Sorry.
A: Say it again. How come we -- what did you say?
Q: And when you started work, where did you work here in Orangeburg, South Carolina -- in the Orangeburg area of South Carolina?
A: It was '21, sir.
Q: And what kind of work did you do?
A: It's a front desk. It's a motel job. It's a front desk, sir. I work in front desk.

Q: Okay. Was your wife making more than you?
A: Yes.
Q: Maybe a lot more?
A: Yes, sir.
Q: Was that okay with you?
A: Yes, sir.
Q: Okay. All right. And did you file your state and federal taxes ---
A: Yes, sir.
Q: --- jointly with her?
A: Jointly, sir.
Q: And did you report your income?
A: Yes, sir.
Q: Okay. And in fact, do they take out for Social Security when you're paid?
A: Yes, sir.
Q: Okay. And we know that you have a Social Security card?
A: Yes, sir.
Q: Okay. Tell us about the discussions that you had as husband and wife when she made the decision to buy a house ---
A: Uh-huh.
Q: --- there in Orangeburg. Tell us about that, please.

A: No, both our them will make the decision. So here, you know, that every year the rent will be increased. So that's why, you know, that we cannot shift to one apartment to another apartment. It will be -- take more difficult -- you know, both of them work. So that's why we will think we buy the house from Orangeburg. So, you know, that we will plan and then more than year, we go and see that all the apartments. You know, finally we decided that one (unintelligible) apartments, and then both of them decided, okay. And then my son also, you know, three of them, you know, that we have decided to purchase the house.

Q: Well, that's another question. When did your son -- when was your son able to live with his mom, your wife? When did that happen? Do you remember what year?

A: You know, that -- you're asking a year or what is that?

Q: I don't know the answer to this question. Did your son join -- did your son come over with you?

A: No. She come, you know, separately, and then she visited her mother, and then, you know, he likes here. That's why, you know, that he started with studying here, sir.

Q: Okay. Did there come a time when he went to visit his grandparents, your parents?

A: Yes, sir.

Q: Tell us about that.

A: You know, that in the vacation time, you know, he got two months vacation. So, you know, already he's staying more than four years here. So that's why he visited grandparents. And then, you know, he'll be stuck in our native place, the hometown. And then finally we decided, you know, that already my parents is old age. Mother is 78 years old, father is 84 years old. So they didn't taking care about my son, you know, because he is a young person. That's why I'm going to India. And then that time -- in the meantime, my mother is affected knee problem. So they are -- we planning to operation in the knee. But doctor says we don't operate both leg at a time. You know, that it's a diabetic patient. Both of them diabetic patient, father and mother.

**COURT REPORTER:** A what patient?

**THE WITNESS:** Diabetic patient.

**COURT REPORTER:** Diabetic.

Q: Okay.

A: And then ---

Q: And -- I think you may have touched on this. Did there come a time when Charan, your son, literally got stuck in India?

A: Yes, sir.

Q: Tell us about that.

A: The visa -- the visa is rejected, sir. So that's why, you know, that he just -- he's staying with more than two years.

**THE COURT:** Mr. Elliott, that may be more comfortable for you, but it's a little uncomfortable for me because I'm going back and forth. Can you stand ---

**MR. ELLIOTT:** Oh, I'm sorry. I'm just trying to find a place where he can kind of address us both.

**THE COURT:** Yeah. Yeah.

**MR. ELLIOTT:** Let me see if I can do this with him. Maybe we can do it this way.

Q: All right. I need you to yell at me.

A: Yes, sir.

Q: Now, tell us what was -- tell us about your decision to leave South Carolina and go back to

Chennai.

A: No, sir. My family is here.

Q: We were at a point where Charan was stuck in India because of a visa problem.

A: Oh. Yes, sir.

Q: So tell us what was behind -- what --- what was your decision-making process in deciding to go back to Chennai at that point? Explain, please. The Judge needs to know.

A: Yeah. That's why, you know, that my son is, you know, stuck in Chennai. So -- so that's why I go to Chennai. And then that time, in the meantime, you know, that my mother is planning to -- knee surgery. And then simultaneously, her father, you know, there also is sick. And then, you know, that it's usually the normal patient, it will be cured for two or three months. It's a diabetic patient is taking six months, you know, one of the legs, second leg. It will be more than one year I'm stuck in. And then my father, you know, he also a diabetic patient. He's 84 years old. So I'm taking care of all of them, my family. So I'm only one son. So that's why I'm -- you know, that this time -- you know, that first time, it's two or three months only I'm going and back. And then this time I'm stuck in more than 18 months, sir.

Q: All right. And how old is your father right now?

A: Eighty four years old, sir.

Q: And how old is your mother right now?

A: Seventy eight years old, sir. Seventy eight years.

Q: Seventy eight.

A: Yes, sir.

Q: And tell us about their health currently. How -- what is the -- describe a little bit about your dad's health at age 84. How is your dad's health at his age 84?

A: He's a diabetic patient. You know that. My father is a diabetic patient.

Q: Okay.

A: He's a little bit -- you know, that -- you know, it's a diabetic patient in the sense, you know, that every three months we cannot assure that the health -- you know, sometimes is good, sometimes is bad. So we are taking care. So now, you know, that situation, my sister is there. So, you know, just -- she is taking care. But, in order -- our culture is more responsibility sons only, not for daughter.

Q: All right. Understood.

A: Yes, sir.

Q: And your -- your mom's health at her age 78, how is it?

A: Now it's good, sir.

Q: Okay. All right. Fair to say, though, that they are up in years?

A: Sorry. Say that again, sir?

**MR. ELLIOTT:** Withdrawn.

Q: What prompted you to return to the United States in --

**MS. HARIBABU:** March.

**MR. ELLIOTT:** Thank you.

Q: -- March of this year?

A: Yes, sir. My family is there. My son is -- you know, he is studying in South Carolina University. So that's why, you know, that my family is here. That's why I come back.

Q: Well, that's just it. Are you and your wife on good terms?

A: Yes, sir.

Q: You love each other?

A: Yes, sir.

Q: And how long -- another trick question. How long have you been married?
A: It's 27 years, I think so.
Q: So far so good.
A: Yes, sir.
Q: Okay. No intention of getting divorced?
A: No, sir.
Q: All right. What is your intention about staying in South Carolina?
A: Well, my family is here. My -- my wife is here. She is working here. My son is here. So my family is here. But this is the intention, I'm staying here.
Q: And Charan, does he plan to stay here in South Carolina?
A: Yes, sir.
Q: Okay. Do you plan on going back to India from time to time ---
A: No, sir.
Q: Listen to my question.
A: Yes, sir.
Q: Do you plan on going back to India from time to time to take care of your parents?
A: Yes, sir.
Q: Do you feel like that's an obligation of yours?

A: Yes, sir. Sometimes, you know, my father is, you know, some -- she feel bad in the sense, you know, he is crying at that time.

Q: Understood.

A: I mean ---

Q: Do you yourself own any property in Chennai?

A: No, sir.

Q: All right. Do your parents own property in Chennai?

A: Yes, my father is, you know, having house there.

Q: Okay. Do you own any real estate anywhere in the world?

A: No, sir.

Q: Do you pay taxes on any real estate anywhere in the world?

A: No, sir.

Q: Okay. Pardon the personal question, and maybe the harsh tone, but when your parents are dead, where do you plan to live permanently?

A: My wife is here. I'm here only. I'm staying, you know, with my wife only. I'm staying here only.

Q: When are you going to be eligible -- what is your understanding about when you're going to

be eligible for a so-called green card? That is, the ability to be declared a permanent legal resident of the United States? What's your -- what's your plan for that?
A: It takes time. I don't know that -- you know, that we are -- I think it will be more than 10 years.
Q: When she gets her so-called green card, does that make you eligible to apply for a green card?
A: Yes, sir. Yes, sir.
Q: If your wife passed away suddenly, who would take care of the house payment?
A: Myself.
**MR. ELLIOTT:** No further questions. Please answer any questions that counsel might have or the Judge might have.
**THE COURT:** Thank you.
Ms. Pike, your witness.
**MS. PIKE:** Thank you.
**THIYAGARAJHAN VASUDEVAN - CROSS-EXAMINATION BY MS. PIKE:**
Q: Raj, can you tell me what degree you hold?
A: Sorry, say. That again.
Q: You said that you have a Bachelor's Degree, I

believe.
A: Yes, ma'am.
Q: And what was that Bachelor's Degree?
A: B.S. in mathematics.
Q: B.S. in mathematics.
A: Yes, ma'am.
Q: Have you ever used that B.S. in mathematics in a position somewhere?
A: No, I had my own business. It was a printing business.
Q: A printing business?
A: So that's why I had no need for use with the Bachelor's Degree.
Q: Okay. I'm just curious about the job as a motel front desk clerk.
A: Okay. Okay.
Q: Because it seems like that's really under-employing your skills.
A: It's not a -- it's not a -- you know, it's not a talking skills there. It's, you know, only checking in and checking out, that's it. And then whatever you want, that motel industry question, just you ask me, and then I will answer you.
Q: Are you -- I understand ---

A: They are giving the -- they are giving the training, you know, that -- the industries.
Q: I'm sorry. I didn't understand.
A: They are giving the training. You know, that motel industry training, the front desk training. They are giving the front desk training. You know that.
Q: They're giving the ---
A: So we are attending the training.
Q: The training.
A: Yes.
Q: You're attending training.
A: Yes, ma'am. So that's why, you know, I know that motel industry, how to run, and then how to help the guest, and then check in and check out. So -- so I know that. But here, you know, there's -- your -- your question is a typical question here. I never met the -- faced the called -- so that's why I'm not answering.
Q: So you don't answer the phone?
A: No, no, no. No, no, no. But ---
Q: Okay. You just check in and check out.
A: Yeah. Check in and check out.
Q: Okay. Are you working for the same motel now that you worked for in 2022 and 2023?

A: No, ma'am. No, ma'am. I'm working in Santee, now in Orangeburg.
Q: Okay. And where did you work before?
A: Before -- what is that? Travelodge, before.
Q: Travelodge.
A: Yes. Now it's Days Inn.
Q: In Orangeburg?
A: No, the Travelodge, Santee.
Q: Santee as well. Okay. All right. So ---
A: Now it's Orangeburg. Days Inn. Now Orangeburg. Previously I'm working in Santee. Now Orangeburg.
Q: Okay. Now in Orangeburg.
A: Yes, ma'am.
Q: Okay. I understand. So, when you are in India, where are you living in India?
A: My father's house.
Q: Your father's house?
A: Chennai. Yeah.
Q: Okay. So, when you came here in 2019 ---
A: Yes, ma'am.
Q: --- that was the first time you really came here.
A: Yes, ma'am.
Q: And you started working in 2021.

A: Yes, ma'am.
Q: Okay. And so in 2021 ---
A: Uh-huh.
Q: --- you were working for the same motel that you worked for in '22 and '23?
A: No, I'm changing, you know, that -- first is Travelodge and then next is Clarion.
Q: Okay. So you've worked for a variety ---
A: Again, I will go back Travelodge, you know,
Q: Okay. All right. Has your mother had her knee surgery?
A: Yes, ma'am.
Q: Okay. Were you present in India at the time she had the knee surgery?
A: Yes, ma'am.
Q: And so she is fully recovered now?
A: Yes, ma'am.
Q: okay. You mentioned that you bought a house because the rent was increasing.
A: Yes, ma'am.
Q: Okay. Is that the only reason that you bought the house?
A: No. Every year, you know, the rent increases and we are finding some other place. You know that -- it's -- for example, it's $1,000 and

then we are finding for $800 something, you know, that -- the shifting, you know, that every year is very difficult.

Q: So you were moving around ---

A: Yes, ma'am.

Q: --- basically.

A: Yes, ma'am. Yes, ma'am.

Q: So you wanted to buy the house ---

A: Yes.

Q: --- because you wanted a permanent place?

A: Yes, ma'am. Yes, ma'am.

Q: Okay. Your sister is there in India and she's available. Has she always been available to take care of your parents as well?

A: Not -- you know, it's a closing. It's near -- the closing is near. They are staying near. It's not for the same house. They are -- you know, maybe three to four kilometers they are staying.

Q: Three to ---

A: Miles. I'm sorry. I ---

Q: Three to four kilometers. I see.

A: Yeah. Yeah. Miles, miles, miles. Okay.

Q: Miles.

A: Here miles are. Kilometers there.

Q: Okay.
A: Here miles. Sorry.
Q: Okay. So she is nearby.
A: Yes, ma'am.
Q: Okay.
A: Now she is taking care. You know that -- often she is cry -- you know that -- see, aged person, they are crying. That's why.
Q: I'm sorry. Say that again.
A: The aged person, they are crying sometimes. You know, the ---
Q: The age of the person, they are ---
A: Crying.
Q: Crying.
A: Yeah. It's a -- they -- they -- you know, they are children, you know, are not in there, so that's why they are crying.
Q: I see. I see. So they are upset because you are not there.
A: Yes.
Q: Okay. I'm just curious. You know, your wife came here in, I believe it was 2009.
A: Yes, ma'am.
Q: And you stayed home with an 11-year-old child.
A: Yes, ma'am.

Q: That's -- that's hard to do with just a single parent there.
A: Indian culture is different. American culture is different. You know that. You are responsible to your child up to -- up to -- even though 30 years. When I am -- when I am going to India, still my parents is taking care of me. You believe or not. Even though, you know that, regularly they are watching still, my parents. That is Indian culture. You know, if we married -- my son in the sense, we are watching my -- we are watching my son, they are family. How they are going, the family. So that's why we have responsibility my son.
Q: You've got such a close-knit family there. Why do you want to come to the United States?
A: No, I didn't understand. Say it again.
Q: You have a very close family there. In other words, you have lots of family that you, obviously ---
A: Yes, my wife is here. My wife -- my wife -- you know that. My father and mother is there. So my wife is here. So my son is here. So my family is here. So that's why I come here.
Q: I see. But your wife and family could also go

back to India to be with the whole family unit.
A: Yeah, good. But, you know that, she is studying very, very well. And then her profession is -- the teaching profession is good. You know that. She is working here. She got the job here. So that's why, you know that.
Q: Okay. Is teaching better here than it is in India?
A: Here.
Q: Why is that?
A: Yes. It's a -- what is that? You know that India, it's not that much of giving the priority of teachers. But here, you know, they are teaching -- you know, they are giving the priority teachers here. And then respect. So here is very better, compared to my country.
Q: So from 2009 -- and I know that she was here from 2009 to 2012. And then she went back home from 2012 to 2014. And then came back to the United States in 2014. So from 2014 to 2019 you did not come to the United States at all. And we've talked about that. But -- and I know you couldn't get an H-4 visa ---
A: Yes.

Q: --- because of the status of her visa. Is that accurate?
A: Yes, ma'am.
Q: So -- but you could have gotten a visitor's visa to come here. Could you not have?
A: Yes. I told you that my parents -- I'm taking care of my parents. So that's why. You know, if I'm coming it's still visa here -- I'm coming here and I'm simply sitting in my house. I could not help in my family. Once I get the H-4 in the sense, and that -- you know, that I'm eligible to working. So, that's why I'm waiting.
Q: I'm sorry. That's why you are?
A: No, ma'am. See, you're asking about that, why you are not coming here for visitor visa. Am I right?
Q: Right.
A: So eligible only for the H-4 only that I got for -- sorry. The H-1B only. I got H-4. That time only I will come here.
Q: I want to go back to what you said, because I didn't quite understand it. You said that if you came here under a visitor's visa, you would just be sitting in the -- I thought you said

sitting in the house, but I'm not sure.

A: No, no, no, no. So, what I'm saying like that, if I'm just -- I'm coming and going back, that's it. I'm not staying here permanently.

Q: Uh-huh.

A: So, once I get H-4 visa, only I'm staying here permanently. So only three months, two months only, I'm staying here. Visitor visa in the sense. So, you get J-1 visa. I know that. That time if I come in the sense here, I'm only staying three months or four months. She come in India. She -- you know that. She looking at their parents and my parents. But I'm coming only here in the sense, it's no, you know, that I'm taking care that -- all parents, her parents and my parents. So, I'm not spending here. I'm staying there.

Once I get H-4 visa, I'm staying here permanently. That's why I'm waiting.

Q: I guess the confusion that I have is that your parents are still there ---

A: Uh-huh.

Q: --- and they're older now. And they, obviously, require probably more assistance now than they did before. But now is the time you've decided to come to the United States and stay..

A: My son is here. So I'm helping my son in that he's studying. You know, the teaching profession, the salary will be very low. And then, see, you know, I'm helping my family. So that's why I come here. And then I got job. I'm working here. So I'm helping the -- my son also. So he's studying engineering; you know that -- you know that the fees is more here. So I'm helping the family. So that's why I'm coming here.

Q: So you're coming here to help with the income of the family.

A: More or less. Income is a must. You know that.

Q: Yes.

A: It's the family.

Q: I see.

A: Okay.

Q: Okay.

**MS. PIKE:** One second. I think that's all. Thank you.

**THE COURT:** Thank you.

**THE WITNESS:** I'm sorry, ma'am. We got two times.

You know that. You said yes or no.
**THE COURT:** Oh, that's okay. You don't have to apologize.
**THE WITNESS:** I apologize, ma'am.
**THE COURT:** It happens in normal way of communicating.
**THE WITNESS:** Yes, ma'am. Yes, ma'am.
**THE COURT:** It's not ---
**THE WITNESS:** It's the first time court proceeding. I'm seeing that. So that's why I could not follow.
**THE COURT:** Yes.
**THE WITNESS:** Sorry.
**THE COURT:** It's not like television, is it. Paint could dry right now.
**THE WITNESS:** Thank you.

**THIYAGARAJHAN VASUDEVAN - QUESTIONS BY THE COURT:**

**THE COURT:** Okay. So let me make sure I'm clear. You obtained your H-4 visa in 2019?
A: Yes, ma'am.
**THE COURT:** And you didn't start -- and that's a -- that gives you authorization to work.
A: No, no, no. Once I got H-4 visa, it's not authorization. Authorization is the EAD. So I got EAD 2021.

**THE COURT:** Okay. So, the ability to work did not start until 2021?

A: Yes, ma'am. I'm starting 2021 only.

**THE COURT:** So, you had to wait two years before you could start to work?

A: Yes, ma'am.

**THE COURT:** So, what was that that you were -- that you called -- what was that that you referred to?

A: EAD.

**THE COURT:** EAD.

A: Yes, ma'am.

**THE COURT:** And you started working in 2021?

A: Yes, ma'am.

**THE COURT:** And when did you start your printing business?

A: Twenty seven years old. I'm starting with my 27 years old.

**THE COURT:** You started it when you were 27?

A: Yeah. 27 years old.

**THE COURT:** Twenty seven years old. And when did you close it?

A: It's a COVID, you know, that time all business in India will be closed. So that ---

**THE COURT:** 2020, 2021?

A: Yes, ma'am. Yes, ma'am.
**THE COURT:** I don't want to put words in your mouth.
A: I'm not -- you know --
**THE COURT:** That didn't stand out in your mind ---
A: Yes, ma'am.
**THE COURT:** --- that you're closing ---
A: Yes, ma'am.
**THE COURT:** --- your business that you had after 27 years?
A: COVID is in my mind.
**THE COURT:** So sometime in 2020, 2021, in that COVID-19 time period?
A: 2018?
**THE COURT:** Well, COVID started ---
A: Yeah.
**THE COURT:** --- and I know specifically.
A: That's why I said ---
**THE COURT:** We all went home March 2020.
A: That's why -- that's why I'm not keeping in mind the year.
**THE COURT:** Okay.
A: That's why I said that when COVID start, all business will be slowed down.
**THE COURT:** That was -- yeah. That was around -- that was March 2020.

A: No business in India. Yes, ma'am.

**THE COURT:** That was the initial go home, and then -- it started across this country. So around 2020, COVID, you closed that business. So how do you support yourself, sir? When you're in India, how do you support yourself?

A: Yeah. I'm -- so business is -- it's a business. You're talking about money-wise or what is it?

**THE COURT:** Money-wise.

A: Money-wise. Yeah, I'm doing the business. You know that.

**THE COURT:** But you -- you said you closed your business.

A: You said after COVID. You said after COVID?

**THE COURT:** Yes. Yes.

A: Already I'm earning the money, you know. I have the money that -- already in the business, I'm earning the money. I keep in my bank deposit.

**THE COURT:** Oh.

A: That's why ---

**THE COURT:** So from the ---

A: Yes, ma'am.

**THE COURT:** --- from the money you made from your

business, ---
A: Yes, ma'am.
**THE COURT:** --- you have that money.
A: Yes, ma'am.
**THE COURT:** Okay.
A: Yes, ma'am.
**THE COURT:** So money from the printing business.
A: Yes, ma'am.
**THE COURT:** Okay. And you're telling me that your intent is to return to Orangeburg and live there permanently.
A: Yes, ma'am.
**THE COURT:** That's your intention?
A: Yes, ma'am.
**THE COURT:** So if your parents call you tomorrow crying, like you said, that they miss you, are you going back to stay?
A: No. No. That -- that's why, you know, this time I said, I'm staying here more than -- this time I said I am staying here more than 18 months, you know that. So if anything, just you have to relax and then it's -- it's a knee problem. My mother's knee problem. That's why we are planning to go and operate, you know. They're telling more than four to five years

she could not walk. So that's my main purpose; you know, I'm staying. This time I'm going to that, you know. Mainly it's a knee surgery.

**THE COURT:** So, she potentially had this knee surgery and you would have to leave again?

A: It's finished, ma'am. So both knees -- everything is good.

**THE COURT:** Both knees are taken care of.

A: Yes. Yes. Yes. Yes.

**THE COURT:** So you don't have --

A: No. No. No.

**THE COURT:** Are you saying -- no, let me finish.

A: Yes, ma'am.

**THE COURT:** Your -- your lawyer said from time to time you plan to go back.

A: No, ma'am.

**THE COURT:** You do not plan to go back to India?

A: No, ma'am. No, ma'am.

**THE COURT:** I don't have any other questions. Thank you, Mr. Raj.

**THE WITNESS:** Thank you. Thank you.

**THE COURT:** You -- wait. There is more -- wait. Wait. Wait. I did write down that question and I forgot. Walk me through why you're not on the deed of the home that your wife purchased.

Why are you not on the -- why is your name not listed on the deed?

A: No. It's that -- only that H-1B visa here -- she gave only the H-1B visa. I'm only the dependent. So ---

**THE COURT:** You are the dependent?

A: Yes, ma'am. It's a dependent visa. I'm saying a dependent H-4 visa. I know that.

**THE COURT:** So -- huh.

A: So legally, she only -- you know, the name it will be comes in the title. So that's why.

**THE COURT:** So, you're saying you're not listed on the deed because you're a dependent?

A: Yes, ma'am.

**THE COURT:** Okay.

A: It's a H-4 visa. It's a dependent visa.

**THE COURT:** Okay. And why are you not listed on the mortgage?

A: Sorry, say that again?

**THE COURT:** Why are you not listed on the mortgage? So, there's a deed to the house that you would get and then there's a mortgage that you pay.

A: Yes, ma'am.

**THE COURT:** Why are you not listed?

A: No, that's why I say that she -- you know, that mortgage, she only the mortgage, the H-1B visa. She has the job, you know that. I'm temporarily staying here. It's a H-4 visa. It's a dependent visa. I'm depending on my wife only.

**THE COURT:** I get it. I hear what you're saying. I don't get it, but I hear what you're saying.

And where is your documentation to prove your intent to stay here? What have you -- what step other than you're telling this Court, I plan to be here? What -- what documentation to show me that you intend to be here?

A: So, I will -- I will send my pay slip. I will show you the pay slip.

**THE COURT:** Your pay stubs?

A: Yes, ma'am.

**THE COURT:** Okay. And that's for the last two months?

A: Yes, ma'am.

**THE COURT:** Okay.

A: But the Social Security, that funding, it will be continued. You know that.

**THE COURT:** Okay.

A: I think more than 7,000, 8,000 rupees, 8,000 -- sorry, dollars. Rupees, sorry. Dollars.

**THE COURT:** Okay. Say that -- say all that again.

A: Yeah. That -- you know, that when I start with 2021, you know that the account will be -- it's a keep on the account, you know, Social Security amount. So now, it's two months, how it will become $5,000 Social Security.

**THE COURT:** Okay. All right. And is your goal -- your goal is to obtain a green card. When your wife obtains her green card, your goal will be to apply for that as well?

A: Yes, ma'am.

**THE COURT:** Okay. Potentially. Potentially that will be granted. Okay. I think that's all the questions I have. Now, the lawyers may have questions based on my questions, okay?

**THE WITNESS:** Okay.

**THE COURT:** Thank you for your patience.

**THE WITNESS:** Thank you, ma'am.

**THE COURT:** Ms. -- Ms. Pike.

**MS. PIKE:** Yes, Your Honor. I have just a couple of questions.

**THIYAGARAJHAN VASUDEVAN - RE-CROSS EXAMINATION BY MS. PIKE:**

Q: Mr. Raj ---

A: Yes, ma'am.

Q: --- can you tell me why the mortgage on your house lists your wife, a single woman and sole owner? Why would that be, a single woman? Why would they have listed it that way?

A: See, I'm dependent. My wife is working. Is a H-1B. Okay? She has the -- what is that? It's called -- it's a right to -- to go for green card. I'm dependent. So that's why, you know that, you put their name.

Q: So are you really telling me that the reason is because you didn't -- you couldn't contribute any income?

A: No.

Q: To the mortgage?

A: No, no, no. It's not -- it's not that intent, ma'am. So, I'm the dependent. She only the -- you know that, having that green card processing is there. So that's why, you know, that name should be -- comes off the title.

Q: Okay. How much income did you contribute to the household in 2022 and 2023 when you were working? How much did you contribute in 2022?

A: You're asking one year. Am I right?

Q: 2022.

A: So, one year payment.

Q: One year.
A: That's one year.
Q: Right.
A: Am I right?
Q: Right.
A: Nearly $30,000.
Q: 30,000. And how much did you contribute in 2023?
A: Depends upon the job. You know, some jobs, you know, they are paying higher, some jobs paying lower.
Q: But do you remember what your total income was for 2023?
A: That is approximately, I said. I'm not sure about exactly amount. I'm not sure about exactly. Approximately, I said that amount.
Q: Approximately ---
A: Approximately, yes, ma'am.
Q: Approximately ---
A: Yes, ma'am.
Q: I'm sorry. I'm not understanding. Approximately how much?
A: Yeah. That -- that's why I said $30,000, I said.
Q: So, you think it was $30,000 ---

A: Yes, ma'am.
Q: --- for both 2022 and 2023?
A: I'm not sure, ma'am, because what happened in the sense, each and every motels, they are paying, you know, the different -- different amount. Some motels paying $13, some motels paying $10, $12. So, that's why I could not say that exact amount. So that's why I'm approximately saying that it's $30,000.
Q: I noticed that on your pay stub ---
A: Yes, ma'am.
Q: --- the motel -- well, both of the motels that you are currently working for are paying $12 an hour. Is that ---
A: No, no, no. In previously, you know that $13, $13. You know that some of the motels, they are giving $14 up to.
Q: So, it went down?
A: Yeah. Now, you know that $12 they are giving, you know that.
Q: I'm sorry?
A: Now, they are giving $12. In previously, they are giving $14. In Santee -- I'm working Santee, they are giving $14. And then one of the motels, they are giving $13. These motels,

they are giving $12.

Q: All right.

**MS. PIKE:** Thank you.

**THE COURT:** Mr. Elliott?

**MR. ELLIOTT:** No questions. Thank you, Judge.

**THE COURT:** Are the pay stubs in evidence? Are they in the exhibits?

**MR. ELLIOTT:** Judge, they are not in evidence. I'll be glad to supplement the record if you'd like.

**THE COURT:** Yes, I would like.

**MR. ELLIOTT:** Okay.

**MS. PIKE:** I actually have those with me, if you want to do that. Here they are.

**MR. ELLIOTT:** Oh, goody.

**MS. PIKE:** I'm not sure if that's ---

**MR. ELLIOTT:** Do you want a copy?

**MS. PIKE:** I think I'm going to make it -- yeah. One's a copy. So if you can submit those into evidence, you're good.

**THE COURT:** I'm going to give him just a few seconds to take a look at it and make sure that's correct.

**MR. ELLIOTT:** Yeah. These are not the actual checks. I think they are a photocopy.

**MS. PIKE:** They're the stub.

**MR. ELLIOTT:** Of the stub. Yeah.

**MS. PIKE:** Yeah.

**MR. ELLIOTT:** Yeah. So, we'll maybe make these a court exhibit or mine?

**THE COURT:** Do you want him to take a look at them first to make sure that's correct?

**MR. ELLIOTT:** Can you tell if those are the stubs?

**THE COURT:** Yes.

**MR. ELLIOTT:** Is that it?

**THE WITNESS:** It's okay.

**MR. ELLIOTT:** We'll make that Respondents' 4.

**THE COURT:** Okay. Thank you. Obviously, no objection, Ms. Pike, since you ---

**MS. PIKE:** No.

**THE COURT:** Graciously ---

(Multiple speakers at once.)

**THE COURT:** So we'll enter those into evidence. Thank you, Ms. Garrett.

Mr. Raj, I don't think there's any more questions. I think you're excused. You can step down. Thank you, sir.

**(Respondents' Exhibit Number 4 was marked and admitted into evidence.)**

**THE WITNESS:** Thank you, ma'am.

**THE COURT:** Thank you so much. All right. Do you -

- do you -- are you ready to go forward with closing or do you need a few minutes to gather your thoughts?

**MR. ELLIOTT:** Mine will take two minutes.

**THE COURT:** Okay. All right. We'll take five minutes.

**MR. ELLIOTT:** Okay.

**THE COURT:** I'll give you five minutes. We'll do ten, so you have time to gather yourselves or I'm going to walk to my office and turn around and walk back in five minutes. Let's take a break for ten, everyone. Thank you.

**(Off the record at 2:52 p.m. until 3:05 p.m.)**

**THE COURT:** Everybody have a seat. Okay. All right. Are we ready to proceed with the closing?

**MS. PIKE:** Yes, Your Honor.

**THE COURT:** All right. You may proceed, please.

**CLOSING STATEMENT BY MS. PIKE:**

**MS. PIKE:** Okay. Your Honor, first of all, I want to thank you for all of your attention today. Obviously you had great questions and you are understanding the issues, and I certainly appreciate that.

I want to start out by making a couple of comments, and it's based on some things that I've heard in the opening statements and things of that nature. We're not disputing that Mr. Raj is here legally. We know he's here legally. That isn't the issue. The issue is, has he established his domicile here for purposes of the legal residence statute? That is the issue. The H-4 visa, no question about it, gives him the right to be here. The question is, has he made that discreet step to abandon his domicile in India and make the U.S. his new domicile? And I have not heard anything today that tells me that he's made that discreet step.

The Beacom case gives us a great path to follow with regard to this. I think Judge Kimpson did an awesome job in writing that opinion. And it has become the guiding light for the counties now with regard to immigration issues and legal residence.

I want to go back to South Carolina law. And where we get this requirement from is in 12-43-2202 -- I'm sorry. 12-43-220(c)(2). And in (c)(2) the South Carolina Code has a certification that every taxpayer who is applying for legal residence must make under penalties of perjury. And it says, Under penalty of perjury I certify that: The residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose.

So, in this case, according to the statute, spouses and children under 18 are members of your household. So in this case, the son was already over 18, so we're not concerned about him. We are concerned about the spouse. And we are concerned that he is a legal resident of India.

So what does -- what does our case law say about domicile and about changing the domicile? And there are lots of cases out there about that, but an intent is definitely the standard, no question about that. However, there's numerous case law. One, Ferguson versus Employers Mutual Casualty Company. It's cited in my brief. It says, To effect a change of residence or domicile, there must be an actual abandonment of the first domicile coupled with an intention not to return to it, and there must be a new domicile acquired by the actual -- by actual residence in another place or jurisdiction with the intention of making the last acquired residence a permanent home.

So we're looking at Mr. Raj here, and we're seeing that, number one, he's been outside of the United States for the entire period of this appeal. And the great majority of the time that they're asking legal residence for here he hasn't even been in the United States. And secondly, we don't have that extra something which would have been the -- the identification on the I-140 petition. We don't have that, because he was not there. So we've got to have something else, and that something else has got to distinguish him from non-immigrants, something that would suggest that he is going to stay here in the United States.

What we have been given is his driver's license. We know that immigrants and non-immigrants can have driver's licenses. We have automobile insurance. We know that's required by state law if he's going to drive, so immigrants and non-immigrants are alike in that respect. We have the income tax returns. He had a little bit more income than we had known about until today. We had not known about any income in '22 or '23 for him. We -- you know, the income tax returns, regardless of whether you're an immigrant or a non-immigrant, you still have to file income taxes on income that you earn in South Carolina. And so that doesn't set him apart. So we really don't have anything here. Most non-immigrants come here on an H-1B visa. If they come for a work visa or work issue. And of course they get an employment authorization document known as an EAD, and they go to work. That doesn't mean that they want to stay here in the USA. So we don't have anything that sets him apart.

If, for example, one of his employers wanted to sponsor him for an I-120 -- I'm sorry -- an I-140, then we'd have something there. But we don't have anything at this point that we can point to, and that is the problem in a nutshell.

**THE COURT:** Let me push back slightly. What is that something else?

**MS. PIKE:** Well, that's an interesting question. It could be -- there are numerous things. It could be that, you know, he does -- his current employer wants to sponsor him for an I-140. There are other ways. For example, if you invest in a business here, there's a way that you can also get a green card and you can exhibit some intent. We just -- we don't have any evidence.

**THE COURT:** Is that -- is it conceivable that he would obtain certification to teach here as well?

**MS. PIKE:** Certainly he could. We'd love to look at that.

**THE COURT:** Okay.

**MS. PIKE:** That would be a great solution here. We need teachers. But right now, we just don't have anything to go on, and that is the real problem here.

Ms. Haribabu has the right documentation. She had an H-1B visa. She moved forward and her employer agreed to sponsor her for the I-140, and she's on the way to getting her green card. It may be years in the future, but she's on the way to getting it. She's on the list. She has a priority date. It just has to come current.

The -- the problem that we have now is based on the situation that we're in. The suggestion that's being made here is that, because she has done this and he's over here on an H-4 visa, presumably his intent is then transferred to her, because he's the husband and he's on an H-4 visa. I don't think it works that way. And I think the code section that requires both people to be a resident of this jurisdiction, I think that says it in a nutshell, that both spouses have to have their domicile here in the United States and here in South Carolina. So I don't know what we can do to resolve that in this particular circumstance with the evidence that we've been given. I think it's a real dilemma.

I think that if -- and here's the other piece of this puzzle. With the H-4 visa, that is solely dependent on her. In other words, when her H-1B visa -- I'm sorry. I said H-4. The H-4 is solely dependent on the H-1B. So when her H-1B visa goes to a green card, her H-

1B visa goes away. His H-4 visa likewise goes away. And if, for whatever reason, she doesn't choose for him to go along with her, then he leaves the United States. It is her intent that matters here, I mean, in terms of the H-4 visa. He really doesn't -- he's not in a position to have intent with an H-4 visa. That's why it was so important to have his name on that I-140 application, because that would have suggested a collective intent.

And I heard some -- some conversation today that, you know, if we don't -- if you buy into my theory here that you would disqualify every Indian resident. That's not true. We grant these every day, all day long, because the spouse is on the I-140. It's a piece of cake. We have that extra step that we need.

**THE COURT:** So what do you say to Ms. Rekha that she didn't know, she didn't complete the paperwork, she's just doing what was given to her?

**MS. PIKE:** You know, Your Honor, I think you have to take responsibility for your actions. And if she didn't look over the paperwork and make sure that it was accurate, that's on her. I mean, I don't know what else to say. And notably, Mr. Needle is not here to testify with regard to that. I think that's significant.

So I don't see how legally we can give the legal residence under these circumstances.

**THE COURT:** And my final question, help me understand what -- how much are we talking about here? How much conceivably the impact on her financially, if she -- if this is not granted?

**MS. SINGLETON:** For the legal residence side or ---

**THE COURT:** For the -- if she doesn't get the exemption.

**MS. SINGLETON:** The legal residence exemption takes off about 60 percent of her actual tax bill. So that's a significant amount of taxes that's being removed from her tax bill. So it takes off about 60 percent of the bill.

**THE COURT:** And -- I have more questions.

**MS. PIKE:** Go ahead.

**THE COURT:** Is this for that time period? Can she reapply the next year by correct ---

**MS. PIKE:** Absolutely.

**THE COURT:** --- correct the I-140 and then reapply?

**MS. PIKE:** Well, let me -- let me tell you about the I-140. And I actually called Homeland Security about this, because I wanted to know the answer to that question. Could they amend the I-140?

**THE COURT:** That's my -- been my question all day, really, but I just was trying to let you guys do your thing.

**MS. PIKE:** Well ---

**THE COURT:** But go ahead.

**MS. PIKE:** --- and unfortunately, I mean, these witnesses wouldn't have known the answer to that.

**THE COURT:** Right.

**MS. PIKE:** Mr. Needle would have known the answer to that.

**THE COURT:** And that's why I didn't want to ask.

**MS. PIKE:** Yeah. But I did call Homeland Security and ask that question. And what I was told was that, well, they could amend it. But first of all, that would put their priority date back again.

**THE COURT:** Again, when you say they, that's her priority.

**MS. PIKE:** That's her priority date. And secondly, it would -- might cause undue attention to her application. And, of course, nobody wants that, especially in this environment. So the person that I talked to told me that it would be very unwise. It could be done, but it would be very unwise to do it.

**THE COURT:** Okay.

**MS. PIKE:** So that was the answer there.

**THE COURT:** Okay. Thank you.

**MS. PIKE:** So are there any other questions of me?

**THE COURT:** No. And, of course, you explained to the witnesses. This Court is different from other courts. I don't have to -- it's wonderful to listen to the closing, but I can ask questions anytime something that I really need to clarify.

**MS. PIKE:** And I'm glad you are, because if you don't know, then you don't ---

**THE COURT:** Right.

**MS. PIKE:** You ---

**THE COURT:** Or I might think I know, you know, and really I don't. So it's good for me to clarify. So thank you for your patience.

**MS. PIKE:** You are very welcome. Thank you, ma'am. We appreciate your attention.

**THE COURT:** Okay. Mr. Elliott.

**CLOSING STATEMENT BY MR. ELLIOTT:**

**MR. ELLIOTT:** So Raj here is presented with Sophie's

Choice. You can abandon your parents, your aging parents, who live in Chennai instead of, say, Roanoke, and live with your wife and child. Or you can abandon your wife and child, and you can go back to Chennai, where you came from, and take care of your aging parents until they die, and then who knows?

Let's talk about real life here. To begin with, he couldn't come over here for years. Only she could be here under the law. It wasn't until 2019 that he could even come over here and stay for a while.

And, by the way, this I-190 is a red herring. The absence of him on that application is a red herring. And all Larry Needle could come and talk about would be the law -- or testify about would be the law. Unfortunately, Judge, you're going to have to be the one to apply the law with the help of your very capable law clerk. But if you want to look at the law, if you want to see what the law is, you might want to read Bill Kimpson's very fine order. And, by the way, Ms. Beacom, she's married. She's married to an Indian citizen.

So you put your finger on it when you said, what could that extra something be? Well, they can't even do that extra something until she is finally granted her priority for a green card permanent resident of the United States of America. And then he can, likewise, apply for his green card. He doesn't -- they don't need an I-140.

Now, I'm going to hand up the law in a minute. They have the burden at every turn now, not just here, as an appellant. They now have the burden under the state statute, ab initio. I'm going to hand it up in just a minute. At the very end of the statutory scheme, If the owner or the owner's agent, interesting, have made a proper certificate as required pursuant to this sub-item, and it was providing the proof of residence, certification, and there are a couple other things. I think the law talks about tax returns. And I think maybe even the automobile registration. Once those have been furnished to the Assessor, the owner is deemed to have met the burden of proof and is allowed -- pardon me. I misstated. If the owner has made a proper certificate as required pursuant to this sub-item and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item. So the burden's been on the Assessor from the beginning once she submitted the things that she was to submit.

And in real life, they're married, they're here legally. They are -- eventually will be qualified by United States immigration law to be declared permanent residents of the United States. And it is clear beyond doubt that not only is her intention to continue to reside in Orangeburg, South Carolina, but it is his as well, irrespective of whether he goes back from time to time to take care of his aging parents, as he is supposed to do as a decent human being.

Thank you, Judge.

**THE COURT:** Well, don't -- don't sit down. You know I'm going to have questions.

**MR. ELLIOTT:** All right.

**THE COURT:** Come forward. Thank you. And So Mr. Elliott ---

**MR. ELLIOTT:** Yes, ma'am.

**THE COURT:** --- you know, I just pushed back a little bit with Ms. Pike. You know, I appreciate you both, your patience, but -- okay.

Let's talk real life. That's the term you said. They're here because they want to be here in the U.S. You make it sound he couldn't come here. She was the first person to come here. He couldn't come during that time period. But she chose to come here. And so that means she subjected herself to the laws of this country.

**MR. ELLIOTT:** Right.

**THE COURT:** However complicated the process may be. So I'm really -- help me to understand that when you're saying this is real life and this is how things -- she came here and this is the ramifications of that type of visa she had at that time. That was a choice that she made. She had that J-1 visa. That means he couldn't come here during that time period. Correct? Did you say that earlier?

**MR. ELLIOTT:** I didn't quite ---

**THE COURT:** The J-1 visa does not allow him to come here during that time period. Is that what you said?

**MR. ELLIOTT:** Not for any length of time. That's my understanding.

**THE COURT:** But he could have come here under a visitor's visa.

**MR. ELLIOTT:** Except she went back to visit her -- she went back to visit him ---

**THE COURT:** Okay.

**MR. ELLIOTT:** --- because we had a kid. I left something out.

When Charan was inexplicably denied re-entry to the United States, coupled with his parents' fragility, particularly the medical needs, that was a rational decision to make for him to go from South Carolina back to Chennai for 18 months. That was a -- that was a rational decision that any parent or son could make. And I'm sorry. I left that out. But, indeed, they did maintain a relationship. It just so happened -- you know, they never thought they were going to be here in this courtroom having to justify their existence on this planet. Right? So ---

**THE COURT:** Yeah. And I ---

MR. ELLIOTT: --- so they -- sorry.

THE COURT: I get it. I get it, sir. You know, you're -- I don't think anybody's saying one way or the other about them being a human being on this earth or explaining that or even the hyperbole about their parents. Any -- any, you know, good person is going to try and take care of their parents. Some don't want to, but some -- most would. That -- that's not the point. The point is the domicile, are they establishing that? And if you just look at it on this face, and you can help me get there. What seems to be the very heartfelt intent of Mr. Raj is to go back and forth. That's what seems to be occurring. That's what looks like has been happening, is he goes back and forth. And the going back and forth tends to be more on the India side than it does on the U.S. side.

So help me understand how to believe the credibility of a witness saying, I plan to be here if the history shows he goes back and forth and back and forth, and the back part to India is a very long period of time.

MR. ELLIOTT: The -- the 18 months was an anomaly, I think. An anomalous set of events. He had a child over there, aging parents over there. It just made sense for him to go back and stay. It would strain credulity to think that, given their current situation with his wife here, his son here, who wants to apparently stay here, that he would simply just decide that he wanted to continue to go back and forth from India and the United States willy-nilly. He -- I mean, he hadn't got any real business interest in India to keep him there. Right? So the only thing that takes him back to India from time to time is the fact that he has aging parents.

**THE COURT:** I guess I see your point now. I don't want to say, I guess. I hear your point. Your point is ---

**MR. ELLIOTT:** Understood.

**THE COURT:** --- that the situation has changed to the degree.

**MR. ELLIOTT:** Correct.

**THE COURT:** And that at this point in time, that's his intent.

**MR. ELLIOTT:** And I believe that it was in 2019. And were it not for the -- it really is, irrespective of who was in office in 2022 --

2022 when Charan was tied up in India?

**MS. HARIBABU:** Yes.

**MR. ELLIOTT:** It really is curious that -- you heard the testimony, they were shocked that their son was not going to come back to South Carolina. Had it not been for that intervening event, I'm reasonably certain that Raj would have been living in Orangeburg, South Carolina for most of the last five years.

**THE COURT:** I don't know. At this point, all of that seems speculative at that point. It -- of course, you can make that speculation. You're the lawyer. You can say that in your closing. I don't -- that's not before me. That's not before me.

And then, finally, when you were making these reference to the auto insurance, your argument is that as long as he has auto insurance -- help me with that.

**MR. ELLIOTT:** Well, we didn't introduce the registered vehicles. I don't even know whose name the vehicles are registered in. But if he's going to be a resident relative ---

**THE COURT:** Uh-huh.

**MR. ELLIOTT:** --- under South Carolina insurance law

---

THE COURT: Uh-huh.

MR. ELLIOTT: --- he has to be listed on the policy. So he is a resident relative.

THE COURT: And I don't know if that helps me answer the question. You're saying that that should be enough? That's that something else at this point?

MR. ELLIOTT: Well, we've got that. We've got the tax returns. We've got both their testimonies.

THE COURT: Okay. All right. I'm just trying to dig up that GEICO policy. Thank you. Okay. I see.

And so based on their registering for this -- not registering, obtaining this auto insurance, in your mind, that is the something else that they needed to provide, say, hey, we should be able to get this?

MR. ELLIOTT: Well, Judge, there's -- I think there's really no magic bullet. You know, you go back and you look at Gasque.

THE COURT: Okay.

MR. ELLIOTT: And then, you know, remember a little bit before your time, Pug Ravenel.

THE COURT: I remember.

**MR. ELLIOTT:** Right. And then ---

**THE COURT:** I read that case before this.

**MR. ELLIOTT:** Friendly Ben Deagle (phonetic) came along and kind of, you know, undid that little sweetheart -- right?

**THE COURT:** Yes, sir.

**MR. ELLIOTT:** So you go back and you look at those two cases. Neither of those turn on some single document. It's all part of the whole. And taking this as a whole, clearly both these folks have an intent to reside in South Carolina as husband and wife under these circumstances. Some of those circumstances being this overarching -- and it's kind of -- it's almost an elephant in the room in a way. This kind of overarching consideration of their status as immigrants, however legal. And it was interesting to me that Ms. Pike here found out what she did from the insight she got from Homeland Security.

**THE COURT:** Okay. Anything else, sir?

**MR. ELLIOTT:** That's why we pay you the big bucks.

**THE COURT:** Allegedly. Thank you both. Thank you both. Thank you, everyone. You sat patiently -- sat here all day. Usually I start off with a lot of witnesses and by lunchtime they leave.

**MR. ELLIOTT:** Well, we've got a bunch of interesting -- interested parties here, Judge. So I think both sides wanted to do a good job for you.

**THE COURT:** I appreciate that. Ms. Pike.

**MS. PIKE:** Your Honor, could I just address one thing that was said?

**THE COURT:** Yes, you may. Yes, you may.

**RESPONSE TO CLOSING STATEMENT BY MS. PIKE:**

**MS. PIKE:** He quoted part of 12-37 -- 12-43-220, and it say, If the owner or the owner's agent has made a proper certificate, meaning certifying under penalties of perjury. That's what's missing here. That's why the burden of proof has shifted back to them, because they have not provided that. And actually, the statute provides, in addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide da-da-da-da-da. So it's on them because there's not a proper certification that he's domiciled here in the United States.

**THE COURT:** Thank you.

**MS. PIKE:** And also I'd like to make another point.

He was just making the point that the son became trapped in India in 2022. Well, interestingly, if you look at the days when he was -- Mr. Raj was here, he was here all of 2022 and actually did not leave until August of 2023.

**THE COURT:** I actually think I remember hearing that in the testimony.

**MS. PIKE:** So -- thank you. We appreciate your attention.

**THE COURT:** Thank you. So let's -- let's talk about draft orders.

**MR. ELLIOTT:** Oh, no.

**THE COURT:** Yes.

**MR. ELLIOTT:** Yes.

**THE COURT:** Ms. -- Ms. Pike did a lot of the legwork this morning, bless her heart, with her -- the brief that she submitted this morning. So you're a long way there, except for probably some of the facts that were ---

**MS. PIKE:** Came out today.

**THE COURT:** --- yes, discussed today. So I can be very generous with that, because I have a lot on my plate. I have some, as you can imagine, more hearings back-to-back coming up soon.

**MR. ELLIOTT:** So ---

**THE COURT:** So let's ---

**MR. ELLIOTT:** --- proposed orders from both sides in 30 -- can we do 30 days?

**THE COURT:** How about letting me make a suggestion. I was about to say 30, but I actually may have said 45. But let me let my law court look, because I have one more case that I need to -- that's pending. That's not your fault. I will do whatever I need to do to get things done in an orderly fashion. But I want to be mindful of your schedules. We're going into vacation time.

What do you say, Ms. Pike?

**MS. PIKE:** Your Honor, the only thing I've got going on is I have some guests coming to my house in June. I think it's like June the 19th or something. And other than that, I'm good. And they'll be there for about four or five days.

**THE COURT:** So are you comfortable with 30 day-ish?

**MS. PIKE:** I am.

**THE COURT:** What about ---

**MS. PIKE:** I can have it to you in a week if that's what you need.

**THE COURT:** No, I would never do that to you. I've been on your side more -- longer than I've been on this side.

**MS. PIKE:** I appreciate that. But I've really done most of the work already.

**THE COURT:** Yeah, you have. You have. If you both would work together, and -- around June 30th, July 1st?

**MS. PIKE:** Sure.

**THE COURT:** Is that a reasonable ---

**MS. PIKE:** That's perfect.

**THE COURT:** --- amount of time for you, Mr. Elliott?

**MR. ELLIOTT:** Sure.

**THE COURT:** I would never do a week.

**MS. PIKE:** Oh, it wouldn't bother me a bit, honestly.

**THE COURT:** Yeah. Yeah. I just -- I would feel horrible to expect you to turn something around that fast that I may or may not use, depending on if I like it or not. But it sounds like you both have a pretty good handle on your arguments, so you know what you want before me. So we'll say about 30 days.

**MS. PIKE:** That would be fine.

**THE COURT:** About -- July 1st would be best. That's from my boss over here.

**MR. ELLIOTT:** What day of the week is that on?

**THE COURT:** That is Tuesday?

**MR. ELLIOTT:** Tuesday.

**THE COURT:** Yes.

**MR. ELLIOTT:** Yeah, that gives me a weekend.

**THE COURT:** Another weekend.

**MS. PIKE:** And it's before July 4th.

**MR. ELLIOTT:** I was in front of -- several years ago I was in front of a Circuit Judge, and same thing, he was looking for a suggested order. And he was looking at his calendar and he'd calculate, and he said, all right, well, we'll do it -- get me at a proposed order by a such and such a date. And he said, I'll give you each about three weekends.

**THE COURT:** Well, I'm not going to ask who that Judge was. I don't want to know their name on the record, but I am not a last-minute person, so it didn't occur to me that many weekends. I just think you -- I want to make sure you're mindful of your schedules.

**MS. PIKE:** Thank you very much. That's very courteous.

(There being no further questions, the deposition concluded at 3:39 p.m.)

## CERTIFICATE

This is to certify that the within hearing consisting of two hundred and twenty-five (225) pages, is a true and correct transcript of the testimony given by said witnesses after being duly sworn; said hearing was reported by the method of Stenomask with Backup.

I further certify that I am neither employed by nor related to any of the parties in this matter or their counsel; nor do I have any interest, financial or otherwise, in the outcome of same.

IN WITNESS WHEREOF I have hereunto set my hand and seal on November 10, 2025.

N. Garrett

Nadine A. Garrett
Court Reporter

Notary Public for South Carolina
My Commission Expires: August 16, 2026

# Orangeburg County

**Office of County Assessor**

[illegible]
[illegible] Street P.O. Box [illegible]
Orangeburg, SC [illegible]
(803) [illegible]


RECEIVED
DEC 13 2023
TAX ASSESSOR'S OFFICE
ORANGEBURG COUNTY

803-533-6223

## Application for Special Assessment as Legal Residence
**INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED**

| | | | |
|---|---|---|---|
| Name | REKHA BALI HARIBABU | Tax Year | 2022 |
| Address | 105 LATA PALM COURT | Tax Map # | 0151-12-04-072.000 |
| Address | | | |
| City, State Zip | ORANGEBURG SC 29118 | Property Address | 105 LATA PALM COURT ORANGEBURG SC 29118 |

[illegible]

1 Do you occupy the above tax map number / property address as your legal residence? Yes No

2 Marital status Single Married Widowed Legally Seperated Divorced
Spouse information required. Proof is required for Legal Separation and Divorce

3 For mobile homes Decal # ________ Color ________ Year ________ Make ________ Size ________
Do you own the land? Yes No If no landowner's name ________

4 Are your vehicles registered in Orangeburg County? Yes No
If no explain ________

5 Orangeburg County precinct in which registered to vote Don't Vote

6 Did you file a State Income Tax Return in South Carolina? Yes No
If no why? ________

7 Is any part of this property rented or used for any other purpose? Yes No
If yes explain ________

8 Do you own less than 50% interest in this property? Yes No
If yes list all owners and their relation to you ________

9 If the property is held in a Trust, is the property occupied by the income beneficiary? Yes No
If yes, a copy of the Trust must be provided

10 Driver's License / State Id (Photocopy required) (Applicant and spouse) [redacted]

11 During the applicable tax year, did you or any member of you household claim another location as your legal residence (Including but not limited to Federal or State income tax, vehicle tax, Homestead, STAR, owner-occupied discount, licenses and permits)? Yes No (If yes, attach a separate sheet for explanation)

12 During the applicable tax year, what other houses, mobile homes or condos did you are any member of your household own? No

By signing, I agree, under the penalty of perjury, to the certification in 12-43-220(c)(2)(ii) (see back of form or SC Code of Laws)

| Owner's Signature (required) | Date | Soc Sec # (required) | Home Phone | Daytime Phone |
|---|---|---|---|---|
| [signature] | 12/6/2023 | [redacted] | 8035537403 | 8035537403 |
| [signature] | 12/6/2023 | [redacted] | 8039316486 | 8039316486 |

[illegible] documents/forms/legal residence application (form).docx

FILED Feb 01, 2022
AT 10:13:00 AM
BOOK 02061
PAGE 0193 - 0197
INSTRUMENT #2022000477

FILED ELECTRONICALLY
ORANGEBURG
COUNTY
DEMETRICE WILLIAMS
REGISTER OF DEEDS

Prepared by McDonnell & Associates, P.A.
After recording return to:
P.O. Box 12245
Columbia, SC 29211
M&A File No.: SC-22558124

STATE OF SOUTH CAROLINA )
) **GENERAL WARRANTY DEED**
COUNTY OF ORANGEBURG )

**KNOW ALL MEN BY THESE PRESENTS, PARAGON INC. OF SOUTH CAROLINA LLC,** referred to hereinafter whether singular or plural as "Grantor" in the State aforesaid, for and in consideration of the sum of **TWO HUNDRED SIXTY ONE THOUSAND SEVEN HUNDRED SIXTY AND 00/100 DOLLARS ($261,760.00)** the receipt and sufficiency of which is here acknowledged, has granted, bargained, sold and released, and by these presents does hereby grant, bargain, sell and release subject to the easements, restrictions, reservations and conditions contained herein, unto **REKHA BALI HARIBABU,** Grantee's heirs and assigns forever, referred to hereinafter whether singular or plural as "Grantee," the following described property:

**SEE ATTACHED EXHIBIT "A"**

Grantees' Address: 105 Lata Palm Court, Orangeburg, SC 29118

This conveyance is made subject to taxes and assessments for the year 2022 and all subsequent years, and to all easements, covenants, restrictions and conditions of record and otherwise affecting the property, including but not limited to rights-of-way indicated by instruments and plats of record, all other matters shown on plats of record, and to all applicable zoning and other land use regulations or restrictions of any political subdivision in which the subject is situate.

TOGETHER with all and singular, subject to the easements, restrictions, reservations and conditions contained herein, the rights, members, hereditaments and appurtenances to the said premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular the said premises before mentioned unto Grantee, Grantee's heirs and assigns forever.

AND GRANTOR does hereby promise, for Grantor and Grantor's successors, assigns, and representatives, to warrant and forever defend the above premises unto the Grantee, Grantee's heirs and assigns, against the Grantor and Grantor's successors, assigns, and representatives and against any other person whomsoever lawfully claiming the same.



ENTERED IN THE OFFICE OF THE ASSESSOR
DATE: 02-01-2022
JIM MCLEAN, ORANGEBURG COUNTY ASSESSOR

Orangeburg County 02-01-2022
SOUTH CAROLINA
County Revenue Stamp $288.20
State Revenue Stamp $681.

WITNESS the Hand and Seal of the Grantors this 31 day of January 2022.

Signed, Sealed and Delivered
in the presence of:

PARAGON INC. OF SOUTH CAROLINA LLC

Courtni Edwards
Witness #1 (Signature)
Courtni M. Edwards

By: STEPHON EDWARDS
Its: PRESIDENT

Witness #2/NOTARY (Signature) Paul Carlow

STATE OF SOUTH CAROLINA )
)
COUNTY OF ORANGEBURG )

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this Jan 31, 2022 (date) by Stephon Edwards (name of person acknowledged). Further, I have verified that pursuant to SC Code Section 26-1-120(E), "The subscribing witness identified above who witnessed the principal sign the instrument or witnessed the principal acknowledge his/her signature on the instrument is not a party to or beneficiary of the transaction."

Notary Public of the State of South Carolina

My Commission expires: 6/24/2031
(Place Notary Seal Below)

PAUL CARLOW
NOTARY PUBLIC
My Commission Expires June 24, 2031
STATE OF SOUTH CAROLINA

**EXHIBIT "A"**

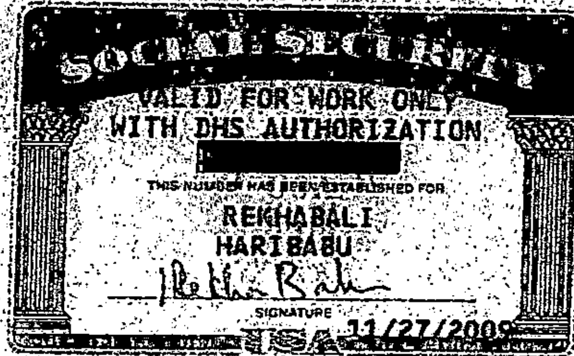
All that certain piece, parcel or lot of land, together with the improvements thereon, situate, lying and being in the County of Orangeburg, State of South Carolina, and being shown and delineated as Lot 33 on a Subdivision Layout Plan of "The Palms" by Croft Engineering Company, Inc., dated September 17, 2012, and recorded September 26, 2012, in the office at the Register of Deeds for Orangeburg County in Record Book 00D233 at Page 00010; said property having the boundaries and measurements as shown on the forementioned plats, reference being craved thereto for a more complete and accurate legal description, all measurements being a little more or little less.

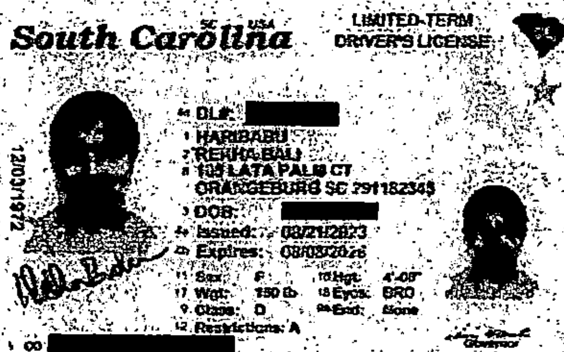
For Information Purposes Only:

Being the same property conveyed to Paragon, Inc. of South Carolina, LLC by deed of Tamar D. Braxton, Arthur Fennell and Taylor Assets, LLC dated October 14, 2011 and recorded November 7, 2011 in Book 1434 at Page 34 in the Land Records of Orangeburg County, South Carolina.

TMS #: 0151-12-04-072.000

Property Address: 105 Lata Palm Court, Orangeburg, SC 29118


SOCIAL SECURITY
VALID FOR WORK ONLY
WITH DHS AUTHORIZATION
[redacted]
THIS NUMBER HAS BEEN ESTABLISHED FOR
REKHABALI
HARIBABU
SIGNATURE
USA 11/27/2009


South Carolina SC USA
LIMITED-TERM DRIVER'S LICENSE
12/03/1972
4d DL#: [redacted]
1 HARIBABU
2 REKHA BALI
8 135 LATA PALM CT
ORANGEBURG SC 291182345
3 DOB: [redacted]
4a Issued: 08/21/2023
4b Expires: 08/03/2026
15 Sex: F 16 Hgt: 4'-08"
17 Wgt: 150 lb 18 Eyes: BRO
9 Class: D 9a End: None
12 Restrictions: A
5 DD [redacted]
Governor

THE UNITED STATES OF AMERICA

# I-797A | NOTICE OF ACTION | DEPARTMENT OF HOMELAND SECURITY U.S. CITIZENSHIP AND IMMIGRATION SERVICES

| Receipt Number | | Case Type |
|---|---|---|
| [redacted] | | I129 - PETITION FOR A NONIMMIGRANT WORKER |
| Received Date 05/08/2023 | Priority Date | Petitioner ORANGEBURG COUNTY SCHOOL DISTRICT |
| Notice Date 07/08/2023 | Page 1 of 2 | Beneficiary HARIBABU, REKHA BALI |

ORANGEBURG COUNTY SCHOOL DISTRICT
c/o NEEDLE, LAWRENCE
LAWRENCE J NEEDLE, PA
PO BOX 924
COLUMBIA SC 29202

**Notice Type: Approval Notice**
Class: H1B
Valid from 08/09/2023 to 08/08/2026

The above petition and accompanying request for an extension of stay have been approved. The status of the named beneficiary(ies) in this classification is valid as indicated on the I-94 attached below. The beneficiary(ies) can work for the petitioner pursuant to this approval notice, but only as detailed in the petition and during the petition validity period indicated above, unless otherwise authorized by law. Changes in employment or training may require you to file a new Form I-129, Petition for a Nonimmigrant Worker.

The dates in the I-94 attached below might not be for the same dates as the petition validity dates above because the I-94 below may contain a grace period of up to 10 days before and up to 10 days after the petition validity period for the following classifications: CW-1, E-1, E-2, E-3, H-1B, H-2B, H-3, L-1A, L-1B, O-1, O-2, P-1, P-1S, P-2, P-2S, P-3, P-3S, TN-1, and TN-2. An I-94 for H-2A nonimmigrants may contain a grace period of up to one week before and 30 days after the petition validity period. However, the beneficiary(ies) may not work during such grace periods, unless otherwise authorized by law. The decision to grant a grace period and the length of the granted grace period is discretionary, final, and cannot be contested on motion or appeal. Please contact the IRS with any questions about tax withholding.

The petitioner should keep the upper portion of this notice. The lower portion should be given to the beneficiary(ies). The beneficiary(ies) should keep the right part (the I-94 portion) with his or her other Forms I-94, Arrival-Departure Record. The I-94 portion should be given to the U.S. Customs and Border Protection when he or she leaves the United States. The left part is for his or her records. A person granted a extension of stay who leaves the U.S. and is not visa-exempt must normally obtain a new visa before returning. The left part can be used when applying for the new visa. If a visa is not required, he or she should present it, along with any other required documentation, when applying for reentry based on this approval notice at a port of entry or pre-flight inspection station. The petitioner may also file Form I-824, Application for Action on an Approved Application or Petition, to request that we notify a consulate, port of entry, or pre-flight inspection office of this approval.

The approval of this petition does not guarantee that the beneficiary(ies) will be found to be eligible for a visa, for admission to the United States (if traveling abroad and seeking re-admission), or for a subsequent extension of stay, change of status, or adjustment of status.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

**USCIS encourages you to sign up for a USCIS online account. To learn more about creating an account and the benefits, go to https://www.uscis.gov/file-online.**

California Service Center
U.S. CITIZENSHIP & IMMIGRATION SVC
P.O. Box 30111
Laguna Niguel CA 92607-0111

**USCIS Contact Center: www.uscis.gov/contactcenter**

PLEASE TEAR OFF FORM I-94 PRINTED BELOW AND STAPLE TO ORIGINAL I-94 IF AVAILABLE

Detach This Half for Personal Records

**Receipt#** [redacted]
**I-94#** [redacted]
**NAME** HARIBABU, REKHA BALI
**CLASS** H1B
**VALID FROM** 08/09/2023 **UNTIL** 08/18/2026

**PETITIONER**
ORANGEBURG COUNTY SCHOOL DISTRICT
102 FOUNDERS CT
ORANGEBURG SC 29118

[redacted]

**Receipt Number** [redacted]
**US Citizenship and Immigration Services**

**I94 Departure Record**
**Petitioner:** ORANGEBURG COUNTY SCHOOL DISTRICT

| 14. Family Name | |
|---|---|
| HARIBABU | |
| 15. First (Given) Name REKHA BALI | 16. Date of Birth [redacted] |
| 17. Country of Citizenship India | |

243A

THE UNITED STATES OF AMERICA

# I-797A | NOTICE OF ACTION

DEPARTMENT OF HOMELAND SECURITY
U.S. CITIZENSHIP AND IMMIGRATION SERVICES

| Receipt Number | | Case Type |
|---|---|---|
| [redacted] | | I129 - PETITION FOR A NONIMMIGRANT WORKER |
| **Received Date** | **Priority Date** | **Petitioner** |
| 05/08/2023 | | ORANGEBURG COUNTY SCHOOL DISTRICT |
| **Notice Date** | **Page** | **Beneficiary** |
| 07/08/2023 | 2 of 2 | HARIBABU, REKHA BALI |

**THIS NOTICE IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.**

The Small Business Regulatory Enforcement and Fairness Act established the Office of the National Ombudsman (ONO) at the Small Business Administration. The ONO assists small businesses with issues related to federal regulations. If you are a small business with a comment or complaint about regulatory enforcement, you may contact the ONO at www.sba.gov/ombudsman or phone 202-205-2417 or fax 202-481-5719.

NOTICE: Although this application or petition has been approved, USCIS and the U.S. Department of Homeland Security reserve the right to verify this information before and/or after making a decision on your case so we can ensure that you have complied with applicable laws, rules, regulations, and other legal authorities. We may review public information and records, contact others by mail, the internet or phone, conduct site inspections of businesses and residences, or use other methods of verification. We will use the information obtained to determine whether you are eligible for the benefit you seek. If we find any derogatory information, we will follow the law in determining whether to provide you (and the legal representative listed on your Form G-28, if you submitted one) an opportunity to address that information before we make a formal decision on your case or start proceedings.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

**USCIS encourages you to sign up for a USCIS online account. To learn more about creating an account and the benefits, go to https://www.uscis.gov/file-online.**

California Service Center
U.S. CITIZENSHIP & IMMIGRATION SVC
P.O. Box 30111
Laguna Niguel CA 92607-0111

**USCIS Contact Center: www.uscis.gov/contactcenter**

PLEASE TEAR OFF FORM I-94 PRINTED BELOW AND STAPLE TO ORIGINAL I-94 IF AVAILABLE

Detach This Half for Personal Records
INTENTIONALLY LEFT BLANK

Receipt#
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I-94#

NAME
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CLASS

VALID FROM UNTIL
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PETITIONER
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Receipt Number
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US Citizenship and Immigration Services

INTENTIONALLY LEFT BLANK

I94 Departure Record

Petitioner:
INTENTIONALLY LEFT BLANK

14. Family Name
INTENTIONALLY LEFT BLANK

15. First (Given) Name
16. Date of Birth
INTENTIONALLY LEFT BLANK

17. Country of Citizenship

THE UNITED STATES OF AMERICA

# I-797 | NOTICE OF ACTION | DEPARTMENT OF HOMELAND SECURITY U.S. CITIZENSHIP AND IMMIGRATION SERVICES

| | | |
|---|---|---|
| Receipt Number<br>[redacted] | | Case Type<br>I140 - IMMIGRANT PETITION FOR ALIEN WORKER |
| Received Date<br>01/15/2021 | Priority Date<br>01/08/2020 | Petitioner<br>ORANGEBURG COUNTY SCHOOL DISTR |
| Notice Date<br>04/29/2021 | Page<br>1 of 1 | Beneficiary A218 134 928<br>HARIBABU, REKHA BALI |

ORANGEBURG COUNTY SCHOOL DISTR
c/o LAWRENCE NEEDLE
LAWRENCE J NEEDLE P A
PO BOX 924
COLUMBIA SC 29202

Notice Type: Approval Notice
Section: Professional, Sec.203(b)(3)(A)(ii)
Consulate: NVC
ETA Case Number: [redacted]
SOC Code: 252031 Skill Level: I
Work Site: CORDOVA SC

The above petition has been approved. The petition indicates that the person for whom you are petitioning is in the United States and will apply for adjustment of status. The information submitted with the petition shows that the person for whom you are petitioning is not eligible to file an adjustment of status application at this time.

Additional information about eligibility for adjustment of status may be obtained from the local USCIS office serving the area where the person for whom you are petitioning lives.

Until the person for whom you are petitioning files an adjustment application, or application for an immigrant visa, this approved petition will be stored in this office. If the person for whom you are petitioning decides to apply for an immigrant visa outside the United States based on this petition, the petitioner should file Form I-824, Application for Action on an Approved Application or Petition, to request that we send the petition to the Department of State National Visa Center (NVC).

The NVC processes all approved immigrant visa petitions that require consular action. The NVC also determines which consular post is the appropriate consulate to complete visa processing. It will then forward the approved petition to that consulate.

The approval of this visa petition does not in itself grant any immigration status and does not guarantee that the alien beneficiary will subsequently be found to be eligible for a visa, for admission to the United States, or for an extension, change, or adjustment of status.
**THIS FORM IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.**

The Small Business Regulatory Enforcement and Fairness Act established the Office of the National Ombudsman (ONO) at the Small Business Administration. The ONO assists small businesses with issues related to federal regulations. If you are a small business with a comment or complaint about regulatory enforcement, you may contact the ONO at www.sba.gov/ombudsman or phone 202-205-2417 or fax 202-481-5719.

NOTICE: Although this application or petition has been approved, USCIS and the U.S. Department of Homeland Security reserve the right to verify this information before and/or after making a decision on your case so we can ensure that you have complied with applicable laws, rules, regulations, and other legal authorities. We may review public information and records, contact others by mail, the internet or phone, conduct site inspections of businesses and residences, or use other methods of verification. We will use the information obtained to determine whether you are eligible for the benefit you seek. If we find any derogatory information, we will follow the law in determining whether to provide you (and the legal representative listed on your Form G-28, if you submitted one) an opportunity to address that information before we make a formal decision on your case or start proceedings.

[redacted]

Please see the additional information on the back. You will be notified separately about any other cases you filed.

Texas Service Center
U. S. CITIZENSHIP & IMMIGRATION SVC
6046 N Belt Line Rd., STE 110
Irving TX 75038-0012

USCIS Contact Center: www.uscis.gov/contactcenter

-245-



# SOCIAL SECURITY

VALID FOR WORK ONLY
WITH DHS AUTHORIZATION

[redacted]-9040

THIS NUMBER HAS BEEN ESTABLISHED FOR

THIYAGARAJHAN
VASUDEVAN

SIGNATURE

02/01/2022

USA

THE UNITED STATES OF AMERICA

# I-797 | NOTICE OF ACTION | DEPARTMENT OF HOMELAND SECURITY U.S. CITIZENSHIP AND IMMIGRATION SERVICES

| Receipt Number | USCIS Account Number | Case Type |
|---|---|---|
| [redacted] | | I765 - APPLICATION FOR EMPLOYMENT AUTHORIZATION |
| **Received Date** | **Priority Date** | **Applicant** [redacted] |
| 05/08/2023 | | VASUDEVAN, THIYAGARAJHAN |
| **Notice Date** | **Page** | |
| 07/08/2023 | 1 of 1 | |

LAWRENCE J NEEDLE
c/o LAWRENCE NEEDLE
PO BOX 924
COLUMBIA SC 29202

**Notice Type:** Approval Notice
Class: C26
Valid from 08/09/2023 to 08/08/2026

We have approved your application for employment authorization. We will send your Employment Authorization Document (EAD) (also known as an EAD card or Form I-766) to you separately.

Your EAD card is proof that you are allowed to work in the United States. Show the card to your employer to verify your authorization to work during the dates on the card. You cannot use this approval notice as proof of your employment authorization.

When you receive your EAD card, please check that all the information on the card is correct. If you need to change any information on the card, please mail all of the following to the office listed below:

- A letter explaining what information needs to be corrected,
- Your EAD card,
- A photocopy of this notice, and
- Evidence to show what the correct information should be. For example, if you need to correct your name, submit a copy of your birth certificate or official name change.

If You Have a Pending Form I-485

If you have a pending or approved Form I-140 and a pending Form I-485, you may request to change employers if your Form I-485 has been pending for at least 180 days. In order to do so, you need to submit documentation about your new job offer. For more information on how to request a change of employers and what information you must submit, please visit the USCIS website at www.uscis.gov.

If your EAD card expires before we make a final decision on your Form I-485, you may apply for a new EAD card.

**THIS FORM IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA OR EVIDENCE OF EMPLOYMENT AUTHORIZATION.**

**NOTICE:** Although this application or petition has been approved, USCIS and the U.S. Department of Homeland Security reserve the right to verify this information before and/or after making a decision on your case so we can ensure that you have complied with applicable laws, rules, regulations, and other legal authorities. We may review public information and records, contact others by mail, the internet or phone, conduct site inspections of businesses and residences, or use other methods of verification. We will use the information obtained to determine whether you are eligible for the benefit you seek. If we find any derogatory information, we will follow the law in determining whether to provide you (and the legal representative listed on your Form G-28, if you submitted one) an opportunity to address that information before we make a formal decision on your case or start proceedings.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

USCIS encourages you to sign up for a USCIS online account. To learn more about creating an account and the benefits, go to https://www.uscis.gov/file-online.

California Service Center
U.S. CITIZENSHIP & IMMIGRATION SVC
P.O. Box 30111
Laguna Niguel CA 92607-0111

USCIS Contact Center: www.uscis.gov/contactcenter

FORM I-797 [REV. 08/01/16]

THE UNITED STATES OF AMERICA

# I-797A | NOTICE OF ACTION | DEPARTMENT OF HOMELAND SECURITY U.S. CITIZENSHIP AND IMMIGRATION SERVICES

| | | |
|---|---|---|
| Receipt Number [redacted] | | Case Type I539 - APPLICATION TO EXTEND/CHANGE NONIMMIGRANT STATUS |
| Received Date 05/08/2023 | Priority Date | Applicant [redacted] VASUDEVAN, THIYAGARAJHAN |
| Notice Date 07/08/2023 | Page 1 of 1 | Beneficiary [redacted] VASUDEVAN, THIYAGARAJHAN |

LAWRENCE J NEEDLE
c/o LAWRENCE NEEDLE
PO BOX 924
COLUMBIA SC 29202

**Notice Type:** Approval Notice
Class: H4
Valid from 08/09/2023 to 08/08/2026

The above application for extension of stay is approved. The temporary stay of the named applicant(s) is authorized to the date shown above.

This I-94 attached below may contain a grace period of up to 10 days before and up to 10 days after the above validity period, if such grace period is authorized by the principal alien's nonimmigrant classification. The following principal alien nonimmigrant classifications may be eligible for a grace period: CW-1, E-1, E-2, E-3, H-1B, H-2B, H-3, L-1A, L-1B, O-1, O-2, P-1, P-2, P-3, TN-1, and TN-2. Dependents of principal H-2A nonimmigrants may contain a grace period of up to one week before and 30 days after the above validity period.

The nonimmigrant status of the applicant(s) is based on the separate nonimmigrant status held by a principal alien's authorized employment in the United States.

The applicant must keep the lower portion with his or her previous Form I-94, Departure Record. It must be presented when requested by USCIS or any other component of the U.S. Department of Homeland Security. The I-94 portion should be given to the U.S. Customs and Border Protection when he or she leaves the United States.

Please read the back of this form carefully for more information.

**THIS NOTICE IS NOT A VISA AND MAY NOT BE USED IN PLACE OF A VISA.**

**NOTICE:** Although this application or petition has been approved, USCIS and the U.S. Department of Homeland Security reserve the right to verify this information before and/or after making a decision on your case so we can ensure that you have complied with applicable laws, rules, regulations, and other legal authorities. We may review public information and records, contact others by mail, the internet or phone, conduct site inspections of businesses and residences, or use other methods of verification. We will use the information obtained to determine whether you are eligible for the benefit you seek. If we find any derogatory information, we will follow the law in determining whether to provide you (and the legal representative listed on your Form G-28, if you submitted one) an opportunity to address that information before we make a formal decision on your case or start proceedings.

Please see the additional information on the back. You will be notified separately about any other cases you filed.

USCIS encourages you to sign up for a USCIS online account. To learn more about creating an account and the benefits, go to https://www.uscis.gov/file-online.

California Service Center
U.S. CITIZENSHIP & IMMIGRATION SVC
P.O. Box 30111
Laguna Niguel CA 92607-0111

**USCIS Contact Center:** www.uscis.gov/contactcenter

PLEASE TEAR OFF FORM I-94 PRINTED BELOW AND STAPLE TO ORIGINAL I-94 IF AVAILABLE

**Detach This Half for Personal Records**

**Receipt#** [redacted]
**I-94#** [redacted]
**NAME** VASUDEVAN, THIYAGARAJHAN
**CLASS** H4
**VALID FROM** 08/09/2023 **UNTIL** 08/18/2026

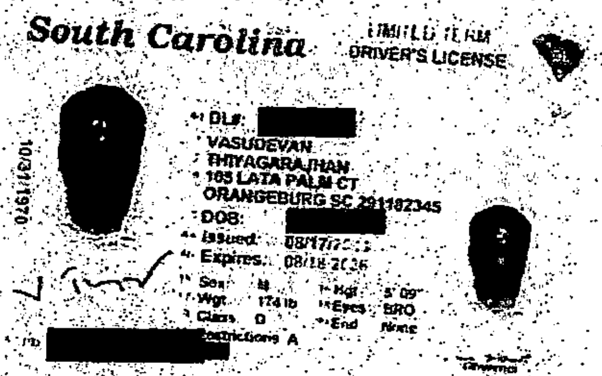
**APPLICANT**
VASUDEVAN, THIYAGARAJHAN
105 LATA PALM COURT
ORANGEBURG SC 29118

[redacted]
**Receipt Number** [redacted]
**US Citizenship and Immigration Services**

**I94 Departure Record**
**Applicant:** VASUDEVAN, THIYAGARAJHAN

14. Family Name
VASUDEVAN
15. First (Given) Name
THIYAGARAJHAN
16. Date of Birth [redacted]
17. Country of Citizenship
INDIA

FORM I-797A [REV. 08/01/18]



South Carolina

LIMITED TERM DRIVER'S LICENSE

10/31/1970

DL#: [redacted]

VASUDEVAN

THIYAGARAJHAN

105 LATA PALM CT

ORANGEBURG SC 291182345

DOB: [redacted]

Issued: 08/17/20..

Expires: 08/18/2026

Sex: M

Hgt: 5' 09"

Wgt: 174 lb

Eyes: BRO

Class: D

End: None

[redacted] Restrictions: A

-9-

COUNTY ASSESSOR
JIM MCLEAN

# COUNTY OF ORANGEBURG

P.O. DRAWER 9000, ORANGEBURG, S.C. 29116-9000
TELEPHONE 803/533-1000
WWW.ORANGEBURGCOUNTY.ORG

February 14, 2024

Rekha Bali Haribabu
105 Lata Palm Ct
Orangeburg, SC 29118-2345

RE: Legal Residence Application-2023
Tax Map Number:0151-12-04-072.000
Tracking: 97707

Dear Property Owner/ Agent:

In response to your Application for Legal Residence Classification on the above parcel, please be advised of the following:

We were unable to approve your request. Legal Residence Denied. H-1B Visa is a work Visa only. It does Not give you permanent resident status.
If you disagree with the determination, you must file written objection to Board of Appeals within 30 days or before.

Orangeburg County Board of Assessment Appeals
PO Box 9000
Orangeburg, SC 29116

Please include your grounds for appeal with all necessary information, and your signature. Upon receipt of your written appeal, the Board of Appeals will notify you concerning the time and date of your appeal hearing.

If there are any questions, please do not hesitate to contact Diane Shecut.

Sincerely,

Jim Mclean
County Assessor

– 10 –

March 1st, 2024

To

Orangeburg County Board of Assessment Appeals

PO Box 9000

Orangeburg, SC 29116.

Ref: Legal Residence Appeal

Tax Map Number: 0151-12-04-072.000

Tracking: 97707.

I Mrs. Rekha Bali Haribabu owner of the home located at the Map No. stated above wish to appeal to the Orangeburg County Board of Assessment for consideration of Legal Residency tax exemption. The property located in the above-mentioned Map number was closed on January 31st 2022 and it is my first property owned at United States and also my primary residence. I am a Teacher employed by Orangeburg County School District. I have been living at Orangeburg since 2017 July and it is also my 11th year of residence in this country. Orangeburg County School District has filed the immigration petition for Alien Worker (I140) in the year 2020 and it was approved by the USCIS 04/29/2021. I request the board to kindly reconsider my Legal Residency tax exemption as my priority date on the I140 is 01/08/2020 it takes several years for the immigration petition to process. I am herewith enclosing a letter from my school district attorney processing our employment-based immigration petition.

Sincerely,

Rekha Bali Haribabu

105, Lata Palm Court.

Orangeburg SC 29118.

MAR 11 2024

COUNTY OF ORANGEBURG
BOARD OF ASSESSMENT APPEALS
P.O. DRAWER 9000, ORANGEBURG, SC 29116-9000
TELEPHONE: (803)533-6224

Orangeburg

**BOARD OF ASSESSMENT APPEALS**
**MARION KNIGHT, CHAIRMAN**

May 16, 2024

RECEIVED
JUN 12 2024

Haribabu, Rekha
105 Lata Palm Ct
Orangeburg, SC 29118

RE: **TMS 0151-12-04-072.000**

Dear Property Owner:

In response to your **2022** valuation appeal of the above parcel(s), please be advised the following appeal conference date has been scheduled with the Orangeburg County Board of Assessment Appeals:

| | |
|---|---|
| **DATE:** | **Tuesday, June 18, 2024** |
| **TIME:** | **12:00PM** |
| **LOCATION:** | County Administrative Center<br>County Council Chambers/Room 100<br>1437 Amelia Street, Orangeburg, SC 29115<br>(Seating available in the lobby until time for hearing) |

**If your appeal included an appraisal by a private appraiser, the appraiser will be required to attend the hearing to answer any questions related to the Appraisal Report. In addition, this will serve as a reminder for the property owner and the Assessor's Office to comply with the following:**

**SC Code of Laws 12-60-2530 in part reads:**
At least fifteen days before the date of the conference, the property taxpayer shall file with the Board copies of documents, including appraisals, property sales and a brief description of other evidence to be presented. Copies of the documents and lists must be mailed or delivered to the Assessor at the same time. At least seven days before the date of the conference, the parties may file with the Board any response each may have to the information filed by the other. This material must be mailed or delivered to the other party at the same time.

If there are any questions concerning the above, please notify me, in writing, immediately.

Sincerely,

Marion Knight, Chairman
Orangeburg County Board of Assessment Appeals

-12-

MK

COUNTY OF ORANGEBURG
BOARD OF ASSESSMENT APPEALS
P. O. DRAWER 9000
ORANGEBURG, SC 29116-9000
TELEPHONE: (803)-533-6224

BOARD OF ASSESSMENT APPEALS
MARION KNIGHT, CHAIRMAN

June 18, 2024

Rekha Bali Haribabu
105 Lata Palm Court
Orangeburg, SC 29118

RE: **TMS 0151-12-04-072.000**

Dear Property Owner/Agent:

Pursuant to your appeal before the Orangeburg County Board of Assessment Appeals on June 18, 2024, and based on the pre-hearing submission of the parties and the evidence presented at the hearing, our decision is as follows:

- **The Board feels that the property owner is not entitled to the Residential Tax.**

To appeal this decision, you must send written objection to the South Carolina Administrative Law Judge Division, 1205 Pendleton Street, Suite 224, Columbia, SC 29211, within thirty days.

Sincerely,

Marion Knight

Marion Knight, Chairman
Orangeburg County Board of Assessment Appeals

cc: Ms. Letoya Singleton, Interim County Assessor
Orangeburg County Board of Assessment Appeals Members

- 13 -

# Immigrant Petition for Alien Workers

**Department of Homeland Security**
**U.S. Citizenship and Immigration Services**

**USCIS Form I-140**
OMB No. 1615-0015
Expires 06/30/2022

| For USCIS Use Only | Fee Stamp | Priority Date | Consulate | Action Block |
|---|---|---|---|---|
| | | | | |

**Classification**
- ☐ 203(b)(1)(A) Alien of Extraordinary Ability
- ☐ 203(b)(1)(B) Outstanding Professor or Researcher
- ☐ 203(b)(1)(C) Multinational Executive or Manager
- ☐ 203(b)(2) Member of Professions with Advanced Degree/Exceptional Ability
- ☐ 203(b)(3)(A)(i) Skilled Worker
- ☐ 203(b)(3)(A)(ii) Professional
- ☐ 203(b)(3)(A)(iii) Other Worker

**Certification**
- ☐ National Interest Waiver (NIW)
- ☐ Schedule A, Group I
- ☐ Schedule A, Group II

**Remarks**

| To be completed by an Attorney or Accredited Representative (if any). | ☑ Select this box if Form G-28 or Form G-28I is attached. | Attorney State Bar Number (if applicable) | Attorney or Accredited Representative USCIS Online Account Number (if any) |
|---|---|---|---|
| | | SC 066369 | |

▶ **START HERE - Type or print in black ink.**

## Part 1. Information About the Person or Organization Filing This Petition

If an individual is filing this petition, answer **Item Numbers 1.a. - 1.c.** If a company or organization is filing this petition, answer **Item Number 2.**

**1.a.** Family Name (Last Name):

**1.b.** Given Name (First Name):

**1.c.** Middle Name:

**2.** Company or Organization Name: Orangeburg County School District

### Mailing Address

**3.a.** In Care Of Name: Ernest Holiday

**3.b.** Street Number and Name: 102 Founders Court

**3.c.** ☐ Apt. ☐ Ste. ☐ Flr.

**3.d.** City or Town: Orangeburg

**3.e.** State: SC **3.f.** ZIP Code: 29118

**3.g.** Province:

**3.h.** Postal Code:

**3.i.** Country: United States

### Other Information

**4.** IRS Employer Identification Number (EIN) ▶ [redacted]

**5.** U.S. Social Security Number (SSN) (if any) ▶

**6.** USCIS Online Account Number (if any) ▶

## Part 2. Petition Type

This petition is being filed for (select **only one** box):

**1.a.** ☐ An alien of extraordinary ability.

**1.b.** ☐ An outstanding professor or researcher.

**1.c.** ☐ A multinational executive or manager.

**1.d.** ☐ A member of the professions holding an advanced degree or an alien of exceptional ability (who is NOT seeking a National Interest Waiver (NIW)).

**1.e.** ☑ A professional (at a minimum, possessing a bachelor's degree or a foreign degree equivalent to a U.S. bachelor's degree).

**1.f.** ☐ A skilled worker (requiring at least two years of specialized training or experience).

**1.g.** ☐ Any other worker (requiring less than two years of training or experience).

**1.h.** ☐ An alien applying for an NIW (who IS a member of the professions holding an advanced degree or an alien of exceptional ability).

-14-

## Part 2. Petition Type (continued)

This petition is being filed (select only one box):

2.a. ☐ To amend a previously filed petition.

Previous Petition Receipt Number ▷

2.b. ☐ For the Schedule A, Group I or II designation.

## Part 3. Information About the Person for Whom You Are Filing

1.a. Family Name (Last Name): HARIBABU

1.b. Given Name (First Name): Rekha

1.c. Middle Name: Bali

### Mailing Address

2.a. In Care Of Name: Rekha Haribabu

2.b. Street Number and Name: 169 Usha Court

2.c. ☐ Apt. ☐ Ste. ☐ Flr.

2.d. City or Town: Orangeburg

2.e. State: SC 2.f. ZIP Code: 29118

2.g. Province

2.h. Postal Code

2.i. Country: USA

### Other Information

3. Date of Birth (mm/dd/yyyy) [redacted]

4. City/Town/Village of Birth: Chennai

5. State or Province of Birth: Tamil Nadu

6. Country of Birth: India

7. Country of Citizenship or Nationality: India

8. Alien Registration Number (A-Number) (if any) ▷ A-

9. U.S. SSN (if any) ▷ [redacted]

### Information About His or Her Last Arrival in the United States

If the person for whom you are filing is in the United States, provide the following information.

10. Date of Last Arrival (mm/dd/yyyy): 02/07/2020

11.a. Form I-94 Arrival-Departure Record Number ▷ [redacted]

11.b. Expiration Date of Authorized Stay Shown on Form I-94 (mm/dd/yyyy): 02/21/2021

11.c. Status on Form I-94 (for example, class of admission, or paroled, if paroled): H-1B

12. Passport Number [redacted]

13. Travel Document Number: N/A

14. Country of Issuance for Passport or Travel Document: India

15. Expiration Date for Passport or Travel Document (mm/dd/yyyy): 02/21/2021

## Part 4. Processing Information

Provide the following information for the person named in Part 3. (select only one box):

1.a. ☐ Alien will apply for a visa abroad at a U.S. Embassy or U.S. Consulate at:

1.b. City or Town

1.c. Country

2.a. ☑ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.

## Part 4. Processing Information (continued)

**2.b.** Alien's current country of residence or, if now in the United States, last country of permanent residence abroad.

India

If you provided a United States address in **Part 3.**, provide the person's foreign address in **Item Numbers 3.a. - 3.f.**:

**3.a.** Street Number and Name: 162/29 Mangalam Colony 7th Ave. Anna Nagar

**3.b.** ☐ Apt. ☐ Ste. ☐ Flr.

**3.c.** City or Town: Chennai

**3.d.** Province: Tamil Nadu (State)

**3.e.** Postal Code: 600040

**3.f.** Country: India

If the person's native alphabet is other than Roman letters, type or print the person's foreign name and address in the native alphabet in **Item Numbers 4.a. - 4.c.**:

**4.a.** Family Name (Last Name): N/A

**4.b.** Given Name (First Name):

**4.c.** Middle Name:

### Mailing Address

**5.a.** In Care Of Name: Rekha Haribabu

**5.b.** Street Number and Name: 169 Usha Court

**5.c.** ☐ Apt. ☐ Ste. ☐ Flr.

**5.d.** City or Town: Orangeburg

**5.e.** Province:

**5.f.** Postal Code: 29118

**5.g.** Country: USA

If you answer "Yes" to **Item Numbers 6.a. - 10.**, provide the case number, office location, date of decision, and disposition of the decision in the space provided in **Part 11. Additional Information.**

**6.a.** Are you filing any other petitions or applications with this Form I-140? ☐ Yes ☑ No

**6.b.** If you answered "Yes" to **Item Number 6.a.**, select all applicable boxes:

☐ Form I-485

☐ Form I-131

☐ Form I-765

☐ Other (Provide an explanation in **Part 11. Additional Information.**)

**7.** Is the person for whom you are filing in removal proceedings? ☐ Yes ☑ No

**8.** Has any immigrant visa petition ever been filed by or on behalf of this person? ☐ Yes ☑ No

**9.** Are you filing this petition without an original labor certification because the original labor certification was previously submitted in support of another Form I-140? ☐ Yes ☑ No

**10.** If you are filing this petition without an original labor certification, are you requesting that U.S. Citizenship and Immigration Services (USCIS) request a duplicate labor certification from the Department of Labor (DOL)? N/A ☐ Yes ☐ No

## Part 5. Additional Information About the Petitioner

Type of petitioner (select only one box):

**1.a.** ☑ Employer

**1.b.** ☐ Self

**1.c.** ☐ Other (For example, Lawful Permanent Resident, U.S. citizen or any other person filing on behalf of the alien)

If a company or an organization is filing this petition, provide the following information:

**2.** Type of Business: Public School District

**3.** Date Established (mm/dd/yyyy): 2019

**4.** Current Number of U.S. Employees: 1800

**5.** Gross Annual Income $ Not for profit

**6.** Net Annual Income $ Not for profit

**7.** NAICS Code ▶ 611110

**8.** Labor Certification DOL Case Number: A-19354-98602

## Part 5. Additional Information About the Petitioner (continued)

9. Labor Certification DOL Filing Date (mm/dd/yyyy) 01/08/2020

10. Labor Certification Expiration Date (mm/dd/yyyy) 06/09/2021

If an individual is filing this petition, provide the following information.

11. Occupation

12. Annual Income $

## Part 6. Basic Information About the Proposed Employment

1. Job Title: Higher School Science Teacher

2. SOC Code ▶ 25 - 2031

3. Nontechnical Job Description
Beneficiary will teach science courses to high school students at Edisto High School and possess a valid S.C. teaching license at all times.

4. Is this a full-time position? ☑ Yes ☐ No

5. If the answer to Item Number 4. is "No," how many hours per week for the position?
N/A

6. Is this a permanent position? ☑ Yes ☐ No

7. Is this a new position? ☐ Yes ☑ No

8. Wages (Specify hour, week, month, or year):
$ [redacted] per year

### Worksite Location

For Item Numbers 9.a. - 9.e., provide the address where the person will work if different from the address provided in Part 1.

9.a. Street Number and Name: 500 RM Foster Road

9.b. ☐ Apt. ☐ Ste. ☐ Flr.

9.c. City or Town: Cordova

9.d. State: SC 9.e. ZIP Code: 29039

## Part 7. Information About the Spouse and All Children of the Person for Whom You Are Filing

For **Part 7.**, provide information on the spouse and all children related to the individual for whom you are filing this petition. Also, note if the individual will apply for a visa abroad or adjustment of status as the dependent of the individual for whom the petition is filed. If you need extra space to provide information about additional family members, use the space provided in **Part 11. Additional Information.**

**Person 1**

1.a. Family Name (Last Name): Thiyagarajhan

1.b. Given Name (First Name): Charan

1.c. Middle Name: Rajhan

2. Date of Birth (mm/dd/yyyy) [redacted]

3. Country of Birth: India

4. Relationship: Child

5. Is he or she applying for adjustment of status? ☐ Yes ☑ No

6. Is he or she applying for a visa abroad? ☐ Yes ☑ No

**Person 2**

7.a. Family Name (Last Name): N/A

7.b. Given Name (First Name)

7.c. Middle Name

8. Date of Birth (mm/dd/yyyy)

9. Country of Birth

10. Relationship

11. Is he or she applying for adjustment of status? ☐ Yes ☐ No

12. Is he or she applying for a visa abroad? ☐ Yes ☐ No

## Part 7. Information About Spouse and All Children of the Person for Whom You Are Filing (continued)

**Person 3**

**13.a.** Family Name (Last Name) N/A

**13.b.** Given Name (First Name)

**13.c.** Middle Name

**14.** Date of Birth (mm/dd/yyyy)

**15.** Country of Birth

**16.** Relationship

**17.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**18.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 4**

**19.a.** Family Name (Last Name) N/A

**19.b.** Given Name (First Name)

**19.c.** Middle Name

**20.** Date of Birth (mm/dd/yyyy)

**21.** Country of Birth

**22.** Relationship

**23.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**24.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 5**

**25.a.** Family Name (Last Name) N/A

**25.b.** Given Name (First Name)

**25.c.** Middle Name

**26.** Date of Birth (mm/dd/yyyy)

**27.** Country of Birth

**28.** Relationship

**29.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**30.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 6**

**31.a.** Family Name (Last Name) N/A

**31.b.** Given Name (First Name)

**31.c.** Middle Name

**32.** Date of Birth (mm/dd/yyyy)

**33.** Country of Birth

**34.** Relationship

**35.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**36.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

## Part 8. Petitioner's or Authorized Signatory's Statement, Contact Information, Certification, and Signature

**NOTE:** Read the Penalties section of the Form I-140 Instructions before completing this part.

### Petitioner's or Authorized Signatory's Statement

**NOTE:** Select the box for either **Item Number 1.a.** or **1.b.** If applicable, select the box for **Item Number 2.**

1.a. [x] I can read and understand English, and I have read and understand every question and instruction on this petition and my answer to every question.

1.b. [ ] The interpreter named in **Part 9.** has read to me every question and instruction on this petition and my answer to every question in

[ ] ,

a language in which I am fluent. I understood all of this information as interpreted.

2. [x] At my request, the preparer named in **Part 10.**,

Lawrence Needle ,

prepared this petition for me based only upon information I provided or authorized.

### Authorized Signatory's Contact Information

3.a. Authorized Signatory's Family Name (Last Name)
Holiday

3.b. Authorized Signatory's Given Name (First Name)
Ernest

4. Authorized Signatory's Title
Asst. Superintendent of Human Resources

5. Authorized Signatory's Daytime Telephone Number
(803) 534-5454

6. Authorized Signatory's Mobile Telephone Number (if any)

7. Authorized Signatory's Email Address (if any)
ernest.holiday@ocsdsc.org

### Petitioner's or Authorized Signatory's Declaration and Certification

Copies of any documents submitted are exact photocopies of unaltered, original documents, and I understand that, as the petitioner, I may be required to submit original documents to USCIS at a later date.

I authorize the release of any information from my records, or from the petitioning organization's records, to USCIS or other entities and persons where necessary to determine eligibility for the immigration benefit sought or where authorized by law. I recognize the authority of USCIS to conduct audits of this petition using publicly available open source information. I also recognize that any supporting evidence submitted in support of this petition may be verified by USCIS through any means determined appropriate by USCIS, including but not limited to, on-site compliance reviews.

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization.

I certify, under penalty of perjury, that I have reviewed this petition, I understand all of the information contained in, and submitted with, my petition, and all of this information is complete, true, and correct.

### Petitioner's or Authorized Signatory's Signature

8.a. Petitioner's Signature
Ernest Holiday

8.b. Date of Signature (mm/dd/yyyy)
1/6/21

**NOTE TO ALL PETITIONERS AND AUTHORIZED SIGNATORIES:** If you do not completely fill out this petition or fail to submit required documents listed in the Instructions, USCIS may delay a decision on or deny your petition.

## Part 9. Interpreter's Contact Information, Certification, and Signature

Provide the following information about the interpreter.

### Interpreter's Full Name

1.a. Interpreter's Family Name (Last Name)

1.b. Interpreter's Given Name (First Name)

2. Interpreter's Business or Organization Name (if any)

**Part 9. Interpreter's Contact Information, Certification, and Signature (continued)**

***Interpreter's Mailing Address***

3.a. Street Number and Name

3.b. ☐ Apt. ☐ Ste. ☐ Flr.

3.c. City or Town

3.d. State 3.e. ZIP Code

3.f. Province

3.g. Postal Code

3.h. Country

***Interpreter's Contact Information***

4. Interpreter's Daytime Telephone Number

5. Interpreter's Mobile Telephone Number

6. Interpreter's Email Address (if any)

***Interpreter's Certification***

I certify, under penalty of perjury, that:

I am fluent in English and ________,
which is the same language specified in **Part 8., Item Number 1.b.**, and I have read to this petitioner or the authorized signatory in the identified language every question and instruction on this petition and his or her answer to every question. The petitioner or authorized signatory informed me that he or she understands every instruction, question, and answer on the petition, including the **Petitioner's or Authorized Signatory's Declaration and Certification**, and has verified the accuracy of every answer.

***Interpreter's Signature***

7.a. Interpreter's Signature

7.b. Date of Signature (mm/dd/yyyy)

**Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Petition, if Other Than the Authorized Individual**

Provide the following information about the preparer.

***Preparer's Full Name***

1.a. Preparer's Family Name (Last Name)
Needle

1.b. Preparer's Given Name (First Name)
Lawrence

2. Preparer's Business or Organization (if any)
Lawrence J Needle

***Preparer's Mailing Address***

3.a. Street Number and Name: PO Box 924

3.b. ☐ Apt. ☐ Ste. ☐ Flr.

3.c. City or Town: Columbia

3.d. State: SC 3.e. ZIP Code: 29202

3.f. Province

3.g. Postal Code

3.h. Country
United States

***Preparer's Contact Information***

4. Preparer's Daytime Telephone Number
(803) 376-1203

5. Preparer's Mobile Telephone Number (if any)

6. Preparer's Email Address (if any)
lneedle@lneedle.com

## Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Petition, If Other Than the Authorized Individual (continued)

### *Preparer's Statement*

**7.a.** ☐ I am not an attorney or accredited representative but have prepared this petition on behalf of the petitioner and with the petitioner's consent.

**7.b.** ☑ I am an attorney or accredited representative and my representation of the petitioner in this case ☑ extends ☐ does not extend beyond the preparation of this application.

**NOTE:** If you are an attorney or accredited representative, you may need to submit a completed Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative, or Form G-28I, Notice of Entry of Appearance as Attorney In Matters Outside the Geographical Confines of the United States, with this petition.

### *Preparer's Certification*

By my signature, I certify, under penalty of perjury, that I prepared this petition at the request of the petitioner or authorized signatory. The petitioner has reviewed this completed petition, including the **Petitioner's or Authorized Signatory's Declaration and Certification**, and informed me that all of this information in the form and in the supporting documents is complete, true, and correct.

### *Preparer's Signature*

**8.a.** Preparer's Signature

**8.b.** Date of Signature (mm/dd/yyyy) 1/5/2021

## Part 11. Additional Information

If you need extra space to provide any additional information within this petition, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this petition or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number, Part Number,** and **Item Number** to which your answer refers; and sign and date each sheet.

1.a Family Name (Last Name)

1.b. Given Name (First Name)

1.c. Middle Name

2. IRS EIN ► [redacted]

3.a. Page Number 3.b. Part Number 3.c. Item Number

3.d.

4.a. Page Number 4.b. Part Number 4.c. Item Number

4.d.

5.a. Page Number 5.b. Part Number 5.c. Item Number

5.d.

6.a. Page Number 6.b. Part Number 6.c. Item Number

6.d.

7.a. Page Number 7.b. Part Number 7.c. Item Number

7.d.

COUNTY ASSESSOR
LETOYA SINGLETON

# COUNTY OF ORANGEBURG

P.O. DRAWER 9000, ORANGEBURG, S.C. 29116-9000
TELEPHONE 803/533-1000
WWW.ORANGEBURGCOUNTY.ORG

October 15, 2024

Rekha Bali Haribabu
105 Lata Palm Ct
Orangeburg, SC 29118-2345

RE: Legal Residence Application-2023
Tax Map Number:0151-12-04-072.000
Tracking: 97707A

Dear Property Owner/ Agent:

In response to your Application for Legal Residence Classification on the above parcel, please be advised of the following:

We were unable to approve your request. Legal Residence has been Denied. The owner has not provided information to certify the members of the household. Information has not been submitted to verify the status of the owner-occupant's spouse.

If you disagree with the determination, you must file a written objection to Board of Appeals within 30 days or before.

Orangeburg County Board of Assessment Appeals
PO Box 9000
Orangeburg, SC 29116

Please include your grounds for appeal with all necessary information, and your signature. Upon receipt of your written appeal, the Board of Appeals will notify you concerning the time and date of your appeal hearing.

If there are any questions, please do not hesitate to contact Diane Shecut.

Sincerely,

The County Assessor's Office

— 15 —

# John D. Elliott
ATTORNEY AT LAW

2927 DEVINE STREET – SUITE 120
Post Office Box 607
Columbia, South Carolina 29202

*phone* (803) 252-9236
*mobile* (803) 629-8132
*email* jayel@mindspring.com

November 6th, 2024

***VIA U.S. PRIORITY MAIL***

Orangeburg County Board of
Assessment Appeals
P.O. Box 9000
Orangeburg SC 29116

***RE:*** ***Application of Rekha Bali Haribabu - 2023***
***Tax Map No. 0151-12-04-072.000***
***Notice of Appeal***

Dear Board Members:

I have been retained to represent Ms. Haribabu in this matter, challenging the denial of the Orangeburg County Board of Assessment denying her the preferential tax rate for her residence. For reference, a copy of the denial is enclosed.

Mrs. Haribabu appeals on grounds she meets the legal requirements to qualify for the preferable residential tax rate. The residence is her legal residence in Orangeburg County, and it is her domicile. She is married, and this is his legal residence as well – his domicile. Neither of them claims to be a legal resident elsewhere, other than South Carolina for any purpose. Neither of them claims a residence for the special assessment under the law elsewhere.

In support of her appeal. Mrs. Haribabu submits the following documents. First, we furnish the couple's tax returns for 2022 and 2023. You will see that they have filed jointly, listing the property as their legal residence.

Second, enclosed are automobile insurance declarations pages for various years, including the most recent declarations page, all issued by their insurer, GEICO. You will see that the vehicles insured by the coverage extend to both of them at that residence.

Third, enclosed are documents from the U.S. Immigration and Naturalization Service showing the couple's immigration status. In short, they reside in this country legally. Mrs. Haribabu has been approved for H1B status. That means she is here in this country, and this county, due to her specialty occupation as a science teacher.

Board of Assessment Appeals
RE: Rekha Haribabu
Page Two

You'll see that she has been working in South Carolina as a science teacher for 10 years, per the letter from the Orangeburg County school district in support of her application for permanent residence filed with the Immigration and Naturalization Service. Known as an I-140 petition, this is a request for a declaration that Mrs. Haribabu be made a permanent resident of the United States. I've enclosed relevant excerpts of her application. It is pending with the INS.

Also enclosed are certificates from INS showing Mr. Vasudevan's immigration status. He is here lawfully as Mrs. Haribabu's spouse, and is apparently permitted to work as well. He is away from South Carolina temporarily, assisting the couple's adult son in their native India. He is expected to return in December. They have been married for 27 years, so it should be clear that theirs is hardly a sham marriage.

It is important to note that "citizenship" does not equate to residence or domicile, under South Carolina law, and perhaps everywhere else in the United States. See, *Gasque v. Gasque*, 246 S.C. 423, 143 S.E.2d 811 (1965); *Ravenel v. Dekle*, 265 S.C. 364, 218 S.E.2d 521 (1975).

Mrs. Haribabu and her husband meet their burden of proof under the statute [S.C. Code Ann. § 12-43-220(c)(1)] with these submissions, and are presumed to be qualified for the favorable tax rate. *See*, § 12-43-220(c)(2)(iv).

Please let us know if you need any further submissions to address the question before the Board.

Sincerely,

Jay Ell

John D. 'Jay' Elliott

JDE:
ENCL.
CC: LETOYA SINGLETON, COUNTY ASSESSOR
MALANE PIKE, ESQUIRE
(VIA ELECTRONIC MAIL)

COUNTY OF ORANGEBURG
BOARD OF ASSESSMENT APPEALS
P. O. DRAWER 9000
ORANGEBURG, SC 29116-9000
TELEPHONE: (803)-533-6224

December 13, 2024

Rekha Bali Haribabu
105 Lata Palm Court
Orangeburg, SC 29118

RE: **TMS 0151-12-04-072.000**

Dear Property Owner/Agent:

Pursuant to your appeal before the Orangeburg County Board of Assessment Appeals on December 13, 2024, and based on the pre-hearing submission of the parties and the evidence presented at the hearing, our decision is as follows:

**The Board feels that the property owner is entitled to the Residential Tax.**

To appeal this decision, you must send written objection to the South Carolina Administrative Law Judge Division, 1205 Pendleton Street, Suite 224, Columbia, SC 29201, within thirty days.

Sincerely,

Kenneth Gleaton

Kenneth Gleaton, Acting Chairman
Orangeburg County Board of Assessment Appeals

cc: Ms. Letoya Singleton, County Assessor
Orangeburg County Board of Assessment Appeals Members
Malane Pike, Attorney at Law
John D. Elliott, PA, Attorney at Law

– 17 –

For: **thiyagarajhan vasudevan**

U.S. Customs and Border Protection
*Securing America's Borders*

## Most Recent I-94

**Note to employers, local, state or federal agency granting benefits:**
Please visit the CBP I-94 Public Website and click on the tab for "Get Most Recent I-94" to perform a search for the applicant to confirm that the biographic and travel information displayed on this I-94 printout matches the "Get Most Recent I-94" returned results for this applicant. I-94 FAQs: (https://i94.cbp.dhs.gov/I94/#/faq).

**Admission I-94 Record Number:** 459347718A4

**Arrival/Issued Date:** 2025 March 27

**Class of Admission:** H4

**Admit Until Date:** 2026 August 08

**Details provided on the I-94 Information form:**

**Last/Surname:** VASUDEVAN

**First (Given) Name:** THIYAGARAJHAN

**Birth Date:** 1970

**Document Number:** Z

**Country of Citizenship:** India

- Effective April 26, 2013, DHS began automating the admission process. An alien lawfully admitted or paroled into the U.S. is no longer required to be in possession of a preprinted Form I-94. A record of admission printed from the CBP website constitutes a lawful record of admission. See 8 CFR § 1.4(d).
- If an employer, local, state or federal agency requests admission information, present your admission (I-94) number along with any additional required documents requested by that employer or agency.
- Note: For security reasons, we recommend that you close your browser after you have finished retrieving your I-94 number.

OMB No. 1651-0111
Expiration Date: 04/30/2025

# View Travel History

*I-94 travel history includes up to 100 arrivals and departures spanning the last ten years*

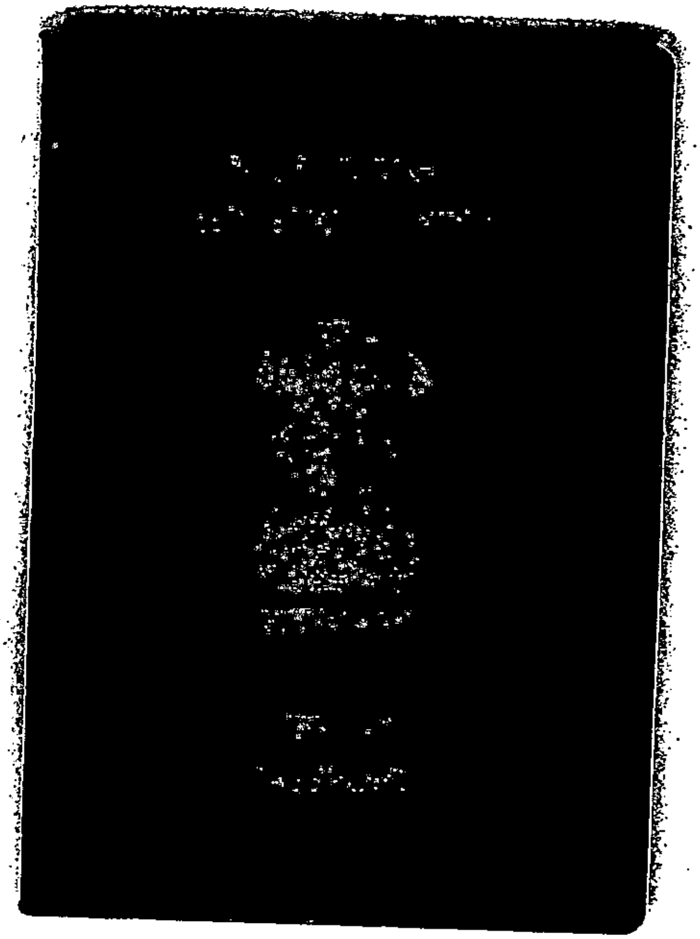
## Travel History Results

Document Number: **z5905334**

Document Country of Issuance: **India**

| Row | DATE | TYPE | LOCATION |
|---|---|---|---|
| 1 | 2025-03-27 | Arrival | AUH |
| 2 | 2023-08-23 | Departure | NYC |
| 3 | 2020-03-19 | Arrival | NEW |
| 4 | 2020-02-07 | Departure | NEW |
| 5 | 2019-04-11 | Arrival | CHL |

OMB No. 1651-0111 Expiration Date: 04/30/2025



-19-

भारत गणराज्य REPUBLIC OF INDIA

इसके द्वारा, भारत गणराज्य के राष्ट्रपति के नाम पर, उन सभी से जिनका इससे संबंध हो, अनुरोध एवं अपेक्षा की जाती है कि वे धारक को बिना किसी रोक-टोक के स्वतंत्र रुप से आने-जाने दें और उसे हर तरह की ऐसी सहायता और सुरक्षा प्रदान करें जिसकी उसे आवश्यकता हो।

THESE ARE TO REQUEST AND REQUIRE IN THE NAME OF THE PRESIDENT OF THE REPUBLIC OF INDIA ALL THOSE TO WHOM IT MAY CONCERN TO ALLOW THE BEARER TO PASS FREELY WITHOUT LET OR HINDRANCE AND TO AFFORD HIM OR HER, EVERY ASSISTANCE AND PROTECTION OF WHICH HE OR SHE MAY STAND IN NEED.

भारत गणराज्य के राष्ट्रपति के आदेश से
BY ORDER OF
THE PRESIDENT OF THE REPUBLIC OF INDIA

विदेश मंत्रालय
Ministry of External Affairs
60101
भारत सरकार
GOVT. OF INDIA

(पी.के. अशोक बाबू)
(P.K. ASHOK BABU)
क्षेत्रीय पासपोर्ट अधिकारी
Regional Passport Officer
क्षेत्रीय पासपोर्ट कार्यालय
Regional Passport Office
चेन्नै / CHENNAI

भारत गणराज्य
REPUBLIC OF INDIA

सत्यमेव जयते

पासपोर्ट
PASSPORT

इस पासपोर्ट में 64 पृष्ठ हैं This Passport contains 64 pages

वीज़ा / VISA

भारत गणराज्य / REPUBLIC OF INDIA

| प्रकार / Type | कोड / Code | राष्ट्रीयता / Nationality | पासपोर्ट न. / Passport No. |
|---|---|---|---|
| P | IND | भारतीय / INDIAN | Z |

उपनाम / Surname
VASUDEVAN

दिया गया नाम / Given Name(s)
THIYAGARAJHAN

जन्मतिथि / Date of Birth
[redacted]

लिंग / Sex
M

जन्म स्थान / Place of Birth
CHENNAI,TAMIL NADU

जारी करने का स्थान / Place of Issue
CHENNAI

जारी करने की तिथि / Date of Issue
09/03/2020

समाप्ति की तिथि / Date of Expiry
08/03/2030

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ANNA INT AIRPORT, CHENNAI
DEPARTURE
27 MAR 2025
DC-172
IMMIGRATION INDIA

[redacted]

VISA [redacted]

Issuing Post Name
CHENNAI ( MADRAS)

Control Number
[redacted]

Surname
VASUDEVAN

Given Name
THIYAGARAJHAN

Visa Type/Class
R H4

Passport Number
Z

Sex
M

Birth Date
[redacted]

Nationality
IND

Entries
M

Issue Date
25FEB2025

Expiration Date
08AUG2026

Annotation
PA: HARIBABU REKHA BALI

[redacted]

PN: ORANGEBURG COUNTY SCHOOL DISTRICT
RI-[redacted]
PED: 08AUG2026

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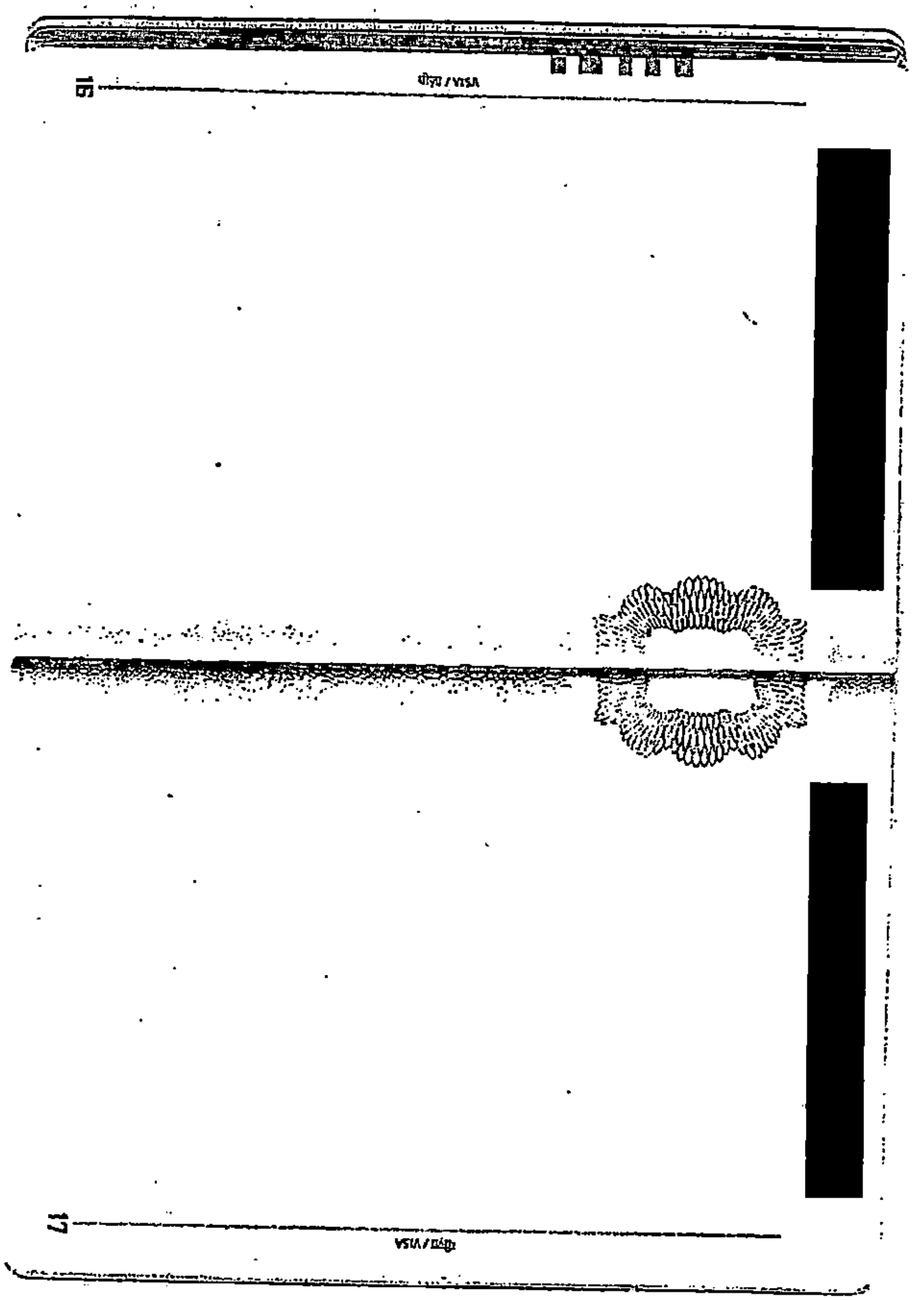
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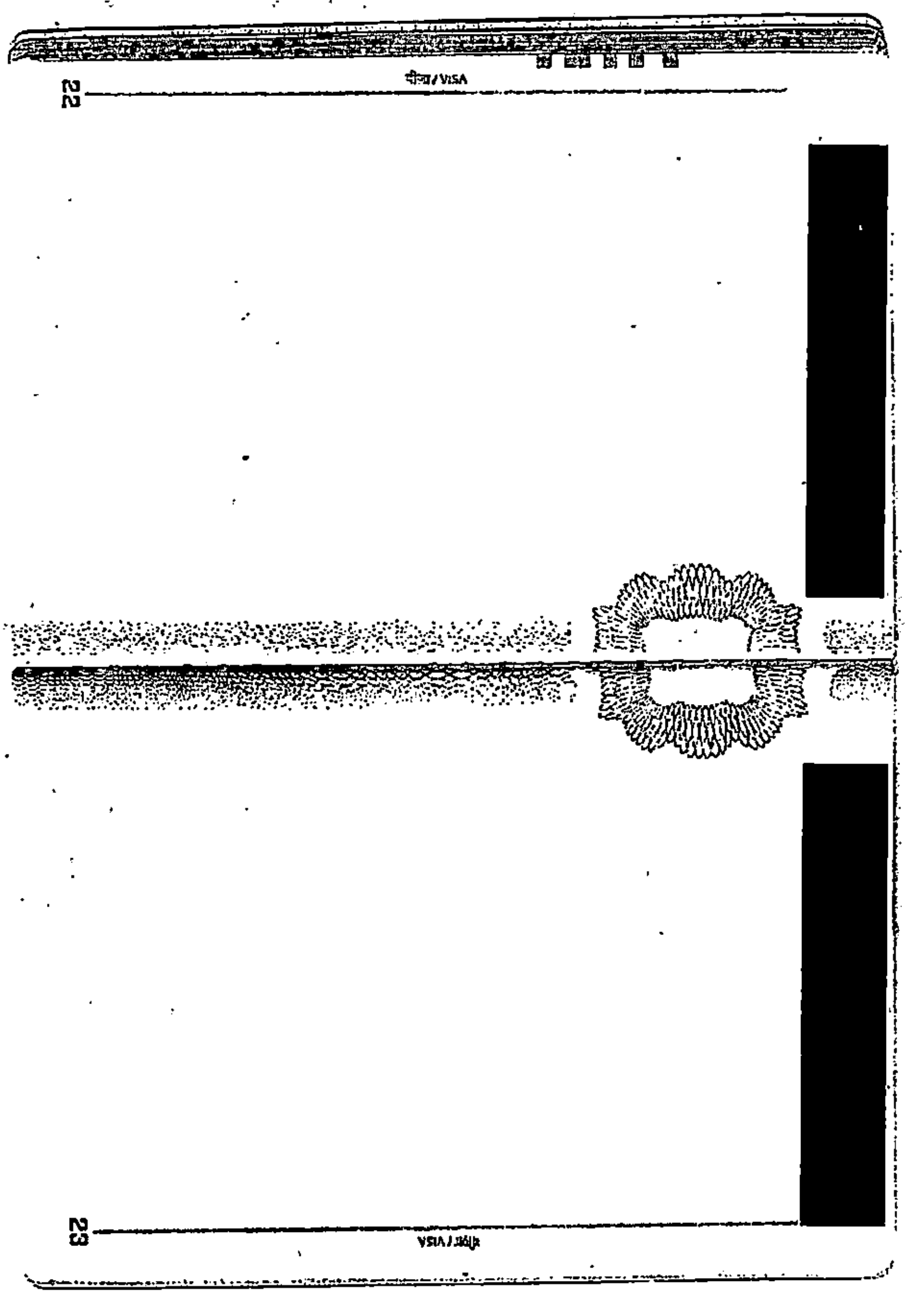
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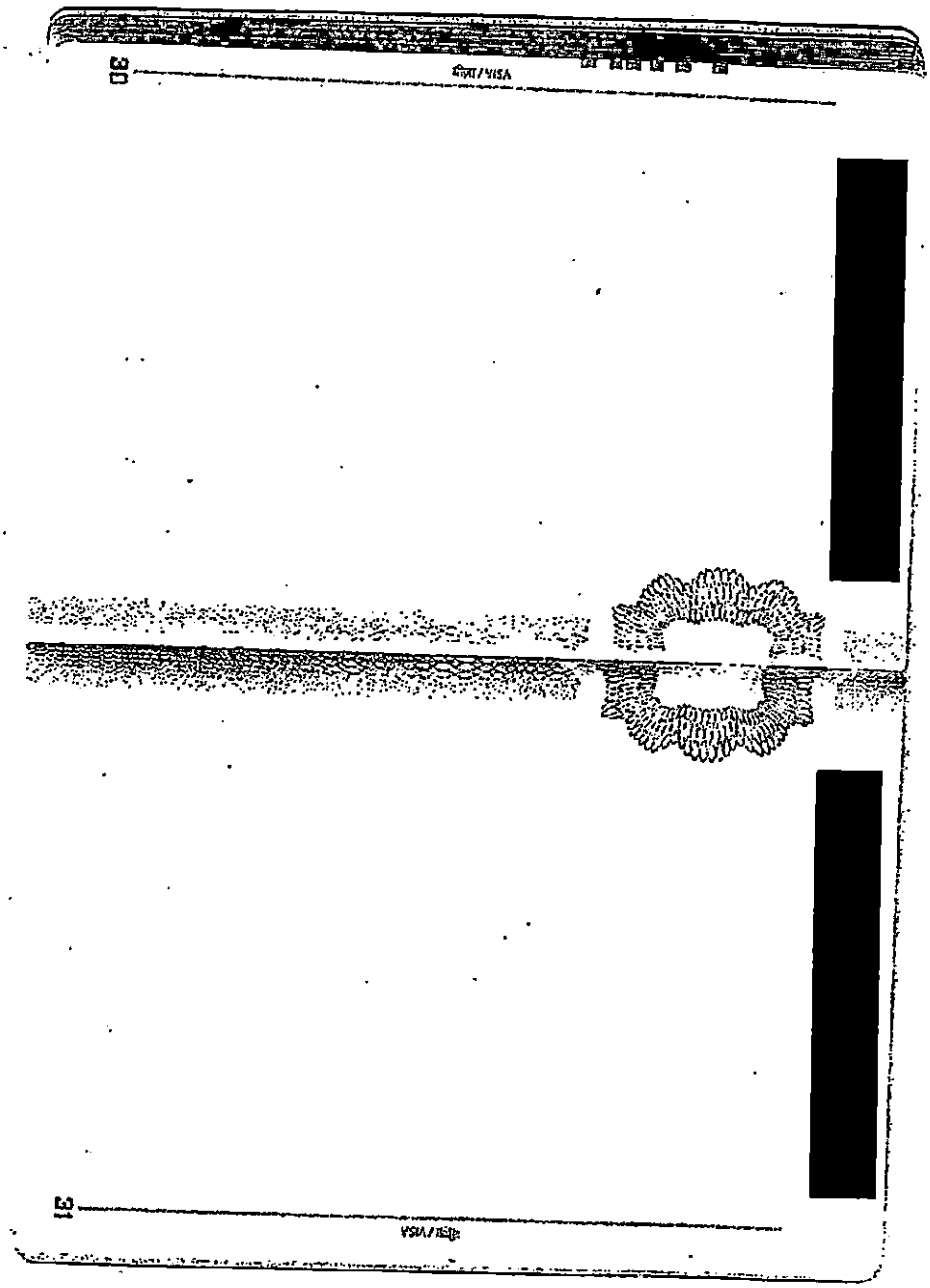

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A054
25 AUG 2023
ARRIVAL
ANNA INT AIRPORT, CHENNAI

IMMIGRATION INDIA
D2-022
D022
18 MAR 2020
DEPARTURE
ANNA INT AIRPORT, CHENNAI

[redacted]

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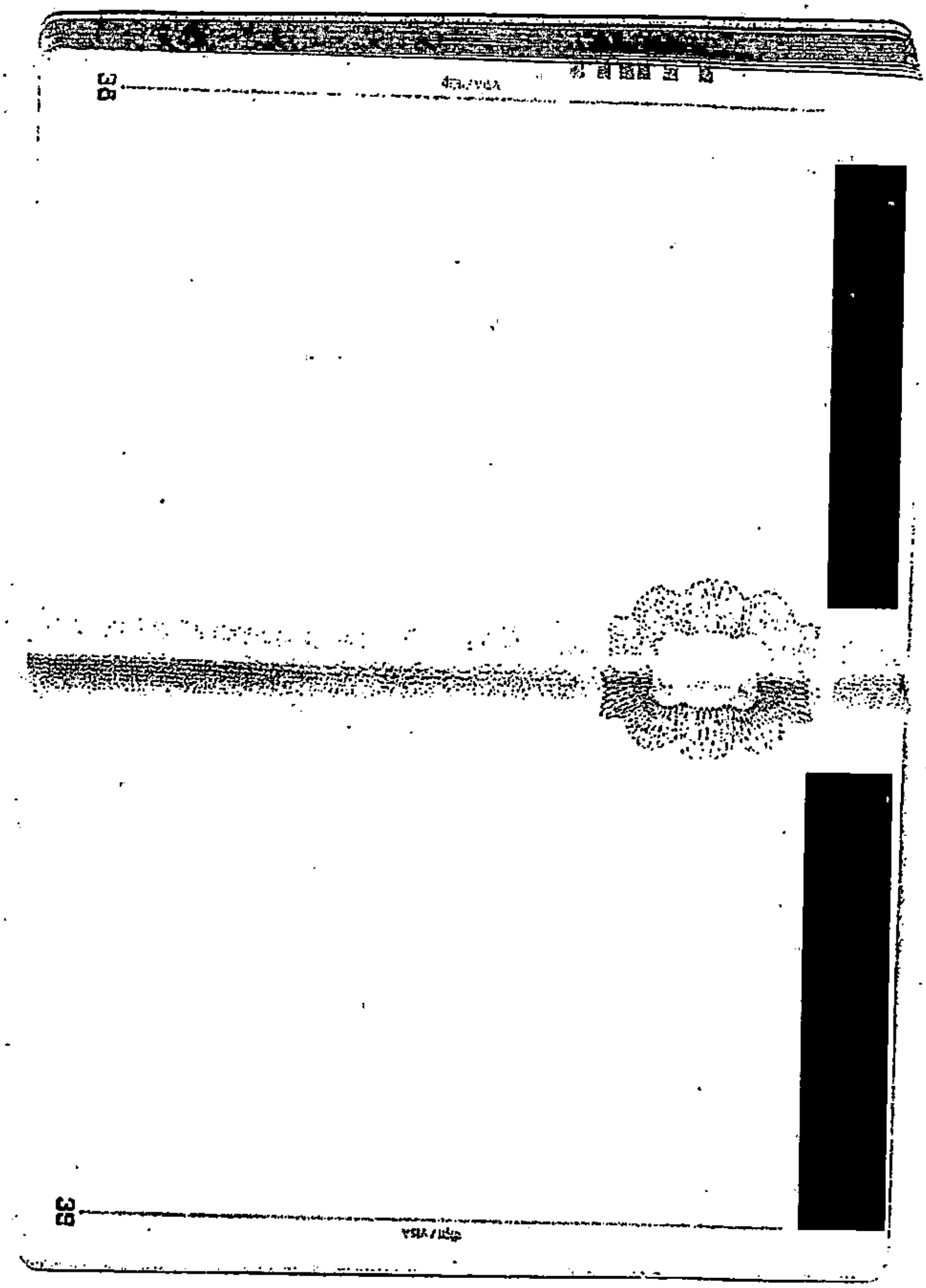
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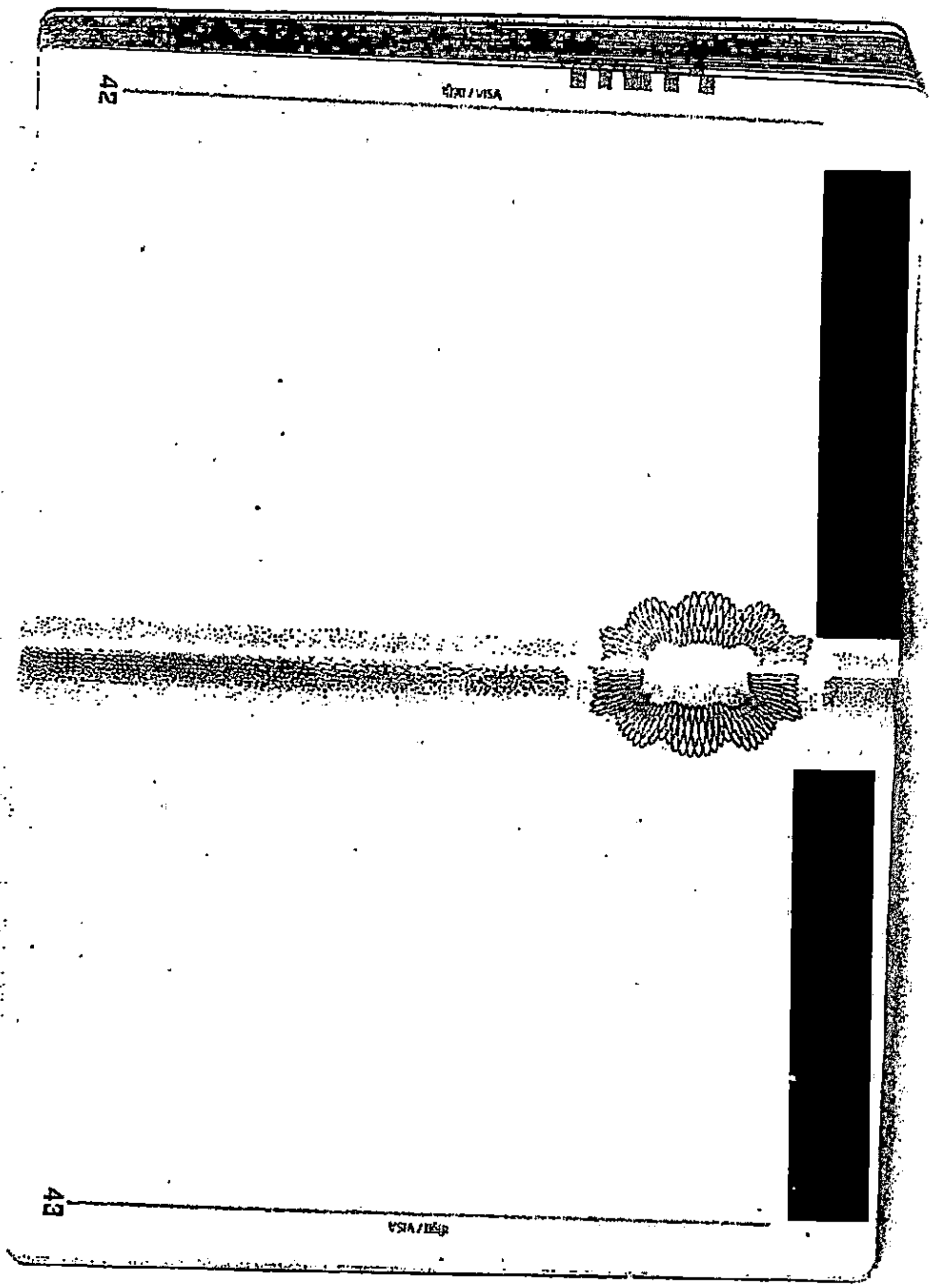
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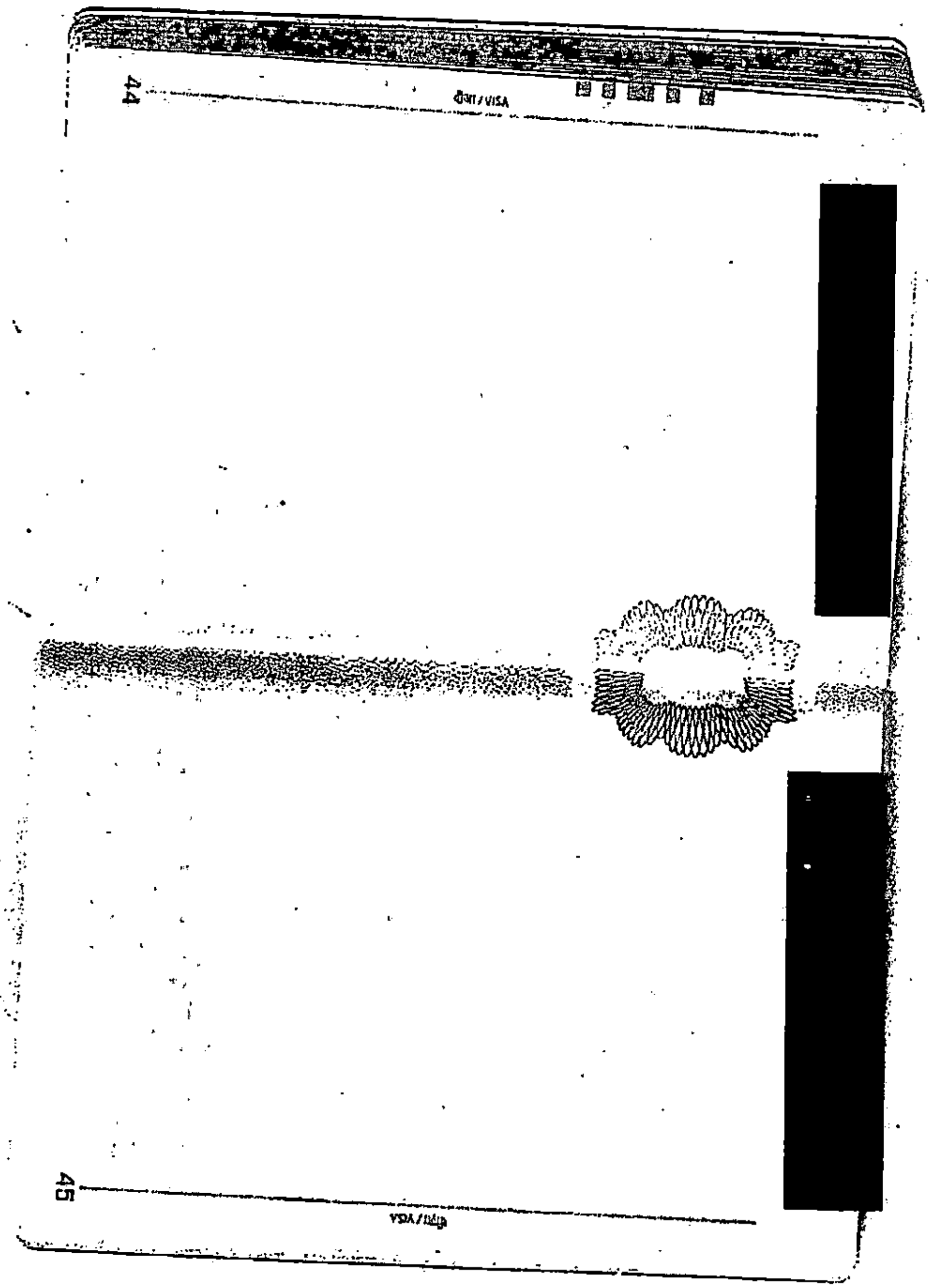
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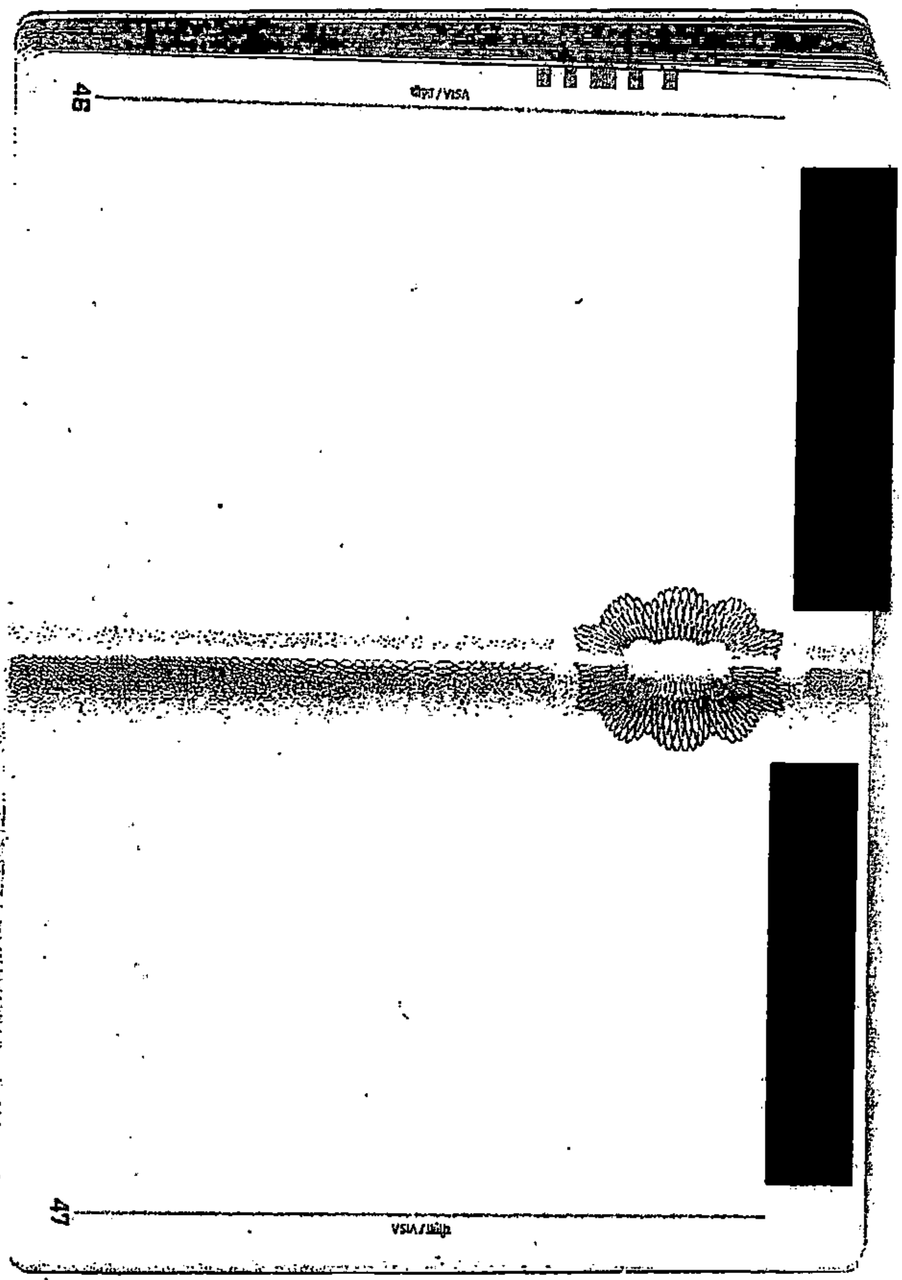
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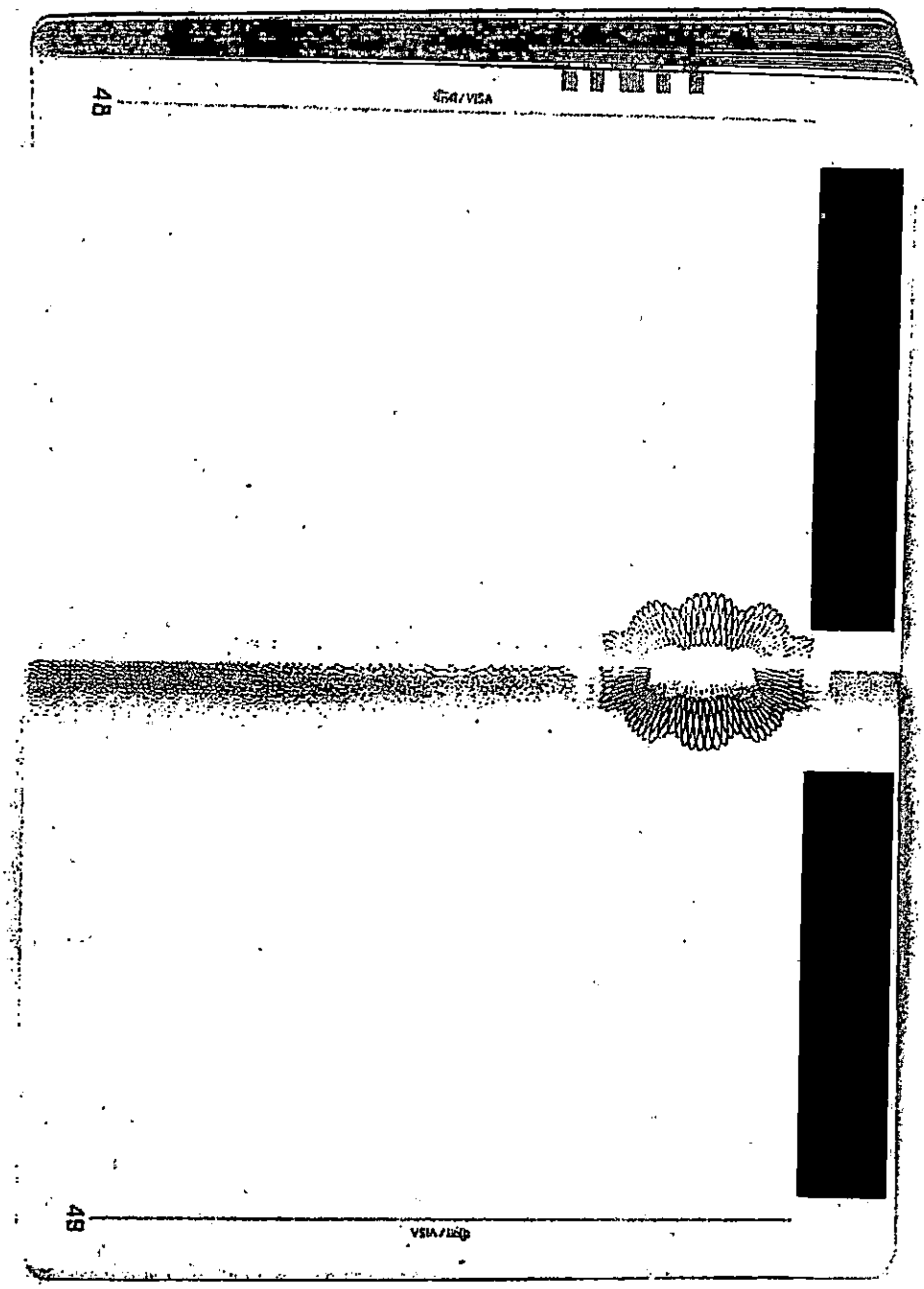


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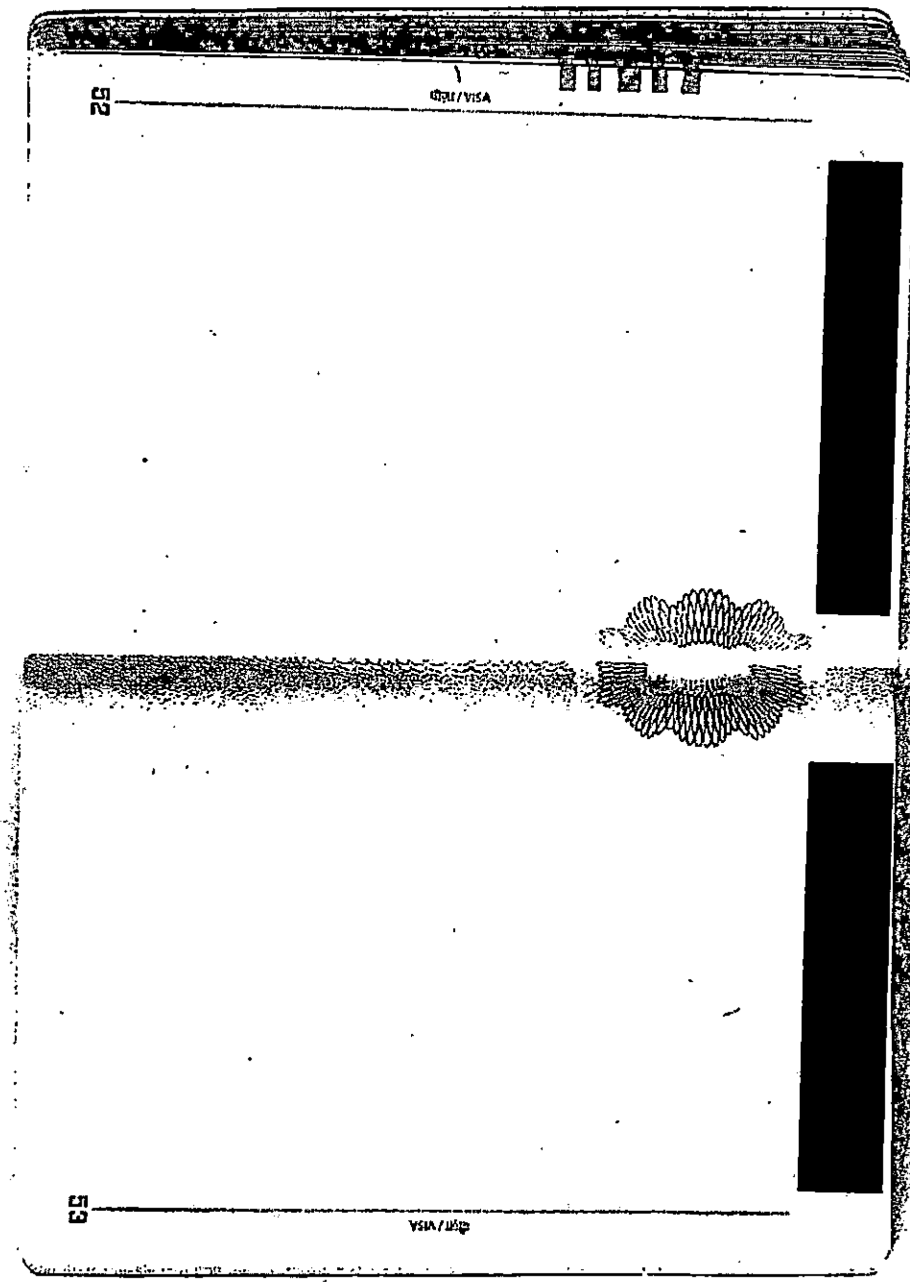


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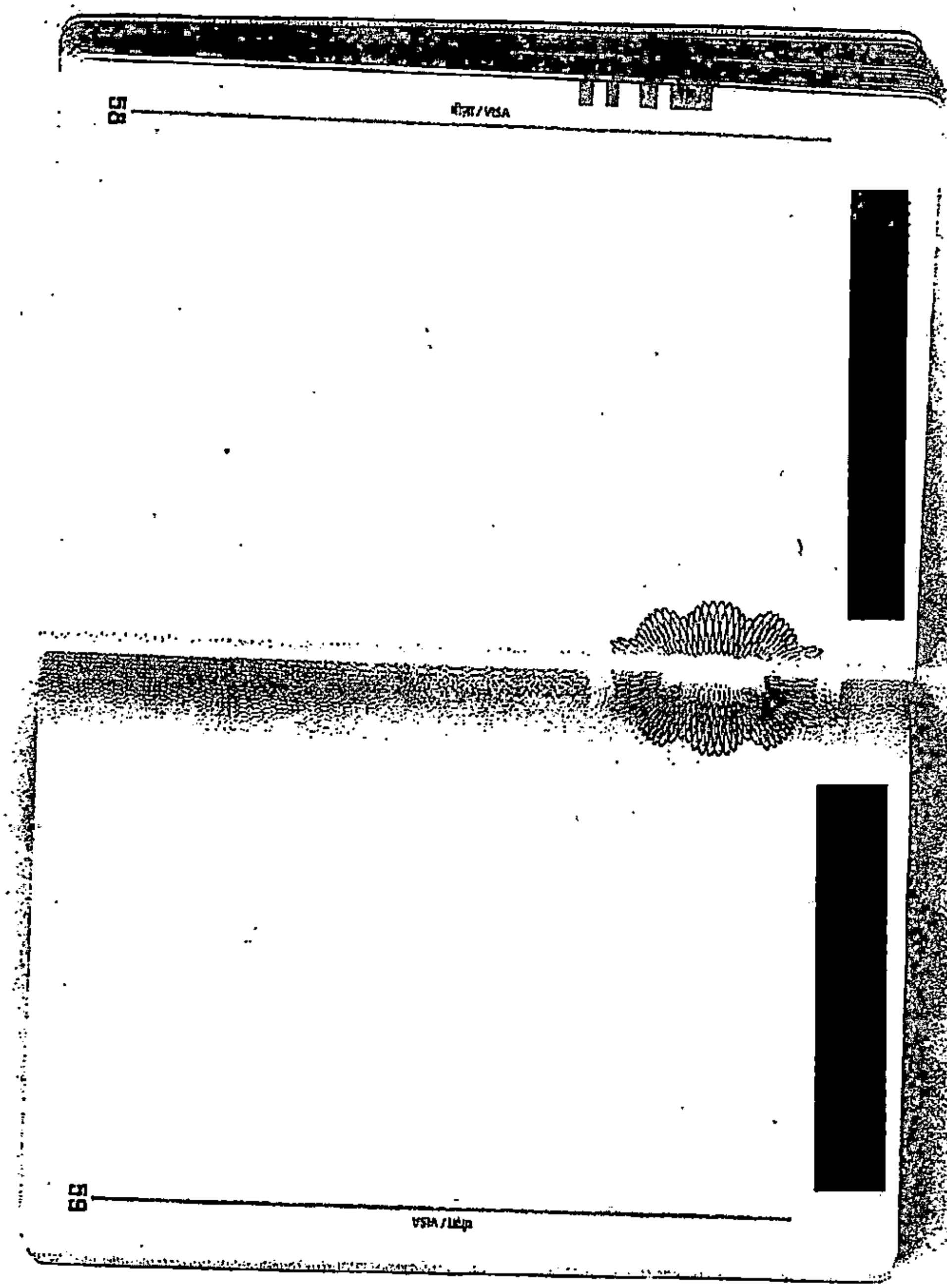
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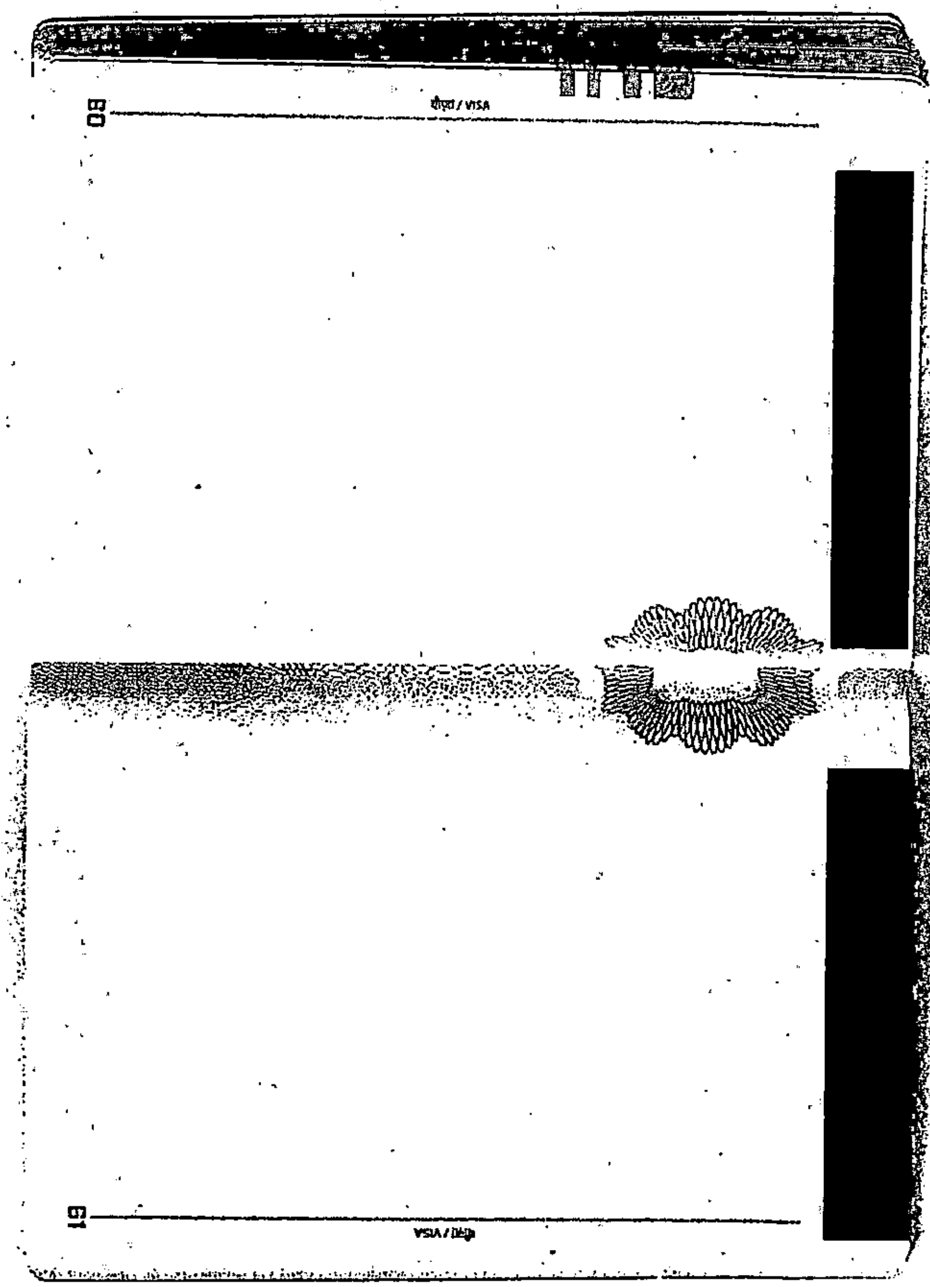
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ADMITTED

MAR 1 9 2020

1605

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[redacted]

पिता का नाम / Name of Father/Legal Guardian

VASUDEVAN KESAVAN

माता का नाम / Name of Mother

SURIYA KANNIAH

पति या पत्नी का नाम / Name of Spouse

REKHA BALI HARI BABU

पता / Address

NO 162/29 MANGALAM COLONY 7TH AVENUE

ANNA NAGAR (WEST),CHENNAI

PIN:600040,TAMIL NADU,INDIA

पुराने पासपोर्ट का न. और इसके जारी होने की तिथि एवं स्थान / Old Passport No. with Date and Place of Issue

[redacted] 31/05/2010 CHENNAI

फाइल न / File No.

[redacted]

[redacted]

टिप्पणी / OBSERVATION



[redacted]

पंजीकरण

[illegible] में रहने वाले भारतीय नागरिकों को सलाह दी जाती है कि वे [illegible] भारतीय मिशन/पोस्ट में अपना पंजीकरण करवाएं।

चेतावनी

[illegible] पासपोर्ट भारत सरकार की सम्पत्ति है। इस पासपोर्ट के बारे में किसी पासपोर्ट [illegible] से इसके धारक को यदि कोई सूचना मिलती है जिसमें पासपोर्ट [illegible] [illegible] शामिल है तो उसका तुरंत अनुपालन किया जाए।

[illegible] डाक द्वारा किसी भी देश से बाहर न भेजा जाए। यह पासपोर्ट धारक या [illegible] प्राधिकृत व्यक्ति के कब्जे में ही होना चाहिए। इसमें किसी भी प्रकार का [illegible] विकृति नहीं की जानी चाहिए।

[illegible] जाने, चोरी हो जाने अथवा नष्ट हो जाने पर उसकी सूचना भारत में [illegible] पासपोर्ट प्राधिकारी को अथवा यदि पासपोर्ट धारक विदेश में है तो [illegible] भारतीय मिशन/पोस्ट और स्थानीय पुलिस को तत्काल दी जानी चाहिए। [illegible] उपरान्त ही डुप्लीकेट पासपोर्ट जारी किया जाएगा।

REGISTRATION

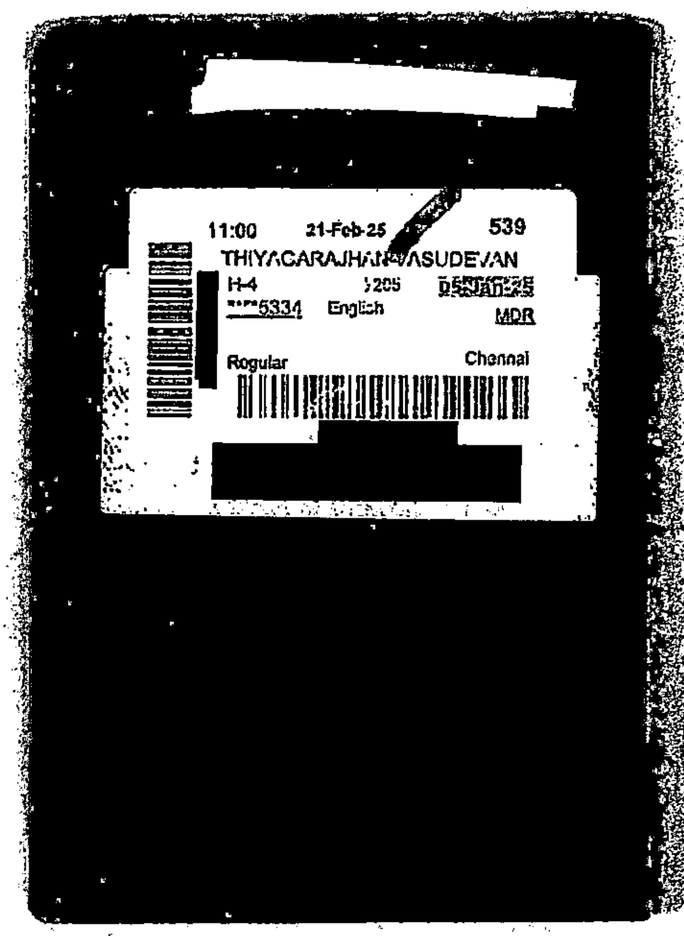
[illegible] RESIDENT ABROAD ARE ADVISED TO REGISTER THEMSELVES AT [illegible] INDIAN MISSION/POST.

CAUTION

[illegible] THE PROPERTY OF THE GOVERNMENT OF INDIA. ANY [illegible] RECEIVED BY THE HOLDER FROM A PASSPORT AUTHORITY [illegible] PASSPORT, INCLUDING DEMAND FOR ITS SURRENDER, SHOULD [illegible] IMMEDIATELY.

[illegible] SHOULD NOT BE SENT OUT OF ANY COUNTRY BY POST. THIS [illegible] CUSTODY EITHER OF THE HOLDER OR OF A PERSON AUTHORISED [illegible] MUST NOT BE ALTERED OR MUTILATED IN ANY WAY.

[illegible] DESTRUCTION OF THIS PASSPORT SHOULD BE IMMEDIATELY [illegible] PASSPORT AUTHORITY IN INDIA OR IF THE HOLDER IS [illegible] INDIAN MISSION/POST AND TO THE LOCAL POLICE. [illegible] ENQUIRIES SHALL A DUPLICATE PASSPORT BE ISSUED.


11:00
21-Feb-25
539
THIYAGARAJHAN VASUDEVAN
H-4
English
MDR
Regular
Chennai
[redacted]

— 20 —

भारत गणराज्य REPUBLIC OF INDIA

THESE ARE TO REQUEST AND REQUIRE IN THE NAME OF THE PRESIDENT OF THE REPUBLIC OF INDIA ALL THOSE WHOM IT MAY CONCERN TO ALLOW THE BEARER TO PASS FREELY WITHOUT LET OR HINDRANCE AND TO AFFORD HIM OR HER EVERY ASSISTANCE AND PROTECTION OF WHICH HE OR SHE MAY STAND IN NEED.

BY ORDER OF THE PRESIDENT OF THE REPUBLIC OF INDIA

For Regional Passport Officer / CHENNAI

---

भारत गणराज्य REPUBLIC OF INDIA

Type: P
Country Code: IND
Passport No.: [redacted]

Surname: VASUDEVAN

Given Name(s): THIYAGARAJHAN

Nationality: INDIAN
Sex: M
Date of Birth: [redacted]

Place of Birth: CHENNAI TAMILNADU

Place of Issue: CHENNAI

Date of Issue: 31/05/2010
Date of Expiry: 30/05/2020

[redacted]

The holder has previously
been known by the Name of

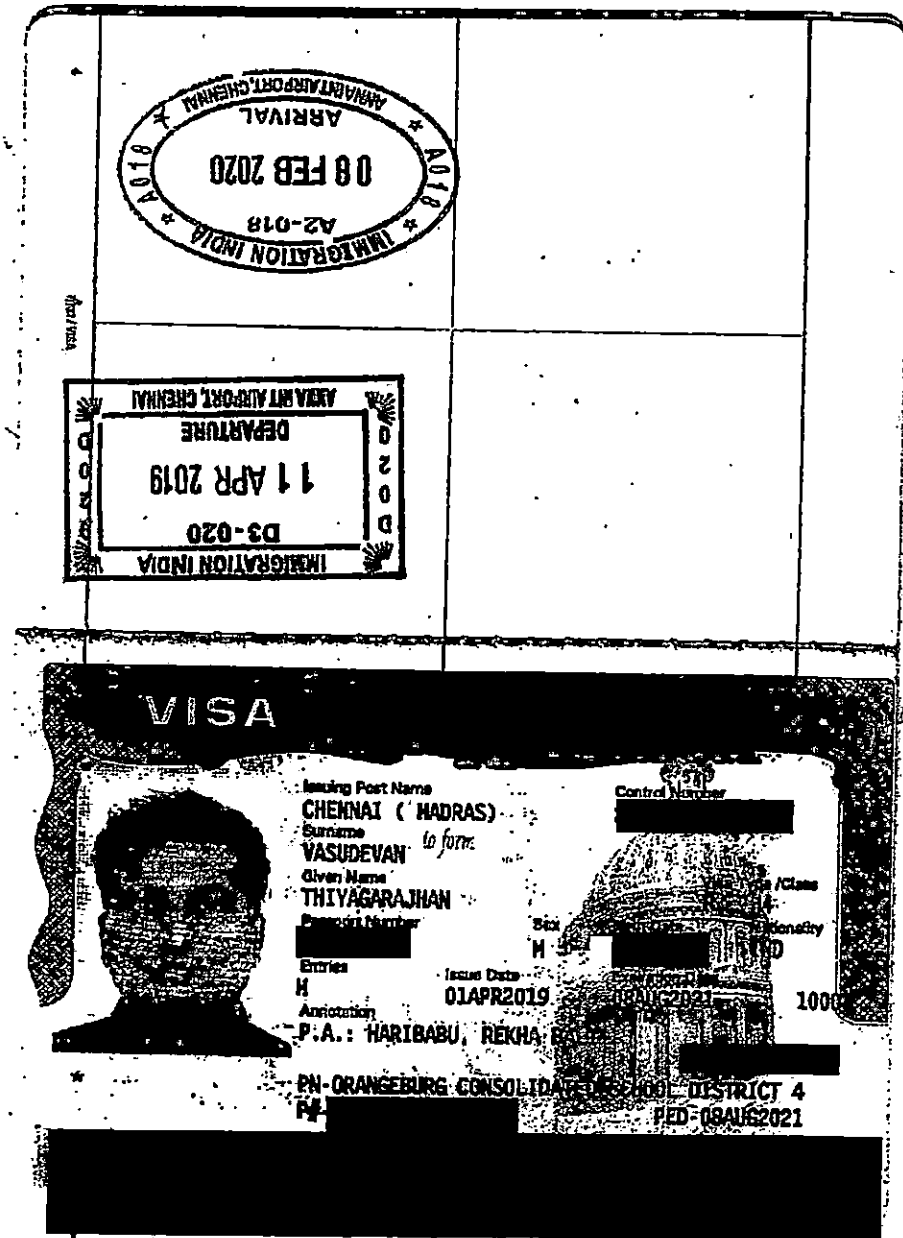
V. THIYAGARAJAN

क्षेत्रीय पार पत्र कार्यालय
REGIONAL PASSPORT OFFICE
CHENNAI
चेन्नई

कृते क्षेत्रीय पार-पत्र अधिकारी
For Regional Passport Officer
चेन्नई / CHENNAI



इस पासपोर्ट में 36 पृष्ठ हैं। This passport contains 36 pages.

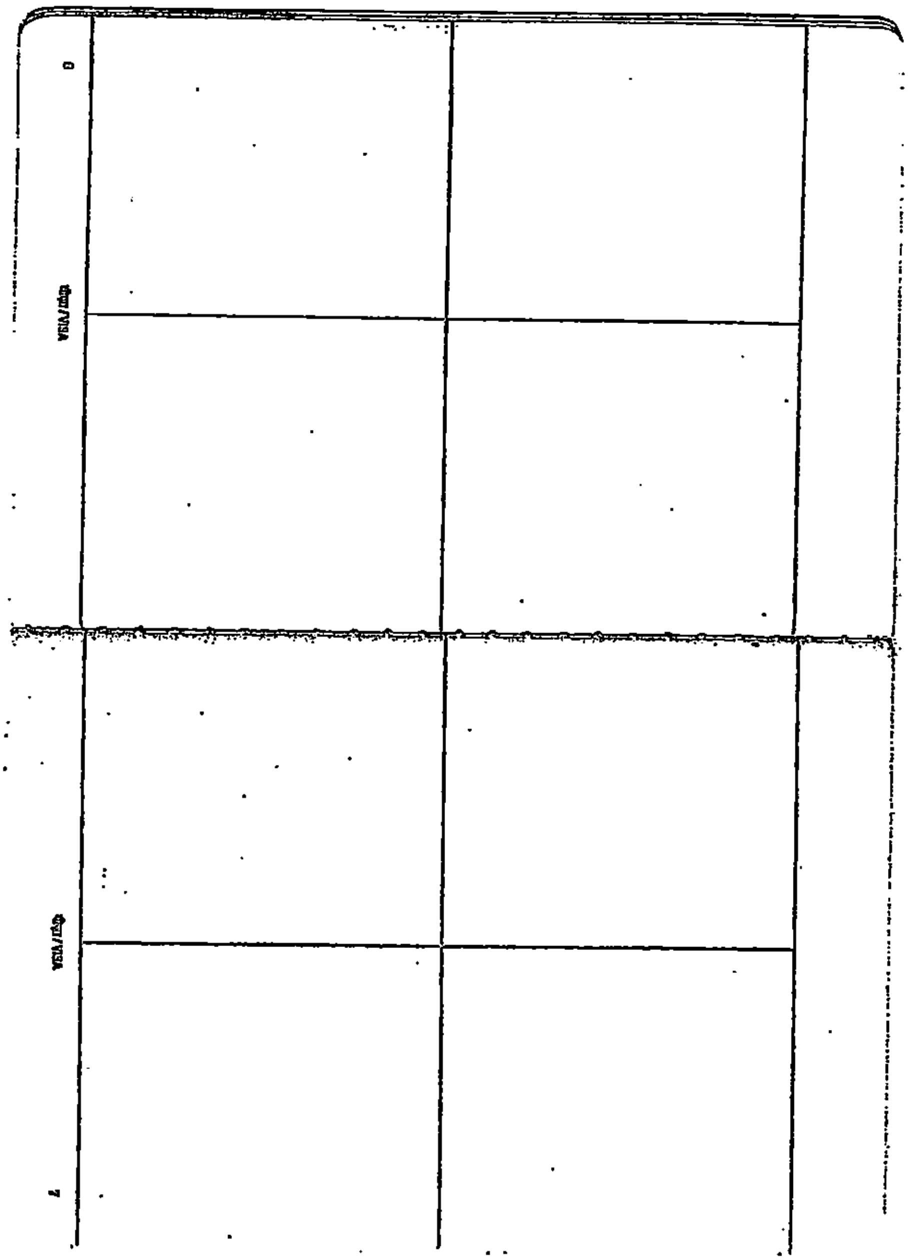


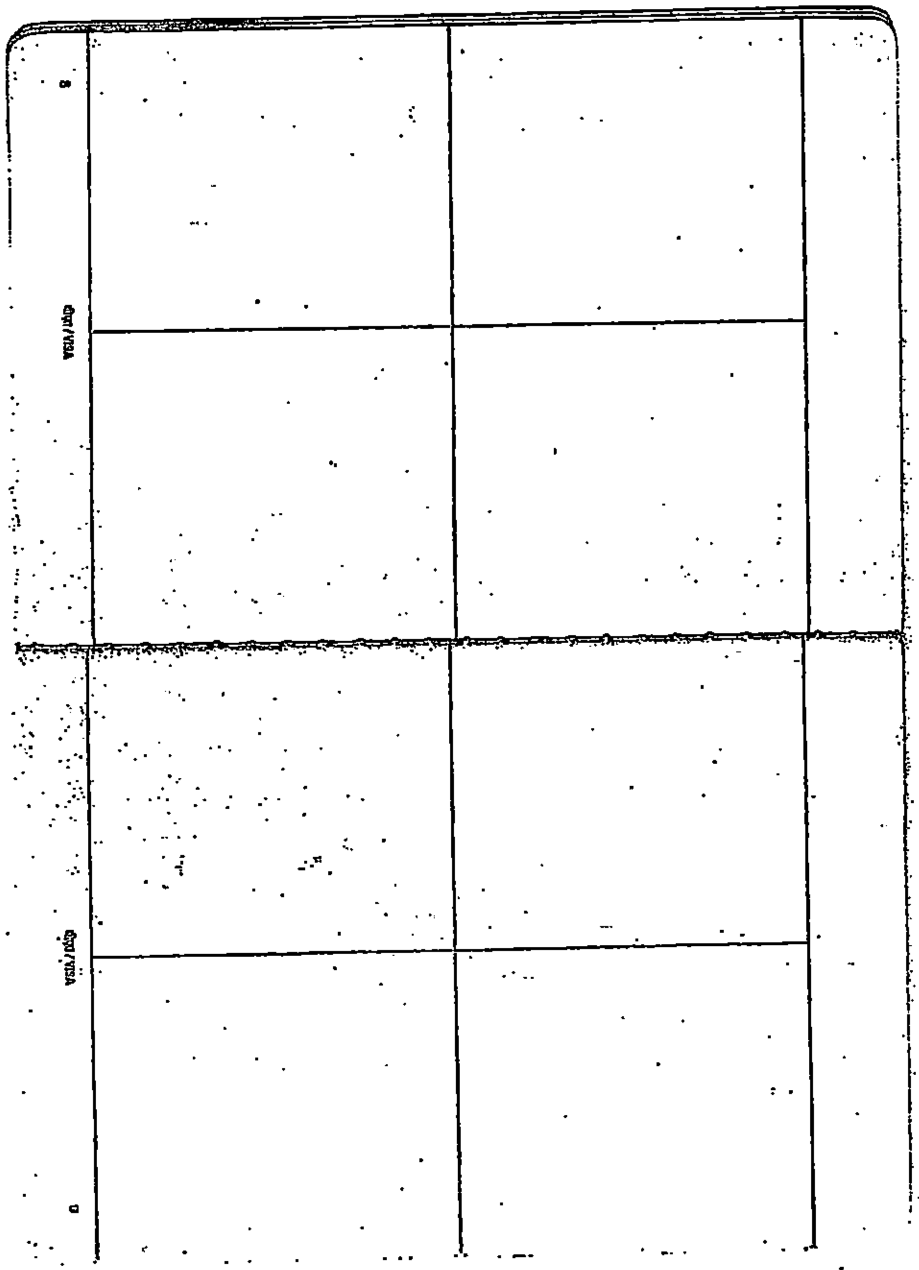
ANNA INT AIRPORT, CHENNAI
ARRIVAL
08 FEB 2020
A2-018
IMMIGRATION INDIA
A018

ANNA INT AIRPORT, CHENNAI
DEPARTURE
11 APR 2019
D3-020
IMMIGRATION INDIA

VISA

Issuing Post Name
CHENNAI (MADRAS)
Control Number
[redacted]
Surname
VASUDEVAN
Given Name
THIYAGARAJHAN
Passport Number
[redacted]
Sex
M
Nationality
[redacted]
Entries
M
Issue Date
01APR2019
Annotation
P.A.: HARIBABU, REKHA
[redacted]
PN-ORANGEBURG CONSOLIDATED SCHOOL DISTRICT 4
P#[redacted] PED-08AUG2021
[redacted]


6
वीज़ा/VISA
वीज़ा/VISA
7



10 वीज़ा / VISA

वीज़ा / VISA 11

12 वीज़ा / VISA

वीज़ा / VISA 13

14

वीज़ा/VISA

वीज़ा/VISA

15

16 वीज़ा / VISA

वीज़ा / VISA 17

[redacted]

18 [illegible]/VISA

[illegible]/VISA 19

[redacted] [redacted]

20 वीसा/VISA

वीसा/VISA 21

[redacted]

[redacted]

[redacted] [redacted]

24 VISA

VISA 25

[redacted]

[redacted]

DEPARTMENT OF HOMELAND SECURITY • U.S. CUSTOMS AND BORDER PROTECTION
ADMITTED
CHL
17 APR 11 2019 1930
Class H4
Until May 30/2020

26 [illegible]/VISA

[illegible]/VISA 27

[redacted]

[redacted]

28

वीज़ा/VISA

वीज़ा/VISA

30

[redacted]

[redacted]

30

वीसा / VISA

वीसा / VISA

31

[redacted]

[redacted]

[illegible] वीज़ा / VISA

वीज़ा / VISA [illegible]

36

वीज़ा/VISA

PASSPORT CANCELLED,
VISA IF ANY REMAINS VALID
Date .................. Sign...............................

[redacted]

विविध सेवा / MISCELLANEOUS SERVICE

टिप्पणी / OBSERVATION

[redacted]

35

[redacted]

पंजीकरण

विदेशों में रहने वाले भारतीय नागरिकों को सलाह दी जाती है कि वे निकटतम भारतीय मिशन/केन्द्र में अपना पंजीकरण कराएं।

चेतावनी

यह पासपोर्ट भारत सरकार की सम्पत्ति है। इस पासपोर्ट के बारे में किसी पासपोर्ट अधिकारी से इसके धारक को यदि कोई सूचना मिलती है जिसमें पासपोर्ट लौटाने की मांग भी शामिल है तो उसका तुरंत अनुपालन किया जाए।

यह पासपोर्ट डाक द्वारा किसी भी देश से बाहर न भेजा जाए। यह पासपोर्ट धारक या उसके द्वारा प्राधिकृत व्यक्ति के कब्जे में ही होना चाहिए। इसमें किसी भी प्रकार का फेरबदल या विकृति नहीं की जानी चाहिए।

पासपोर्ट गुम हो जाने, चोरी हो जाने अथवा नष्ट हो जाने पर उसकी सूचना भारत में सबसे निकटतम पासपोर्ट अधिकारी को अथवा यदि पासपोर्ट धारक विदेश में है तो निकटतम भारतीय मिशन/केन्द्र और स्थानीय पुलिस को तत्काल दी जानी चाहिए। विस्तृत पूछताछ के बाद ही डुप्लीकेट पासपोर्ट जारी किया जाएगा।

REGISTRATION

INDIAN CITIZENS RESIDENT ABROAD ARE ADVISED TO REGISTER THEMSELVES AT THE NEAREST INDIAN MISSION/POST.

CAUTION

THIS PASSPORT IS THE PROPERTY OF THE GOVERNMENT OF INDIA. ANY COMMUNICATION RECEIVED BY THE HOLDER FROM A PASSPORT AUTHORITY REGARDING THIS PASSPORT, INCLUDING DEMAND FOR ITS SURRENDER, SHOULD BE COMPLIED WITH IMMEDIATELY.

THIS PASSPORT SHOULD NOT BE SENT OUT OF ANY COUNTRY BY POST. THIS SHOULD BE IN THE CUSTODY EITHER OF THE HOLDER OR OF A PERSON AUTHORISED BY THE HOLDER. IT MUST NOT BE ALTERED OR MUTILATED IN ANY WAY.

LOSS, THEFT OR DESTRUCTION OF THIS PASSPORT SHOULD BE IMMEDIATELY REPORTED TO THE NEAREST PASSPORT AUTHORITY IN INDIA OR IF THE HOLDER IS ABROAD, TO THE NEAREST INDIAN MISSION/POST AND TO THE LOCAL POLICE. ONLY AFTER EXHAUSTIVE ENQUIRIES SHALL A DUPLICATE PASSPORT BE ISSUED.



[redacted]

Name of Father/Legal Guardian
KESAVAN VASUDEVAN

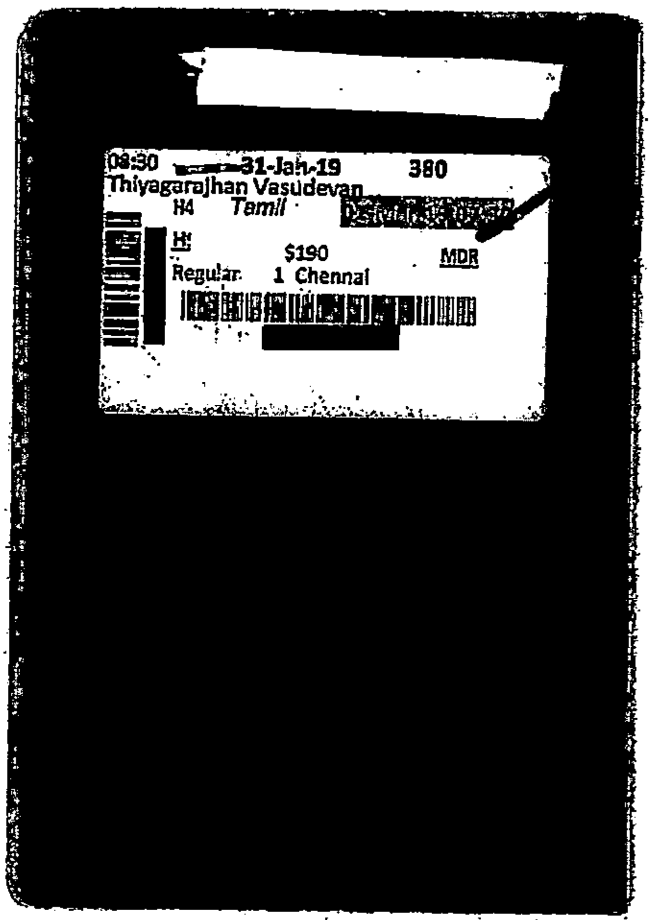
Name of Mother
KANNIAH SURIYA

Name of Spouse
HARI BABU REKHA BALI

पता / Address
NO 162/29 MANGALAM COLONY
7TH AVENUE, ANNA NAGAR (WEST)
CHENNAI 600 040 TAMILNADU

पुराने पासपोर्ट का सं. और उसके जारी होने की तिथि एवं स्थान / Old Passport No. with Date and Place of Issue
[redacted] 30/03/1994 CHENNAI

फाइल सं./ File No.
[redacted] - OLD PPT CLD & RETURNED


09:30 [redacted] 31-Jan-19 380
Thiyagarajhan Vasudevan
H4 Tamil [redacted]
H
$190 MDR
Regular 1 Chennai
[redacted]

Form **1040** Department of the Treasury—Internal Revenue Service
**U.S. Individual Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning ________, 2023, ending ________, 20 ____ See separate instructions.

| | | |
|---|---|---|
| Your first name and middle initial: REKHABALI | Last name: HARIBABU | Your social security number |
| If joint return, spouse's first name and middle initial: THIYAGARAJHAN | Last name: VASUDEVAN | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see instructions. 105 LATA PALM COURT | Apt. no. | Presidential Election Campaign |
| City, town, or post office. If you have a foreign address, also complete spaces below. ORANGEBURG | State: SC | ZIP code: 29118- |
| Foreign country name | Foreign province/state/county | Foreign postal code |

Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

**Filing Status** Check only one box.
☐ Single
☒ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS)
☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: ______

**Digital Assets** At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

**Dependents** (see instructions): If more than four dependents, see instructions and check here ☐

| (1) First name Last name | (2) Social security number | (3) Relationship to you | (4) Child tax credit | Credit for other dependents |
|---|---|---|---|---|
| CHARAN RAJ THIYAGARAJHAN | | SON | ☐ | ☒ |
| | | | ☐ | ☐ |
| | | | ☐ | ☐ |
| | | | ☐ | ☐ |

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

| | | | |
|---|---|---|---|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions) | 1a | 84,361 |
| b | Household employee wages not reported on Form(s) W-2 | 1b | |
| c | Tip income not reported on line 1a (see instructions) | 1c | |
| d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | 1d | |
| e | Taxable dependent care benefits from Form 2441, line 26 | 1e | |
| f | Employer-provided adoption benefits from Form 8839, line 29 | 1f | |
| g | Wages from Form 8919, line 6 | 1g | |
| h | Other earned income (see instructions) | 1h | |
| i | Nontaxable combat pay election (see instructions) 1i | | |
| z | Add lines 1a through 1h | 1z | 84,361 |
| 2a | Tax-exempt interest 2a ____ b Taxable interest | 2b | |
| 3a | Qualified dividends 3a ____ b Ordinary dividends | 3b | |
| 4a | IRA distributions 4a ____ b Taxable amount | 4b | |
| 5a | Pensions and annuities 5a ____ b Taxable amount | 5b | |
| 6a | Social security benefits 6a ____ b Taxable amount | 6b | |
| c | If you elect to use the lump-sum election method, check here (see instructions) ☐ | | |
| 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ | 7 | |
| 8 | Additional income from Schedule 1, line 10 | 8 | |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** | 9 | 84,361 |
| 10 | Adjustments to income from Schedule 1, line 26 | 10 | 300 |
| 11 | Subtract line 10 from line 9. This is your **adjusted gross income** | 11 | 84,061 |
| 12 | **Standard deduction or itemized deductions** (from Schedule A) | 12 | 27,700 |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A | 13 | 0 |
| 14 | Add lines 12 and 13 | 14 | 27,700 |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** | 15 | 56,361 |

Attach Sch. B if required.

Standard Deduction for—
• Single or Married filing separately, $13,850
• Married filing jointly or Qualifying surviving spouse, $27,700
• Head of household, $20,800
• If you checked any box under Standard Deduction, see instructions.



BCA

Form 1040 (2023) [illegible] 240-23-9167 **Page 2**

| | | | | |
|---|---|---|---|---|
| **Tax and Credits** | 16 | Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ | 16 | 6,325 |
| | 17 | Amount from Schedule 2, line 3 | 17 | |
| | 18 | Add lines 16 and 17 | 18 | 6,325 |
| | 19 | Child tax credit or credit for other dependents from Schedule 8812 | 19 | 500 |
| | 20 | Amount from Schedule 3, line 8 | 20 | |
| | 21 | Add lines 19 and 20 | 21 | 500 |
| | 22 | Subtract line 21 from line 18. If zero or less, enter -0- | 22 | 5,825 |
| | 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | 23 | |
| | 24 | Add lines 22 and 23. This is your total tax | 24 | 5,825 |
| **Payments** | 25 | Federal income tax withheld from: | | |
| | a | Form(s) W-2 | 25a | 6,190 |
| | b | Form(s) 1099 | 25b | |
| | c | Other forms (see instructions) | 25c | |
| | d | Add lines 25a through 25c | 25d | 6,190 |
| If you have a qualifying child, attach Sch. EIC. | 26 | 2023 estimated tax payments and amount applied from 2022 return | 26 | |
| | 27 | Earned income credit (EIC) NO | 27 | |
| | 28 | Additional child tax credit from Schedule 8812 | 28 | |
| | 29 | American opportunity credit from Form 8863, line 8 | 29 | |
| | 30 | Reserved for future use | 30 | |
| | 31 | Amount from Schedule 3, line 15 | 31 | |
| | 32 | Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits | 32 | |
| | 33 | Add lines 25d, 26, and 32. These are your total payments | 33 | 6,190 |
| **Refund** | 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 365 |
| Direct deposit? See instructions. | 35a | Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐ | 35a | 365 |
| | b | Routing number [illegible] c Type: ☒ Checking ☐ Savings | | |
| | d | Account number [illegible] | | |
| | 36 | Amount of line 34 you want applied to your 2024 estimated tax | 36 | |
| **Amount You Owe** | 37 | Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions | 37 | |
| | 38 | Estimated tax penalty (see instructions) | 38 | |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's name [illegible] Phone no. 803-934-8888 Personal identification number (PIN) [illegible]

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature Date 2-15-24 Your occupation TEACHER If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, both must sign. Date 2-8-24 Spouse's occupation HOSPITALITY If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no. 803-[illegible] Email address

**Paid Preparer Use Only**

Preparer's name [illegible] Preparer's signature Date 2-15-24 PTIN [illegible] Check if: ☒ Self-employed

Firm's name A AND E SERVICES Phone no. 803-934-8888

Firm's address [illegible] SUMTER SC 29150 Firm's EIN 22-3867458

Go to www.irs.gov/Form1040 for instructions and the latest information. Form **1040** (2023)

CamScanner 325

## 1040 U.S. Individual Income Tax Return 2022

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

**Filing Status** Check only one box: [ ] Single [X] Married filing jointly [ ] Married filing separately (MFS) [ ] Head of household (HOH) [ ] Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent

| Your first name and middle initial | Last name | Your social security number |
|---|---|---|
| THIYAGARAJHAN | VASUDEVAN | |
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
| REKHABALI | HARIBABU | |

| Home address (number and street). If you have a P.O. box, see instructions | Apt. no. |
|---|---|
| 105 LATA PALM COURT | |

| City, town or post office. If you have a foreign address, also complete spaces below | State | ZIP code |
|---|---|---|
| ORANGEBURG | SC | 29118 |

| Foreign country name | Foreign province/state/county | Foreign postal code |
|---|---|---|
| | | |

Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. [ ] You [ ] Spouse

**Digital Assets** At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [ ] Yes [X] No

**Standard Deduction** Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent
[ ] Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: [ ] Were born before January 2, 1958 [ ] Are blind Spouse: [ ] Was born before January 2, 1958 [ ] Is blind

**Dependents** (see instructions): If more than four dependents, see instr. and check here [ ]

| (1) First name | Last name | (2) Social security number | (3) Relationship to you | (4) Child tax credit | Credit for other dependents |
|---|---|---|---|---|---|
| CHARAN | VASUDEVAN | | SON | [ ] | [X] |
| | | | | [ ] | [ ] |
| | | | | [ ] | [ ] |
| | | | | [ ] | [ ] |

**Income**

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.

| | | | |
|---|---|---|---|
| 1a | Total amount from Form(s) W-2, box 1 (see instructions) | 1a | 81,374 |
| b | Household employee wages not reported on Form(s) W-2 | 1b | |
| c | Tip income not reported on line 1a (see instructions) | 1c | |
| d | Medicaid waiver payments not reported on Form(s) W-2 (see instructions) | 1d | |
| e | Taxable dependent care benefits from Form 2441, line 26 | 1e | |
| f | Employer-provided adoption benefits from Form 8839, line 29 | 1f | |
| g | Wages from Form 8919, line 6 | 1g | |
| h | Other earned income (see instructions) | 1h | |
| i | Nontaxable combat pay election (see instructions) 1i | | |
| z | Add lines 1a through 1h | 1z | 81,374 |
| 2a | Tax-exempt interest 2a / b Taxable interest | 2b | 4 |
| 3a | Qualified dividends 3a / b Ordinary dividends | 3b | |
| 4a | IRA distributions 4a / b Taxable amount | 4b | |
| 5a | Pensions and annuities 5a / b Taxable amount | 5b | |
| 6a | Soc. sec. ben. 6a / b Taxable amount | 6b | |
| c | If you elect to use the lump-sum election method, check here (see instructions) [ ] | | |
| 7 | Capital gain or (loss). Attach Schedule D if required. If not required, check here [ ] | 7 | |
| 8 | Other income from Schedule 1, line 10 | 8 | 0 |
| 9 | Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income | 9 | 81,378 |
| 10 | Adjustments to income from Schedule 1, line 26 | 10 | 0 |
| 11 | Subtract line 10 from line 9. This is your adjusted gross income | 11 | 81,378 |
| 12 | Standard deduction or itemized deductions (from Schedule A) | 12 | 25,900 |
| 13 | Qualified business income deduction from Form 8995 or Form 8995-A | 13 | |
| 14 | Add lines 12 and 13 | 14 | 25,900 |
| 15 | Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income | 15 | 55,478 |

Attach Sch. B if required.

Standard Deduction for—
• Single or Married filing separately, $12,950
• Married filing jointly or Qualifying surviving spouse, $25,900
• Head of household, $19,400
• If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2022)

DAA

**Credits** 3 ☐ ______ | 16 | 6,246

| | | | | | |
|---|---|---|---|---|---|
| 17 | Amount from Schedule 2, line 3 | | | 17 | |
| 18 | Add lines 16 and 17 | | | 18 | 6,246 |
| 19 | Child tax credit or credit for other dependents from Schedule 8812 | | | 19 | 500 |
| 20 | Amount from Schedule 3, line 8 | | | 20 | 1,500 |
| 21 | Add lines 19 and 20 | | | 21 | 2,000 |
| 22 | Subtract line 21 from line 18. If zero or less, enter -0- | | | 22 | 4,246 |
| 23 | Other taxes, including self-employment tax, from Schedule 2, line 21 | | | 23 | |
| 24 | Add lines 22 and 23. This is your total tax | | | 24 | 4,246 |

**Payments**

| | | | | | |
|---|---|---|---|---|---|
| 25 | Federal income tax withheld from: | | | | |
| a | Form(s) W-2 | 25a | 5,145 | | |
| b | Form(s) 1099 | 25b | 1 | | |
| c | Other forms (see instructions) | 25c | | | |
| d | Add lines 25a through 25c | | | 25d | 5,146 |
| 26 | 2022 estimated tax payments and amount applied from 2021 return | | | 26 | |
| 27 | Earned income credit (EIC) | 27 | | | |
| 28 | Additional child tax credit from Schedule 8812 | 28 | | | |
| 29 | American opportunity credit from Form 8863, line 8 | 29 | 1,000 | | |
| 30 | Reserved for future use | 30 | | | |
| 31 | Amount from Schedule 3, line 15 | 31 | | | |
| 32 | Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits | | | 32 | 1,000 |
| 33 | Add lines 25d, 26, and 32. These are your total payments | | | 33 | 6,146 |

If you have a qualifying child, attach Sch. EIC.

**Refund**

| | | | |
|---|---|---|---|
| 34 | If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid | 34 | 1,900 |
| 35a | Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐ | 35a | 1,900 |

Direct deposit? See instructions.

b Routing number 053904483 c Type: ☐ Checking ☒ Savings

d Account number 223009208826

36 Amount of line 34 you want applied to your 2023 estimated tax | 36 |

COPY

**Amount You Owe**

37 Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to *www.irs.gov/Payments* or see instructions | 37 |

38 Estimated tax penalty (see instructions) | 38 |

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's name MELISSA B. CAIN, CPA Phone no. 803-516-5838 Personal identification number (PIN) 55555

**Sign Here**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

| Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.) |
|---|---|---|---|
| Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) |

Phone no. | Email address

**Paid Preparer Use Only**

| Preparer's name | Preparer's signature | Date | PTIN | Check if: |
|---|---|---|---|---|
| MELISSA B. CAIN, CPA | MELISSA B. CAIN, CPA | 06/16/23 | P00915557 | ☒ Self-employed |

Firm's name MELISSA B. CAIN, CPA, LLC — Phone no. 803-516-5838

Firm's address 1721 ST MATTHEWS RD ORANGEBURG SC 29118 — Firm's EIN 46-2720027

Go to *www.irs.gov/Form1040* for instructions and the latest information.



DAA

# Immigrant Petition for Alien Workers

**Department of Homeland Security**
U.S. Citizenship and Immigration Services

**USCIS**
**Form I-140**
OMB No. 1615-0015
Expires 06/30/2022

| For USCIS Use Only | Fee Stamp | Priority Date | Consulate | Action Block |
|---|---|---|---|---|
| | | | | |

**Classification**

- ☐ 203(b)(1)(A) Alien of Extraordinary Ability
- ☐ 203(b)(1)(B) Outstanding Professor or Researcher
- ☐ 203(b)(1)(C) Multinational Executive or Manager
- ☐ 203(b)(2) Member of Professions with Advanced Degree/Exceptional Ability
- ☐ 203(b)(3)(A)(i) Skilled Worker
- ☐ 203(b)(3)(A)(ii) Professional
- ☐ 203(b)(3)(A)(iii) Other Worker

**Certification**

- ☐ National Interest Waiver (NIW)
- ☐ Schedule A, Group I
- ☐ Schedule A, Group II

Remarks

| To be completed by an Attorney or Accredited Representative (if any). | ☑ Select this box if Form G-28 or Form G-28I is attached. | Attorney State Bar Number (if applicable) | Attorney or Accredited Representative USCIS Online Account Number (if any) |
|---|---|---|---|
| | | SC 066369 | |

▶ **START HERE - Type or print in black ink.**

## Part 1. Information About the Person or Organization Filing This Petition

If an individual is filing this petition, answer **Item Numbers 1.a. - 1.c.** If a company or organization is filing this petition, answer **Item Number 2.**

**1.a.** Family Name (Last Name)

**1.b.** Given Name (First Name)

**1.c.** Middle Name

**2.** Company or Organization Name: Orangeburg County School District

### Mailing Address

**3.a.** In Care Of Name: Ernest Holiday

**3.b.** Street Number and Name: 102 Founders Court

**3.c.** ☐ Apt. ☐ Ste. ☐ Flr.

**3.d.** City or Town: Orangeburg

**3.e.** State: SC **3.f.** ZIP Code: 29118

**3.g.** Province

**3.h.** Postal Code

**3.i.** Country: United States

### Other Information

**4.** IRS Employer Identification Number (EIN) ▶ 83-3861192

**5.** U.S. Social Security Number (SSN) (if any) ▶

**6.** USCIS Online Account Number (if any) ▶

## Part 2. Petition Type

This petition is being filed for (select **only one** box):

**1.a.** ☐ An alien of extraordinary ability.

**1.b.** ☐ An outstanding professor or researcher.

**1.c.** ☐ A multinational executive or manager.

**1.d.** ☐ A member of the professions holding an advanced degree or an alien of exceptional ability (who is NOT seeking a National Interest Waiver (NIW)).

**1.e.** ☑ A professional (at a minimum, possessing a bachelor's degree or a foreign degree equivalent to a U.S. bachelor's degree).

**1.f.** ☐ A skilled worker (requiring at least two years of specialized training or experience).

**1.g.** ☐ Any other worker (requiring less than two years of training or experience).

**1.h.** ☐ An alien applying for an NIW (who IS a member of the professions holding an advanced degree or an alien of exceptional ability).

## Part 2. Petition Type (continued)

This petition is being filed (select only one box):

2.a. ☐ To amend a previously filed petition.

Previous Petition Receipt Number ▶

2.b. ☐ For the Schedule A, Group I or II designation.

## Part 3. Information About the Person for Whom You Are Filing

1.a. Family Name (Last Name): HARIBABU

1.b. Given Name (First Name): Rekha

1.c. Middle Name: Bali

### Mailing Address

2.a. In Care Of Name: Rekha Haribabu

2.b. Street Number and Name: 169 Usha Court

2.c. ☐ Apt. ☐ Ste. ☐ Flr.

2.d. City or Town: Crangeburg

2.e. State: SC 2.f. ZIP Code: 29118

2.g. Province:

2.h. Postal Code:

2.i. Country: USA

### Other Information

3. Date of Birth (mm/dd/yyyy):

4. City/Town/Village of Birth: Chennai

5. State or Province of Birth: Tamil Nadu

6. Country of Birth: India

7. Country of Citizenship or Nationality: India

8. Alien Registration Number (A-Number) (if any) ▶ A-

9. U.S. SSN (if any) ▶ 040159167

### Information About His or Her Last Arrival in the United States

If the person for whom you are filing is in the United States, provide the following information.

10. Date of Last Arrival (mm/dd/yyyy): 02/07/2020

11.a. Form I-94 Arrival-Departure Record Number ▶ 48012906 4A2

11.b. Expiration Date of Authorized Stay Shown on Form I-94 (mm/dd/yyyy): 02/21/2021

11.c. Status on Form I-94 (for example, class of admission, or paroled, if paroled): H-1B

12. Passport Number: J4506576

13. Travel Document Number: N/A

14. Country of Issuance for Passport or Travel Document: India

15. Expiration Date for Passport or Travel Document (mm/dd/yyyy): 02/21/2021

## Part 4. Processing Information

Provide the following information for the person named in Part 3. (select only one box):

1.a. ☐ Alien will apply for a visa abroad at a U.S. Embassy or U.S. Consulate at:

1.b. City or Town:

1.c. Country:

2.a. ☑ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.

## Part 4. Processing Information (continued)

**2.b.** Alien's current country of residence or, if now in the United States, last country of permanent residence abroad.

India

If you provided a United States address in **Part 3.**, provide the person's foreign address in **Item Numbers 3.a. - 3.f.**:

**3.a.** Street Number and Name: 162/29 Mangalam Colony 7th Ave. Anna Nagar

**3.b.** ☐ Apt. ☐ Ste. ☐ Flr.

**3.c.** City or Town: Chennai

**3.d.** Province: Tamil Nadu (State)

**3.e.** Postal Code: 600040

**3.f.** Country: India

If the person's native alphabet is other than Roman letters, type or print the person's foreign name and address in the native alphabet in **Item Numbers 4.a. - 4.c.**:

**4.a.** Family Name (Last Name): N/A

**4.b.** Given Name (First Name):

**4.c.** Middle Name:

### Mailing Address

**5.a.** In Care Of Name: Rekha Haribabu

**5.b.** Street Number and Name: 169 Usha Court

**5.c.** ☐ Apt. ☐ Ste. ☐ Flr.

**5.d.** City or Town: Orangeburg

**5.e.** Province:

**5.f.** Postal Code: 29118

**5.g.** Country: USA

If you answer "Yes" to **Item Numbers 6.a. - 10.**, provide the case number, office location, date of decision, and disposition of the decision in the space provided in **Part 11. Additional Information.**

**6.a.** Are you filing any other petitions or applications with this Form I-140? ☐ Yes ☑ No

**6.b.** If you answered "Yes" to **Item Number 6.a.**, select all applicable boxes:

☐ Form I-485

☐ Form I-131

☐ Form I-765

☐ Other (Provide an explanation in **Part 11. Additional Information.**)

**7.** Is the person for whom you are filing in removal proceedings? ☐ Yes ☑ No

**8.** Has any immigrant visa petition ever been filed by or on behalf of this person? ☐ Yes ☑ No

**9.** Are you filing this petition without an original labor certification because the original labor certification was previously submitted in support of another Form I-140? ☐ Yes ☑ No

**10.** If you are filing this petition without an original labor certification, are you requesting that U.S. Citizenship and Immigration Services (USCIS) request a duplicate labor certification from the Department of Labor (DOL)? N/A ☐ Yes ☐ No

## Part 5. Additional Information About the Petitioner

Type of petitioner (select only one box):

**1.a.** ☑ Employer

**1.b.** ☐ Self

**1.c.** ☐ Other (For example, Lawful Permanent Resident, U.S. citizen or any other person filing on behalf of the alien)

If a company or an organization is filing this petition, provide the following information:

**2.** Type of Business: Public School District

**3.** Date Established (mm/dd/yyyy): 2019

**4.** Current Number of U.S. Employees: 1800

**5.** Gross Annual Income $ Not for profit

**6.** Net Annual Income $ Not for profit

**7.** NAICS Code ▶ 6 1 1 1 1 0

**8.** Labor Certification DOL Case Number: A-19354-98602

## Part 5. Additional Information About the Petitioner (continued)

9. Labor Certification DOL Filing Date (mm/dd/yyyy) 01/08/2020

10. Labor Certification Expiration Date (mm/dd/yyyy) 06/09/2021

If an individual is filing this petition, provide the following information.

11. Occupation

12. Annual Income $

## Part 6. Basic Information About the Proposed Employment

1. Job Title: Higher School Science Teacher

2. SOC Code: 25 - 2031

3. Nontechnical Job Description
Beneficiary will teach science courses to high school students at Edisto High School and possess a valid S.C. teaching license at all times.

4. Is this a full-time position? ☑ Yes ☐ No

5. If the answer to Item Number 4. is "No," how many hours per week for the position?
N/A

6. Is this a permanent position? ☑ Yes ☐ No

7. Is this a new position? ☐ Yes ☑ No

8. Wages (Specify hour, week, month, or year):
$ 56,001 per year

### Worksite Location

For Item Numbers 9.a. - 9.e., provide the address where the person will work if different from the address provided in Part 1.

9.a. Street Number and Name: 500 RM Foster Road

9.b. ☐ Apt. ☐ Ste. ☐ Flr.

9.c. City or Town: Cordova

9.d. State: SC 9.e. ZIP Code: 29039

## Part 7. Information About the Spouse and All Children of the Person for Whom You Are Filing

For Part 7., provide information on the spouse and all children related to the individual for whom you are filing this petition. Also, note if the individual will apply for a visa abroad or adjustment of status as the dependent of the individual for whom the petition is filed. If you need extra space to provide information about additional family members, use the space provided in Part 11. Additional Information.

**Person 1**

1.a. Family Name (Last Name): Thiyagarajhan

1.b. Given Name (First Name): Charan

1.c. Middle Name: Rajhan

2. Date of Birth (mm/dd/yyyy)

3. Country of Birth: India

4. Relationship: Child

5. Is he or she applying for adjustment of status? ☐ Yes ☑ No

6. Is he or she applying for a visa abroad? ☐ Yes ☑ No

**Person 2**

7.a. Family Name (Last Name): N/A

7.b. Given Name (First Name)

7.c. Middle Name

8. Date of Birth (mm/dd/yyyy)

9. Country of Birth

10. Relationship

11. Is he or she applying for adjustment of status? ☐ Yes ☐ No

12. Is he or she applying for a visa abroad? ☐ Yes ☐ No

## Part 7. Information About Spouse and All Children of the Person for Whom You Are Filing (continued)

**Person 3**

**13.a.** Family Name (Last Name) N/A

**13.b.** Given Name (First Name)

**13.c.** Middle Name

**14.** Date of Birth (mm/dd/yyyy)

**15.** Country of Birth

**16.** Relationship

**17.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**18.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 4**

**19.a.** Family Name (Last Name) N/A

**19.b.** Given Name (First Name)

**19.c.** Middle Name

**20.** Date of Birth (mm/dd/yyyy)

**21.** Country of Birth

**22.** Relationship

**23.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**24.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 5**

**25.a.** Family Name (Last Name) N/A

**25.b.** Given Name (First Name)

**25.c.** Middle Name

**26.** Date of Birth (mm/dd/yyyy)

**27.** Country of Birth

**28.** Relationship

**29.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**30.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

**Person 6**

**31.a.** Family Name (Last Name) N/A

**31.b.** Given Name (First Name)

**31.c.** Middle Name

**32.** Date of Birth (mm/dd/yyyy)

**33.** Country of Birth

**34.** Relationship

**35.** Is he or she applying for adjustment of status? ☐ Yes ☐ No

**36.** Is he or she applying for a visa abroad? ☐ Yes ☐ No

## Part 8. Statement, Contact Information, Declaration, Certification, and Signature of the Petitioner or Authorized Signatory and Signature

**NOTE:** Read the Penalties section of the Form I-140 Instructions before completing this part.

### Petitioner's or Authorized Signatory's Statement

**NOTE:** Select the box for either **Item Number 1.a.** or **1.b.** If applicable, select the box for **Item Number 2.**

1.a. ☑ I can read and understand English, and I have read and understand every question and instruction on this petition and my answer to every question.

1.b. ☐ The interpreter named in **Part 9.** has read to me every question and instruction on this petition and my answer to every question in ____________, a language in which I am fluent. I understood all of this information as interpreted.

2. ☑ At my request, the preparer named in **Part 10.**, Lawrence Needle, prepared this petition for me based only upon information I provided or authorized.

### Authorized Signatory's Contact Information

3.a. Authorized Signatory's Family Name (Last Name): Holliday

3.b. Authorized Signatory's Given Name (First Name): Ernest

4. Authorized Signatory's Title: Asst. Superintendent of Human Resources

5. Authorized Signatory's Daytime Telephone Number: (803) 534-5454

6. Authorized Signatory's Mobile Telephone Number (if any):

7. Authorized Signatory's Email Address (if any): ernest.holliday@ocsdsc.org

### Petitioner's or Authorized Signatory's Declaration and Certification

Copies of any documents submitted are exact photocopies of unaltered, original documents, and I understand that, as the petitioner, I may be required to submit original documents to USCIS at a later date.

I authorize the release of any information from my records, or from the petitioning organization's records, to USCIS or other entities and persons where necessary to determine eligibility for the immigration benefit sought or where authorized by law. I recognize the authority of USCIS to conduct audits of this petition using publicly available open source information. I also recognize that any supporting evidence submitted in support of this petition may be verified by USCIS through any means determined appropriate by USCIS, including but not limited to, on-site compliance reviews.

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization.

I certify, under penalty of perjury, that I have reviewed this petition, I understand all of the information contained in, and submitted with, my petition, and all of this information is complete, true, and correct.

### Petitioner's or Authorized Signatory's Signature

8.a. Petitioner's Signature: Ernest Holliday

8.b. Date of Signature (mm/dd/yyyy): 1/5/21

**NOTE TO ALL PETITIONERS AND AUTHORIZED SIGNATORIES:** If you do not completely fill out this petition or fail to submit required documents listed in the Instructions, USCIS may delay a decision on or deny your petition.

## Part 9. Interpreter's Contact Information, Certification, and Signature

Provide the following information about the interpreter.

### Interpreter's Full Name

1.a. Interpreter's Family Name (Last Name):

1.b. Interpreter's Given Name (First Name):

2. Interpreter's Business or Organization Name (if any):

## Part 9. Interpreter's Contact Information, Certification, and Signature (continued)

### Interpreter's Mailing Address

3.a. Street Number and Name

3.b. ☐ Apt. ☐ Ste. ☐ Flr.

3.c. City or Town

3.d. State 3.e. ZIP Code

3.f. Province

3.g. Postal Code

3.h. Country

### Interpreter's Contact Information

4. Interpreter's Daytime Telephone Number

5. Interpreter's Mobile Telephone Number

6. Interpreter's Email Address (if any)

### Interpreter's Certification

I certify, under penalty of perjury, that:

I am fluent in English and ______,
which is the same language specified in **Part 8., Item Number 1.b.**, and I have read to this petitioner or the authorized signatory in the identified language every question and instruction on this petition and his or her answer to every question. The petitioner or authorized signatory informed me that he or she understands every instruction, question, and answer on the petition, including the **Petitioner's or Authorized Signatory's Declaration and Certification**, and has verified the accuracy of every answer.

### Interpreter's Signature

7.a. Interpreter's Signature

7.b. Date of Signature (mm/dd/yyyy)

## Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Petition, if Other Than the Authorized Individual

Provide the following information about the preparer.

### Preparer's Full Name

1.a. Preparer's Family Name (Last Name)
Needle

1.b. Preparer's Given Name (First Name)
Lawrence

2. Preparer's Business or Organization (if any)
Lawrence J Needle

### Preparer's Mailing Address

3.a. Street Number and Name: PO Box 924

3.b. ☐ Apt. ☐ Ste. ☐ Flr.

3.c. City or Town: Columbia

3.d. State: SC 3.e. ZIP Code: 29202

3.f. Province

3.g. Postal Code

3.h. Country
United States

### Preparer's Contact Information

4. Preparer's Daytime Telephone Number
(803) 376-1203

5. Preparer's Mobile Telephone Number (if any)

6. Preparer's Email Address (if any)
lneedle@lneedle.com

## Part 10. Contact Information, Declaration, and Signature of the Person Preparing this Petition, If Other Than the Authorized Individual (continued)

### *Preparer's Statement*

**7.a.** ☐ I am not an attorney or accredited representative but have prepared this petition on behalf of the petitioner and with the petitioner's consent.

**7.b.** ☑ I am an attorney or accredited representative and my representation of the petitioner in this case ☑ extends ☐ does not extend beyond the preparation of this application.

**NOTE:** If you are an attorney or accredited representative, you may need to submit a completed Form G-28, Notice of Entry of Appearance as Attorney or Accredited Representative, or Form G-28I, Notice of Entry of Appearance as Attorney In Matters Outside the Geographical Confines of the United States, with this petition.

### *Preparer's Certification*

By my signature, I certify, under penalty of perjury, that I prepared this petition at the request of the petitioner or authorized signatory. The petitioner has reviewed this completed petition, including the **Petitioner's or Authorized Signatory's Declaration and Certification**, and informed me that all of this information in the form and in the supporting documents is complete, true, and correct.

### *Preparer's Signature*

**8.a.** Preparer's Signature [signature]

**8.b.** Date of Signature (mm/dd/yyyy) 1/15/2021

## Part 11. Additional Information

If you need extra space to provide any additional information within this petition, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this petition or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number, Part Number,** and **Item Number** to which your answer refers; and sign and date each sheet.

**1.a** Family Name (Last Name)

**1.b.** Given Name (First Name)

**1.c.** Middle Name

**2.** IRS EIN ▶ 83-3861192

**3.a.** Page Number **3.b.** Part Number **3.c.** Item Number

**3.d.**

**4.a.** Page Number **4.b.** Part Number **4.c.** Item Number

**4.d.**

**5.a.** Page Number **5.b.** Part Number **5.c.** Item Number

**5.d.**

**6.a.** Page Number **6.b.** Part Number **6.c.** Item Number

**6.d.**

**7.a.** Page Number **7.b.** Part Number **7.c.** Item Number

**7.d.**

**U.S. Department of Labor**

**Employment and Training Administration**
Office of Foreign Labor Certification
Atlanta National Processing Center
Harris Tower
233 Peachtree Street, Suite 410
Atlanta, GA 30303

December 11, 2020

Orangeburg County School District
c/o Ernest Holiday
102 Founders Court
Orangeburg, SC 29118

ETA Case Number: A-19354-98602
Foreign Worker's Name: REKHA BALI HARIBABU
Occupation Title: High School Science Teacher
Occupation Code: 25-2031
Priority Date: JANUARY 08, 2020

Dear Orangeburg County School District,

The United States Department of Labor has made a determination on your Application for Permanent Employment Certification (ETA Form 9089) pursuant to Departmental regulations at 20 CFR §656.24 and as required by the Immigration and Nationality Act, as amended.

**Form ETA 9089 has been certified and is enclosed.** This certification must be attached to the I-140 petition and filed with the appropriate office of the United States Citizenship and Immigration Services.

Sincerely,

PERM Certifying Officer

Enclosure(s): ETA Form 9089

**I. Recruitment Information Continued**

| |
|---|
| 12. Date of second newspaper advertisement or date of publication of journal identified in question 11: 11/03/2019 |

***d. Professional Recruitment Information -- Complete if the answer to question I.a.1 is YES or if the answer to I.a.2-B is YES. Complete at least 3 of the items.***

| | |
|---|---|
| 13. Dates advertised at job fair From: To: | 14. Dates of on-campus recruiting From: 10/25/2019 To: 11/22/2019 |
| 15. Dates posted on employer web site From: 10/18/2019 To: 11/18/2019 | 16. Dates advertised with trade or professional organization From: 10/18/2019 To: 11/18/2019 |
| 17. Dates listed with job search web site From: To: | 18. Dates listed with private employment firm From: To: |
| 19. Dates advertised with employee referral program From: To: | 20. Dates advertised with campus placement office From: To: |
| 21. Dates advertised with local or ethnic newspaper From: To: | 22. Dates advertised with radio or TV ads From: To: |

***e. General Information – All must complete this section.***

| | |
|---|---|
| 23. Has the employer received payment of any kind for the submission of this application? | ☐ Yes ☑ No |
| 23-A. If Yes, describe details of the payment including the amount, date and purpose of the payment: | |
| 24. Has the bargaining representative for workers in the occupation in which the alien will be employed been provided with notice of this filing at least 30 days but not more than 180 days before the date the application is filed? | ☐ Yes ☐ No ☑ NA |
| 25. If there is no bargaining representative, has a notice of this filing been posted for 10 business days in a conspicuous location at the place of employment, ending at least 30 days before but not more than 180 days before the date the application is filed? | ☑ Yes ☐ No ☐ NA |
| 26. Has the employer had a layoff in the area of intended employment in the occupation involved in this application or in a related occupation within the six months immediately preceding the filing of this application? | ☐ Yes ☑ No |
| 26-A. If Yes, were the laid off U.S. workers notified and considered for the job opportunity for which certification is sought? | ☐ Yes ☐ No ☐ NA |

**J. Alien Information (This section must be filled out. This information must be different from the agent or attorney information listed in Section E).**

| | | | |
|---|---|---|---|
| 1. Alien's last name HARIBABU | First name REKHA BALI | Full middle name | |
| 2. Current address 1 126 TONYOTA COURT | | | |
| Address 2 APT. 126 | | | |
| 3. City ORANGEBURG | State/Province SC | Country UNITED STATES OF AMERICA | Postal code 29118 |
| 4. Phone number of current residence 803-553-7403 | | | |
| 5. Country of citizenship INDIA | | 6. Country of birth INDIA | |
| 7. Alien's date of birth | | 8. Class of admission H-1B | |
| 9. Alien registration number (A#) | | 10. Alien admission number (I-94) 66852815430 | |
| 11. Education: highest level achieved as required by the requested job opportunity: ☐ None ☐ High School ☐ Associate's ☑ Bachelor's ☐ Master's ☐ Doctorate ☐ Other | | | |

**J. Alien Information Continued**

| | |
|---|---|
| 11-A. If Other indicated in question 11, specify | |
| 12. Specify major field(s) of study<br>SCIENCE (CHEMISTRY) | |
| 13. Year relevant education completed<br>1993 | |
| 14. Institution where relevant education specified in question 11 was received<br>UNIVERSITY OF MADRAS | |
| 15. Address 1 of conferring institution<br>NAVALAR NAGAR, CHEPAUK<br>Address 2 | |
| 16. City: CHENNAI; State/Province: TAMIL NADU; Country: INDIA; Postal code: 600005 | |
| 17. Did the alien complete the training required for the requested job opportunity, as indicated in question H.5? | ☐ Yes ☐ No ☑ NA |
| 18. Does the alien have the experience as required for the requested job opportunity indicated in question H.6? | ☐ Yes ☐ No ☑ NA |
| 19. Does the alien possess the alternate combination of education and experience as indicated in question H.8? | ☐ Yes ☐ No ☑ NA |
| 20. Does the alien have the experience in an alternate occupation specified in question H.10? | ☐ Yes ☐ No ☑ NA |
| 21. Did the alien gain any of the qualifying experience with the employer in a position substantially comparable to the job opportunity requested? | ☐ Yes ☐ No ☑ NA |
| 22. Did the employer pay for any of the alien's education or training necessary to satisfy any of the employer's job requirements for this position? | ☐ Yes ☑ No |
| 23. Is the alien currently employed by the petitioning employer? | ☑ Yes ☐ No |

**K. Alien Work Experience**

**List all jobs the alien has held during the past 3 years. Also list any other experience that qualifies the alien for the job opportunity for which the employer is seeking certification.**

*a. Job 1*

| | | | |
|---|---|---|---|
| 1. Employer name<br>ORANGEBURG COUNTY SCHOOL DISTRICT | | | |
| 2. Address 1<br>102 FOUNDERS COURT<br>Address 2 | | | |
| 3. City<br>ORANGEBURG | State/Province<br>SC | Country<br>UNITED STATES OF AMERICA | Postal code<br>29118 |
| 4. Type of business<br>SCHOOL DISTRICT | | 5. Job title<br>HIGH SCHOOL SCIENCE TEACH | |
| 6. Start date<br>09/12/2017 | 7. End date | 8. Number of hours worked per week<br>40 | |

Job 1 continued on next page

**K. Alien Work Experience Continued**

9. Job details (duties performed, use of tools, machines, equipment, skills, qualifications, certifications, licenses, etc. Include the phone number of the employer and the name of the alien's supervisor.)

BENEFICIARY TEACHES SCIENCE COURSES TO HIGH SCHOOL STUDENTS AT EDISTO HIGH SCHOOL AND POSSESSES A VALID S.C. TEACHING LICENSE IN SCIENCE AT ALL TIMES.

***b. Job 2***

| | | | |
|---|---|---|---|
| 1. Employer name<br>Marion County School District | | | |
| 2. Address 1<br>719 North Main Street | | | |
| Address 2 | | | |
| 3. City<br>Marion | State/Province<br>SC | Country<br>UNITED STATES OF AMERICA | Postal code<br>29571 |
| 4. Type of business<br>School District | | 5. Job title<br>High School Science Teach | |
| 6. Start date<br>09/12/2016 | 7. End date<br>08/28/2017 | 8. Number of hours worked per week<br>40 | |

9. Job details (duties performed, use of tools, machines, equipment, skills, qualifications, certifications, licenses, etc. Include the phone number of the employer and the name of the alien's supervisor.)

She taught Science courses (specifically Physical Science) to high school students at Marion High School, located in Marion, SC. The beneficiary possessed a valid S.C. teaching license with certification in Science at all times.

***c. Job 3***

| | | | |
|---|---|---|---|
| 1. Employer name<br>Richland County School District One | | | |
| 2. Address 1<br>1616 Richland Street | | | |
| Address 2 | | | |
| 3. City<br>Columbia | State/Province<br>SC | Country<br>UNITED STATES OF AMERICA | Postal code<br>29201 |
| 4. Type of business<br>School District | | 5. Job title<br>High School Science Teache | |
| 6. Start date<br>08/01/2014 | 7. End date<br>06/01/2016 | 8. Number of hours worked per week<br>40 | |

Job 3 continued on next page

**K. Alien Work Experience Continued**

9. Job details (duties performed, use of tools, machines, equipment, skills, qualifications, certifications, licenses, etc. Include the phone number of the employer and the name of the alien's supervisor.)

Beneficiary taught Science courses (specifically AP Chemistry, Honors Chemistry, and Physics) to students at Columbia High School, located in Columbia, SC. She possessed a valid S.C. teaching license at all times.

**L. Alien Declaration**

*I declare under penalty of perjury that Sections J and K are true and correct. I understand that to knowingly furnish false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by a fine or imprisonment up to five years or both under 18 U.S.C. §§ 2 and 1001. Other penalties apply as well to fraud or misuse of ETA immigration documents and to perjury with respect to such documents under 18 U.S.C. §§ 1546 and 1621.*

*In addition, I further declare under penalty of perjury that I intend to accept the position offered in Section H of this application if a labor certification is approved and I am granted a visa or an adjustment of status based on this application.*

| 1. Alien's last name | First name | Full middle name |
|---|---|---|
| HARIBABU | REKHA BALI | |
| 2. Signature | Date signed | |
| Rekha Bali | 12/14/2020 | |

*Note* – The signature and date signed do not have to be filled out when electronically submitting to the Department of Labor for processing, but must be complete when submitting by mail. If the application is submitted electronically, any resulting certification MUST be signed *immediately upon receipt* from DOL before it can be submitted to USCIS for final processing.

**M. Declaration of Preparer**

| 1. Was the application completed by the employer? If No, you must complete this section | ☐ Yes | ☑ No |
|---|---|---|

***I hereby certify that I have prepared this application at the direct request of the employer listed in Section C and that to the best of my knowledge the information contained herein is true and correct.*** *I understand that to knowingly furnish false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by a fine, imprisonment up to five years or both under 18 U.S.C. §§ 2 and 1001. Other penalties apply as well to fraud or misuse of ETA immigration documents and to perjury with respect to such documents under 18 U.S.C. §§ 1546 and 1621.*

| 2. Preparer's last name | First name | Middle initial |
|---|---|---|
| NEEDLE | LAWRENCE | J |
| 3. Title | | |
| ATTORNEY | | |
| 4. E-mail address | | |
| LNEEDLE@LNEEDLE.COM | | |
| 5. Signature | Date signed | |
| [signature] | 1/5/2021 | |

*Note* – The signature and date signed do not have to be filled out when electronically submitting to the Department of Labor for processing, but must be complete when submitting by mail. If the application is submitted electronically, any resulting certification MUST be signed *immediately upon receipt* from DOL before it can be submitted to USCIS for final processing.

Application for Permanent Employment Certification

ETA Form 9089

**U.S. Department of Labor**

**N. Employer Declaration**

***By virtue of my signature below, I HEREBY CERTIFY the following conditions of employment:***

1. The offered wage equals or exceeds the prevailing wage and I will pay at least the prevailing wage.
2. The wage is not based on commissions, bonuses or other incentives, unless I guarantees a wage paid on a weekly, bi-weekly, or monthly basis that equals or exceeds the prevailing wage.
3. I have enough funds available to pay the wage or salary offered the alien.
4. I will be able to place the alien on the payroll on or before the date of the alien's proposed entrance into the United States.
5. The job opportunity does not involve unlawful discrimination by race, creed, color, national origin, age, sex, religion, handicap, or citizenship.
6. The job opportunity is not:
   a. Vacant because the former occupant is on strike or is being locked out in the course of a labor dispute involving a work stoppage; or
   b. At issue in a labor dispute involving a work stoppage.
7. The job opportunity's terms, conditions, and occupational environment are not contrary to Federal, state or local law.
8. The job opportunity has been and is clearly open to any U.S. worker.
9. The U.S. workers who applied for the job opportunity were rejected for lawful job-related reasons.
10. The job opportunity is for full-time, permanent employment for an employer other than the alien.

I hereby designate the agent or attorney identified in section E (if any) to represent me for the purpose of labor certification and, by virtue of my signature in Block 3 below, I take full responsibility for the accuracy of any representations made by my agent or attorney.

I declare under penalty of perjury that I have read and reviewed this application and that to the best of my knowledge the information contained herein is true and accurate. *I understand that to knowingly furnish false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by a fine or imprisonment up to five years or both under 18 U.S.C. §§ 2 and 1001. Other penalties apply as well to fraud or misuse of ETA immigration documents and to perjury with respect to such documents under 18 U.S.C. §§ 1546 and 1621.*

| 1. Last name | First name | Middle initial |
|---|---|---|
| HOLIDAY | ERNEST | |
| 2. Title | | |
| Chief Human Resources Officer | | |
| 3. Signature | Date signed | |
| Ernest Holiday | 1/5/21 | |

*Note* – The signature and date signed do not have to be filled out when electronically submitting to the Department of Labor for processing, but must be complete when submitting by mail. If the application is submitted electronically, any resulting certification MUST be signed *immediately upon receipt* from DOL before it can be submitted to USCIS for final processing.

**O. U.S. Government Agency Use Only**

Pursuant to the provisions of Section 212 (a)(5)(A) of the Immigration and Nationality Act, as amended, I hereby certify that there are not sufficient U.S. workers available and the employment of the above will not adversely affect the wages and working conditions of workers in the U.S. similarly employed.

This Certification is valid from 12/11/2020 to 06/09/2021

Certifying Officer — 12/11/2020

Signature of Certifying Officer — Date Signed

A-19354-98602 — 01/08/2020

Case Number — Filing Date

**P. OMB Information** *Paperwork Reduction Act Information Control Number 1205-0451*

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number.

Respondent's reply to these reporting requirements is required to obtain the benefits of permanent employment certification (Immigration and Nationality Act, Section 212(a)(5)). Public reporting burden for this collection of information is estimated to average 2 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate to the Division of Foreign Labor Certification * U.S. Department of Labor * 200 Constitution Ave. Box 12-200, NW * Washington, DC * 20210.
**Do NOT send the completed application to this address.**

**Q. Privacy Statement Information**

In accordance with the Privacy Act of 1974, as amended (5 U.S.C. 552a), you are hereby notified that the information provided herein is protected under the Privacy Act. The Department of Labor (Department or DOL) maintains a System of Records titled Employer Application and Attestation File for Permanent and Temporary Alien Workers (DOL/ETA-7) that includes this record.

Under routine uses for this system of records, case files developed in processing labor certification applications, labor condition applications, or labor attestations may be released as follows: In connection with appeals of denials before the DOL Office of Administrative Law Judges and Federal courts, records may be released to the employers that filed such applications, their representatives, to named alien beneficiaries or their representatives, and to the DOL Office of Administrative Law Judges and Federal courts; and in connection with administering and enforcing immigration laws and regulations, records may be released to such agencies as the DOL Office of Inspector General, Employment Standards Administration, the Department of Homeland Security, and the Department of State.

Further relevant disclosures may be made in accordance with the Privacy Act and under the following circumstances: in connection with federal litigation; for law enforcement purposes; to authorized parent locator persons under Pub. L. 93-647; to an information source or public authority in connection with personnel, security clearance, procurement, or benefit-related matters; to a contractor or their employees, grantees or their employees, consultants, or volunteers who have been engaged to assist the agency in the performance of Federal activities; for Federal debt collection purposes; to the Office of Management and Budget in connection with its legislative review, coordination, and clearance activities; to a Member of Congress or their staff in response to an inquiry of the Congressional office made at the written request of the subject of the record; in connection with records management; and to the news media and the public when a matter under investigation becomes public knowledge, the Solicitor of Labor determines the disclosure is necessary to preserve confidence in the integrity of the Department, or the Solicitor of Labor determines that a legitimate public interest exists in the disclosure of information, unless the Solicitor of Labor determines that disclosure would constitute an unwarranted invasion of personal privacy.

## Addendum

**K. Alien Work Experience Continued**

d. Job 4

1. Employer name
Hartford Public Schools

2. Address 1
960 Main Street

Address 2
8th Floor

| 3. City | State/Province | Country | Postal code |
|---|---|---|---|
| Hartford | CT | UNITED STATES OF AMERICA | 06103 |

| 4. Type of business | 5. Job title |
|---|---|
| Public School System | Science Teacher |

| 6. Start date | 7. End date | 8. Number of hours worked per week |
|---|---|---|
| 08/01/2009 | 05/30/2012 | 40 |

9. Job details (duties performed, use of tools, machines, equipment, skills, qualifications, certifications, licenses, etc. Include the phone number of the employer and the name of the alien's supervisor.)

Beneficiary taught Science courses to high school students at Journalism & Media Academy, located in Hartford, CT and possessed a valid teaching license at all times.

1. Employer name

2. Address 1

Address 2

| 3. City | State/Province | Country | Postal code |
|---|---|---|---|
| | | | |

| 4. Type of business | 5. Job title |
|---|---|
| | |

| 6. Start date | 7. End date | 8. Number of hours worked per week |
|---|---|---|
| | | |

9. Job details (duties performed, use of tools, machines, equipment, skills, qualifications, certifications, licenses, etc. Include the phone number of the employer and the name of the alien's supervisor.)

December 15, 2020

USCIS
Attn: I-140
P.O. Box 660128
Dallas, TX 75266

Re: I-140 EB-3 Immigrant Petition of Orangeburg County School District on behalf of Rekha Bali Haribabu

Dear Sir or Madam:

The following letter is intended to support the I-140 EB-3 immigrant petition filed by Orangeburg County School District on behalf of Rekha Haribabu as High School Science Teacher. More specifically, it is our intention to employ Ms. Haribabu, a native of India, on a permanent basis or one of continuing duration in this position.

THE PETITIONER

Orangeburg County School District, formerly known as Orangeburg Consolidated School District Four, is located in the midlands of South Carolina in beautiful Orangeburg County. In March 2019, Orangeburg Consolidated School Districts Three, Four, and Five were merged to form the present school district, Orangeburg County School District, which serves as petitioner. The merger follows recent state legislation that has incentivized the consolidation of rural school districts in South Carolina. This will allow us to optimize funding by reducing administrative overhead costs and directing our funds to students and classrooms. See attached documentation of merger. Please note that Orangeburg County School district, the new entity, assumes all of the obligations and rights of the predecessor (Orangeburg Consolidated School District Four), and the terms and conditions of the beneficiary's present H-1B employment remain the same.

The district serves approximately 13,000 students and employs approximately 1800 individuals, faculty and staff. The district is composed of the following attendance areas: Norway/Springfield, Edisto, Branchville, Orangeburg, North, Bowman, Eutawville/Vance, Holly Hill/Providence and Elloree/Santee. Accredited through the Southern Association of Colleges and Schools Council on Accreditation and School Improvement (SACS CASI), Orangeburg Consolidated School District Four is recognized throughout the nation as a "Quality School System."

We have enclosed a copy the new district's budget report for your review.

## THE POSITION OFFERED

Orangeburg County School District continues to require a High School Science teacher at Edisto High School located in Cordova, South Carolina. The teacher will teach Science courses at Edisto High School and possess a valid S.C. teaching license with Science/Chemistry at all times.

In order to be qualified for the position, the beneficiary must possess a Bachelor's degree in Science or Education and possess a valid SC teaching license with Science endorsement.

## THE BENEFICIARY

The beneficiary, Rekha Bali Haribabu, possesses a Bachelor of Science in Chemistry from the University of Madras (1993). See attached degree, transcript, and educational evaluation. Since 2017, she has been teaching science in H-1B status at Edisto High School within Orangeburg County School District Four (the offered position).

From 2016-2017, the beneficiary taught physical science in J-1 capacity at Marion High School in Marion, SC. From 2014-2016, she taught Chemistry and Physics to students at Columbia High School in Columbia, SC, also in J-1 capacity. From 2009-2012, she taught Physical Science and Chemistry at Journalism/Media Academy in Hartford, Connecticut. She also has many years of experience teaching science courses in India, including at Bharathi Matriculation School (2012-2014), Velammal Matriculation Honors Secondary School (2003-2008), Terapanth Jain Vidyalaya Secondary School (2001-2003), and Sri Badalchand Sayarchand Chordia Jain Vidyalaya (1999-2001). She further served as Principal at Seema Matriculation Honors Secondary School in Chennai from 1997-1998.

The beneficiary possesses a teaching license in Science from the SC Department of Education. See attached.

## TERMS OF EMPLOYMENT

Orangeburg County School District offers Ms. Rekha Bali Haribabu a permanent position of High School Science Teacher. She will receive an annual compensation of $49,725 per year, together with benefits commensurate with her position at Orangeburg County School District. Based on the foregoing attached certified ETA 9089, we would respectfully request that the I-140 immigrant petition in the EB-3 employment- based category on behalf of Rekha Haribabu be approved at the earliest opportunity.

Very truly yours,

Ernest Holiday

Ernest Holiday
Asst. Superintendent for Human Resources
Orangeburg County School District

GEICO
geico.com

Tel: 1-800-841-3000

Government Employees Insurance Company
One GEICO Center
Macon, GA 31295-0001

# Declarations Page

This is a description of your coverage.
Please retain for your records.

**Policy Number: 6027-06-80-29**
**Coverage Period:**
06-23-24 through 12-23-24
12:01 a.m.local time at the address of the named Insured.

Date Issued: May 19, 2024

REKHA B HARIBABU AND
THIYAGARAJHAN VASUDEVAN
105 LATA PALM CT
ORANGEBURG SC 29118-2345

Email Address: hrekhabali@gmail.com

**Named Insured**
Rekha Bali Haribabu
Thiyagarajhan Vasudevan

**Additional Drivers**
None

| Vehicles | VIN | Vehicle Location | Finance Company/ Lienholder |
|---|---|---|---|
| 1 2017 Ford Fusion | 3FA6P0HD9HR193358 | ORANGEBURG SC 29118-2345 | |
| 2 2015 Ford Fiesta | 3FADP4BJ5FM130040 | ORANGEBURG SC 29118-2345 | |
| 3 2018 Ford Focus | 1FADP3J24JL252872 | ORANGEBURG SC 29118-2345 | ALLY BANK |

| Coverages* | Limits and/or Deductibles | Vehicle 1 | Vehicle 2 | Vehicle 3 |
|---|---|---|---|---|
| Bodily Injury Liability Each Person/Each Occurrence | $25,000/$50,000 | $184.60 | $124.60 | $121.80 |
| Property Damage Liability | $25,000 | $146.70 | $90.50 | $84.40 |
| Uninsured Motorists Bodily Injury Each Person/Each Occurrence | $25,000/$50,000 | $46.00 | $64.00 | $64.00 |
| Uninsured Motorist Property Damage | $25,000 | $16.10 | $16.10 | $16.10 |
| Underinsured Motorist Bodily Injury Each Person/Each Occurrence | $25,000/$50,000 | $131.00 | $193.80 | $193.80 |
| Underinsured Motorist Property Damage | $25,000 | $6.60 | $6.60 | $6.60 |
| Comprehensive (Excluding Collision) | $1,000 Ded | - | - | $167.40 |
| Collision | $1,000 Ded | - | - | $140.50 |
| **Six Month Premium Per Vehicle** | | **$530.00** | **$494.60** | **$793.60** |



Continued on Back

| | |
|---|---|
| **Total Six Month Premium** | **$1,821.20** |

*Coverage applies where a premium or $0.00 is shown for a vehicle.

If you elect to pay your premium in installments, you may be subject to an additional fee for each installment. The fee amount will be shown on your billing statements and is subject to change.

**Discounts**

| **The total value of your discounts is** | **$851.50** |
|---|---|
| Multi-Car (All Vehicles) | $423.50 |
| 5 Year Good Driving (All Vehicles) | $254.30 |
| Multiline (All Vehicles) | $157.50 |
| Anti-Lock Brakes (Veh 3) | $7.40 |
| Anti-Theft Device (Veh 3) | $8.80 |

**Contract Type:** PRIME TIME

**Contract Amendments:** ALL VEHICLES - A70SC(02-23) SIGPGCW(07-20)

**Unit Endorsements:** UE316(02-16) (VEH 3)

## Important Policy Information

- Please review the front and/or back of this page for your coverage and discount information.
- Active Duty, Guard, Reserve or Retired Military: Call 1-800-MILITARY to see if you qualify for the Military Discount.
- Congratulations! Your policy has been issued with our Prime Time Contract that contains a lifetime renewal guarantee provision. Please review your policy contract for specific exceptions to this guarantee.
- The following fees are applicable to South Carolina policies and failure to pay any fee when due could result in us commencing collection proceedings against you: Installment Fees-$5.00, Electronic Fund Transfer Fee-$1.00, Returned Check Fee-$20.00 and Certificate of Financial Security/SR22 Filing Fee-$25.00.
- Reminder - Physical damage coverage will not cover loss for custom options on an owned automobile, including equipment, furnishings or finishings including paint, if the existence of those options has not been previously reported to us. This reminder does NOT apply in VIRGINIA, however, in Virginia coverage is limited for custom furnishings or equipment on pick-up trucks and vans but you may purchase coverage for this equipment. Please call us at 1-800-841-3000 or visit us at geico.com if you have any questions.
- We have a new rating program available. If you're interested in learning more, inquire at 1-866-422-0360.
- A $2 annual fee may be included in your uninsured motorist premium and will be paid to the South Carolina Department of Motor Vehicles.
- Confirmation of coverage has been sent to your lienholder and/or additional insured.
- Claims incurred while an insured vehicle is being used to carry passengers for hire may not be covered by this contract. Please review the contract for a full list of exclusions and contact us if you plan to use any of your insured vehicles for this purpose.

GEICO
geico.com

Tel: 1-800-841-3000

**Government Employees Insurance Company**
One GEICO Center
Macon, GA 31295-0001

# Declarations Page

This is a description of your coverage.
Please retain for your records.

**Policy Number: 6027-06-80-29**
**Coverage Period:**
06-23-23 through 12-23-23
12:01 a.m. local time at the address of the named insured.

Date Issued: May 20, 2023

REKHA B HARIBABU AND
THIYAGARAJHAN VASUDEVAN
105 LATA PALM CT
ORANGEBURG SC 29118-2345

Email Address: hrekhabali@gmail.com

**Named Insured**
Rekha Bali Haribabu
Thiyagarajhan Vasudevan

**Additional Drivers**
Chran Rajhan Thiyagarajhan

| Vehicles | VIN | Vehicle Location | Finance Company/ Lienholder |
|---|---|---|---|
| 1 2017 Ford Fusion | 3FA6P0HD9HR193358 | ORANGEBURG SC 29118-2345 | |
| 2 2015 Ford Fiesta | 3FADP4BJ5FM130040 | ORANGEBURG SC 29118-2345 | |
| 3 2018 Ford Focus | 1FADP3J24JL252872 | ORANGEBURG SC 29118-2345 | ALLY BANK |

| Coverages* | Limits and/or Deductibles | Vehicle 1 | Vehicle 2 | Vehicle 3 |
|---|---|---|---|---|
| Bodily Injury Liability Each Person/Each Occurrence | $25,000/$50,000 | $192.30 | $224.80 | $253.80 |
| Property Damage Liability | $25,000 | $131.80 | $140.80 | $151.60 |
| Uninsured Motorists Bodily Injury Each Person/Each Occurrence | $25,000/$50,000 | $37.90 | $52.70 | $52.70 |
| Uninsured Motorist Property Damage | $25,000 | $13.40 | $13.40 | $13.40 |
| Underinsured Motorist Bodily Injury Each Person/Each Occurrence | $25,000/$50,000 | $131.00 | $193.80 | $193.80 |
| Underinsured Motorist Property Damage | $25,000 | $5.50 | $5.50 | $5.50 |
| Comprehensive (Excluding Collision) | $1,000 Ded | $164.20 | - | $143.10 |
| Collision | $1,000 Ded | $171.80 | - | $229.10 |



Continued on Back

| Coverages* | Limits and/or Deductibles | Vehicle 1 | Vehicle 2 | Vehicle 3 |
|---|---|---|---|---|
| **Six Month Premium Per Vehicle** | | **$846.90** | **$630.00** | **$1,042.00** |
| **Total Six Month Premium** | | | | **$2,521.90** |

*Coverage applies where a premium or $0.00 is shown for a vehicle.

If you elect to pay your premium in installments, you may be subject to an additional fee for each installment. The fee amount will be shown on your billing statements and is subject to change.

**Discounts**

**The total value of your discounts is** **$1,070.10**

Anti-Theft Device (Veh 1, 3) ........ $16.10
Anti-Lock Brakes (Veh 1, 3) ........ $21.10
Multi-Car (All Vehicles) ........ $509.20
5 Year Good Driving (All Vehicles) ........ $305.40
Multiline (All Vehicles) ........ $218.30

**Contract Type:** FAMILY

**Contract Amendments:** ALL VEHICLES - A30SC(03-21) SIGPGCW(07-20)

**Unit Endorsements:** UE316(02-16) (VEH 3); A347(03-21) (VEH 1,2,3)

## Important Policy Information

- Please review the front and/or back of this page for your coverage and discount information.
- Active Duty, Guard, Reserve or Retired Military: Call 1-800-MILITARY to see if you qualify for the Military Discount.
- The following fees are applicable to South Carolina policies and failure to pay any fee when due could result in us commencing collection proceedings against you: Installment Fees-$5.00, Electronic Fund Transfer Fee-$1.00, Returned Check Fee-$20.00 and Certificate of Financial Security/SR22 Filing Fee-$25.00.
- Reminder - Physical damage coverage will not cover loss for custom options on an owned automobile, including equipment, furnishings or finishings including paint, if the existence of those options has not been previously reported to us. This reminder does NOT apply in VIRGINIA, however, in Virginia coverage is limited for custom furnishings or equipment on pick-up trucks and vans but you may purchase coverage for this equipment. Please call us at 1-800-841-3000 or visit us at geico.com if you have any questions.
- We have a new rating program available. If you're interested in learning more, inquire at 1-866-422-0360.
- A $2 annual fee may be included in your uninsured motorist premium and will be paid to the South Carolina Department of Motor Vehicles.


Continued on Next Page

## Important Policy Information

- Confirmation of coverage has been sent to your lienholder and/or additional insured.
- Claims incurred while an insured vehicle is being used to carry passengers for hire may not be covered by this contract. Please review the contract for a full list of exclusions and contact us if you plan to use any of your insured vehicles for this purpose.

GEICO
geico.com

Tel: 1-800-841-3000

**Government Employees Insurance Company**
One GEICO Center
Macon, GA 31295-0001

# Declarations Page

This is a description of your coverage.
Please retain for your records.

## Policy Number: 6027-06-80-29
## Coverage Period:
06-23-20 through 12-23-20

Your coverage begins and ends at 12:01am local time at the address of the named insured.

Date Issued: June 22, 2020

REKHA BALI HARIBABU AND
THIYAGARAJHAN VASUDEVAN
126 TONYOTA CT
ORANGEBURG SC 29118

Email Address: hrekhabali@gmail.com

**THE INSURER CAN CANCEL THIS POLICY FOR WHICH YOU ARE APPLYING WITHOUT CAUSE DURING THE FIRST 90 DAYS. THAT IS THE INSURER'S CHOICE. AFTER THE FIRST 90 DAYS, THE INSURER CAN ONLY CANCEL THIS POLICY FOR REASONS STATED IN THE POLICY.**

| Named Insured | Additional Drivers |
|---|---|
| Rekha Bali Haribabu<br>Thiyagarajhan Vasudevan | Chran Rajhan Thiyagarajhan |

| Vehicle | VIN | Vehicle Location | Finance Company/ Lienholder |
|---|---|---|---|
| 1 2017 Ford Fusion SE | 3FA6P0HD9HR193358 | ORANGEBURG SC 29118 | |
| 2 2015 Ford Fiesta SE | 3FADP4BJ5FM130040 | ORANGEBURG SC 29118 | |
| 3 2018 Ford Focus | 1FADP3J24JL252872 | ORANGEBURG SC 29118 | ALLY BANK |

| Coverages* | Limits and/or Deductibles | Vehicle 1 | Vehicle 2 | Vehicle 3 |
|---|---|---|---|---|
| Bodily Injury Liability<br>Each Person/Each Occurrence | $25,000/$50,000 | $166.10 | $133.70 | $134.40 |
| Property Damage Liability | $25,000 | $102.80 | $75.60 | $72.50 |
| Uninsured Motorists Bodily Injury<br>Each Person/Each Occurrence | $25,000/$50,000 | $19.90 | $27.50 | $27.50 |
| Property Damage | $25,000 | $6.00 | $6.00 | $6.00 |
| Underinsured Motorist Bodily Injury<br>Each Person/Each Occurrence | $25,000/$50,000 | $56.20 | $83.10 | $83.10 |
| Property Damage | $25,000 | $2.50 | $2.50 | $2.50 |

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| Coverages* | Limits and/or Deductibles | Vehicle 1 | Vehicle 2 | Vehicle 3 |
|---|---|---|---|---|
| Comprehensive | $1,000 Ded | $163.20 | - | $101.20 |
| Collision | $1,000 Ded | $179.00 | - | $142.10 |
| **Six Month Premium Per Vehicle** | | **$694.70** | **$327.40** | **$568.30** |
| **Total Six Month Premium** | | | | **$1,593.40** |

*Coverage applies where a premium or $0.00 is shown for a vehicle.

If you elect to pay your premium in installments, you may be subject to an additional fee for each installment. The fee amount will be shown on your billing statements and is subject to change.

**Discounts**

**The total value of your discounts is** **$430.50**

Anti-Theft Device (Veh 1, 3) ........ $13.90
Anti-Lock Brakes (Veh 1, 3) ........ $16.80
Multi-Car (All Vehicles) ........ $283.30
5 Year Good Driving (Veh 2, 3) ........ $109.10
New Car (Veh 3) ........ $7.40

**Contract Type:** FAMILY

**Contract Amendments:** ALL VEHICLES - A30SC(04-12) A54SC(11-15) A54ED1(03-14)

**Unit Endorsements:** UE316(02-16) (VEH 3); A347(07-15) (VEH 1,2,3)

## Important Policy Information

- Please review the front and/or back of this page for your coverage and discount information.
- The following fees are applicable to South Carolina policies and failure to pay any fee when due could result in us commencing collection proceedings against you: Installment Fees-$5.00, Electronic Fund Transfer Fee-$1.00, Returned Check Fee-$20.00 and Certificate of Financial Security/SR22 Filing Fee-$25.00.
- Reminder - Physical damage coverage will not cover loss for custom options on an owned automobile, including equipment, furnishings or finishings including paint, if the existence of those options has not been previously reported to us. This reminder does NOT apply in VIRGINIA, however, in Virginia coverage is limited for custom furnishings or equipment on pick-up trucks and vans but you may purchase coverage for this equipment. Please call us at 1-800-841-3000 or visit us at geico.com if you have any questions.
- We have issued your policy with a Defensive Driving Credit. However, in order to continue this discount, we will need a certificate of completion within 10 days.
- Confirmation of coverage has been sent to your lienholder and/or additional insured.



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## Important Policy Information

- Claims incurred while an insured vehicle is being used to carry passengers for hire may not be covered by this contract. Please review the contract for a full list of exclusions and contact us if you plan to use any of your insured vehicles for this purpose.
- Insurance premiums are based on many factors, which include conviction and accident records, years of driving/operating experience, vehicle usage, and many others. You are not currently receiving the lowest rate available. One important reason for this is accidents and/or convictions on record.

**SHIV OF ORANGEBURG LLC / DBA QUALITY INN**

**113148**

| Employee | SSN |
|---|---|
| Thiyagarajhan Vasudevan, 105 Lata Palm Ct, Orangeburg, SC 29118 | ***-**-9040 |

Pay Period: 05/01/2025 - 05/15/2025

Pay Date: 05/15/2025

| Earnings and Hours | Hours | Rate | Current | YTD Amount |
|---|---|---|---|---|
| Hourly | 30:13 | 12.00 | 362.60 | 885.20 |

| Taxes | Current | YTD Amount |
|---|---|---|
| Medicare Employee Addl Tax | 0.00 | |
| Federal Withholding | 0.00 | |
| Social Security Employee | -22.48 | -54.88 |
| Medicare Employee | -5.26 | -12.84 |
| SC - Withholding | -6.43 | -13.21 |
| | -34.17 | -80.93 |

| | Current | YTD Amount |
|---|---|---|
| Net Pay | 328.43 | 804.27 |

Shiv Of Orangeburg LLC, 3671 Saint Matthews RD, Orangeburg, SC 29118

## SHIV OF ORANGEBURG LLC / DBA QUALITY INN

113135

Employee
Thiyagarajhan Vasudevan, 105 Lata Palm Ct, Orangeburg, SC 29118

SSN
***-**-9040

Pay Period: 04/16/2025 - 04/30/2025

Pay Date: 04/30/2025

| Earnings and Hours | Hours | Rate | Current | YTD Amount |
|---|---|---|---|---|
| Hourly | 15:01 | 12.00 | 180.20 | 522.60 |

| Taxes | Current | YTD Amount |
|---|---|---|
| Medicare Employee Addl Tax | 0.00 | |
| Federal Withholding | 0.00 | |
| Social Security Employee | -11.17 | -32.40 |
| Medicare Employee | -2.62 | -7.58 |
| SC - Withholding | -0.96 | -6.78 |
| | -14.75 | -46.76 |
| Net Pay | 165.45 | 475.84 |

Shiv Of Orangeburg LLC, 3671 Saint Matthews RD, Orangeburg , SC 29118

# JIYA OF ORANGEBURG LLC / DBA DAYS INN

11275

| Employee | SSN |
|---|---|
| ThiyagaraJhan Vasudevan, 105 Lata Palm Ct, Orangeburg, SC 29118 | ***-**-8040 |

Pay Period: 05/01/2025 - 05/15/2025

Pay Date: 05/15/2025

| Earnings and Hours | Hours | Rate | Current | YTD Amount |
|---|---|---|---|---|
| Hourly | 78:57 | 12.00 | 947.40 | 2,782.00 |

| Taxes | Current | YTD Amount |
|---|---|---|
| Medicare Employee Addl Tax | 0.00 | |
| Federal Withholding | 0.00 | |
| Social Security Employee | -58.73 | -172.48 |
| Medicare Employee | -13.74 | -40.34 |
| SC - Withholding | -30.52 | -87.82 |
| | -102.99 | -300.64 |
| Net Pay | 844.41 | 2,481.36 |

Jiya Of Orangeburg LLC, 3691 Saint Matthews Rd, Orangeburg SC 29118

JIYA OF ORANGEBURG LLC / DBA DAYS INN

11267

Employee
Thiyagarajhan Vasudevan, 105 Lata Palm Ct, Orangeburg, SC 29118

SSN
***-**-9040

Pay Period: 04/16/2025 - 04/30/2025

Pay Date: 04/30/2025

| Earnings and Hours | Hours | Rate | Current | YTD Amount |
|---|---|---|---|---|
| Hourly | 86:48 | 12.00 | 1,041.60 | 1,834.60 |

| Taxes | Current | YTD Amount |
|---|---|---|
| Medicare Employee Addl Tax | 0.00 | |
| Federal Withholding | 0.00 | |
| Social Security Employee | -64.59 | -113.75 |
| Medicare Employee | -15.10 | -26.60 |
| SC - Withholding | -36.36 | -57.30 |
| | -116.05 | -197.65 |
| Net Pay | 925.55 | 1,636.95 |

Jiya Of Orangeburg LLC, 3691 Saint Matthews Rd, Orangeburg SC 29118

**STATE OF SOUTH CAROLINA**
**ADMINISTRATIVE LAW COURT**

| | | |
|---|---|---|
| Orangeburg County Assessor,<br><br>Petitioner,<br><br>vs.<br><br>Rekha Bali Haribabu and<br>Thiyagarajhan Vasudevan,<br><br>Respondents. | ) | Docket No. 24-ALJ-17-0435-CC<br><br><br><br><br>**FINAL ORDER** |

## APPEARANCES

For the Petitioner: Malane Pike, Esquire
For the Respondents: John D. 'Jay' Elliott, Esquire

## STATEMENT OF THE CASE

This case is before the South Carolina Administrative Law Court pursuant to a request for a contested hearing submitted by the Orangeburg County Tax Assessor on December 19th, 2024 regarding the valuation of real property at 105 Lata Palm Court, Orangeburg, South Carolina. This case is before the court for a plenary hearing on May 22nd, 2025.

The homeowner, Rekha Bali Haribabu, submitted an application for the 4% special assessment ratio accorded residential owners to the Orangeburg County Assessor on December 6th, 2023. On February 14th, 2024 the assessor denied the application for the special assessment. On March 1st, 2024 the homeowner appealed the assessor's decision to the Orangeburg County Board of Assessment Appeals. After a hearing June 18th, 2024 the Board denied the homeowner's application. On July 11th, 2024 the homeowner filed a request for contested hearing with this court, and the matter assigned to the Hon. Robert L. Reibold.

On August 20th, 2024 by consent the parties moved for an order remanding this matter to the assessor for further consideration, and this court granted the request on August 23rd, 2024.

After reconsideration, the assessor denied the application of the homeowner for the special assessment on October 15th, 2024. The homeowner appealed the decision to the Board of Assessment Appeals, which held a hearing on December 13th, 2024. The Board reversed the decision of the assessor on December 13th, 2024 finding the homeowner was entitled to the special assessment ratio. On December 19th, 2024 the assessor filed a request for contested hearing with this court.

## ISSUE PRESENTED

Whether, for tax year 2023, the respondents are eligible for the residential Special Assessment Ratio under S.C. Code Ann. § 12-43-220(c)(1) (Supp. 2014).

## FACTUAL FINDINGS

1. Rekha Haribabu is the owner of a residence in Orangeburg County, South Carolina. She is employed as a teacher by the Orangeburg County school district. She has worked there as a science teacher for about eight years.

2. Ms. Haribabu is a native of India. She is married and has an adult child. She has been married to Thiyagarajhan Vasudevan for 28 years. He is also a native of India. Her son, Charan Rajhan Thiyagarajhan, is now 26 years old, and in college at South Carolian State here in South Carolina. He was born June, 1998 in India.

3. Ms. Haribabu first came to this country to teach in 2009, after obtaining a bachelor's of science at the University of Madras in India and teaching there for about 13 years. She taught science and chemistry in Hartford, Connecticut from 2009 to 2012. She returned to India to teach for two years, then returned to the United States to teach again, at Columbia High

School in Columbia, South Carolina from 2014 to 2016, and Marion High School in Marion, South Carolina for the school year 2016 – 2017. She then began teaching in Orangeburg.

4. Ms. Haribabu is lawfully in this country with an H-1B Visa. This is a non-immigrant visa which allows U.S. employers such as schools to hire teachers in specialized fields, with at least a bachelor's degree. Ms. Haribabu obviously qualifies for such a visa. She has held this visa, enabling her to reside in the United States and teach, since 2017. Her current visa expires in August, 2026. She has a valid Social Security card, denominated "Valid for work only with DHS authorization," and she is subject to Social Security tax.

5. Her husband, Mr. Vasudevan, is lawfully in this country with an H4 visa. This is a non-immigrant visa for spouses and children of H-1B visa holders to remain in the United States along with their close relatives. This status is tied to the H-1B visa employee. Mr. Vasudevan can also work in the United States so long as he has authorization to do so, with what is known as an Employment Authorization Document, or EAD. Mr. Vasudevan has such an endorsement on his visa, which expires on the same date as his wife, in August, 2026. He is currently employed by a company as a front desk agent at two motels in the Orangeburg area and earns a modest income. Just as his wife, he has a valid Social Security card, denominated "Valid for work only with DHS authorization," and he is subject to Social Security tax.

6. The couple's son, Charan, is lawfully in the U.S. with an F1 visa, which entitles him to remain in the country as a college student.

7. Ms. Haribabu purchased the residence at 105 Lata Palm Court, Orangeburg, South Carolina on January 31st, 2022. She had previously lived in an apartment with her husband and son. The residence is titled in her name only. At the time of the purchase, all three resided in Orangeburg and moved into the residence.

8. On December 6th, 2023, along with her husband, Ms. Haribabu submitted her application to the Orangeburg County tax assessor for the legally qualified special assessment as their legal residence. Both Ms. Haribabu and Mr. Vasudevan signed the application under penalty of perjury.

9. Both Ms. Haribabu and Mr. Vasudevan hold valid South Carolina driver's licenses, current through August, 2026, consistent with their visas.

10. The couple has automobile insurance through the Government Employees Insurance Company, or GEICO, on their three vehicles here in South Carolina. Both Ms. Haribabu and Mr. Vasudevan are listed as covered insureds at the Lata Palm Court address.

11. The couple pays state and federal taxes. Their federal tax filings for 2022 and 2023 list the two of them as spouses, "married, filing jointly."

## DISCUSSION

Ms. Haribabu seeks the preferential residential tax status accorded a homeowner for a primary residence.[1] This is commonly known as the "special assessment ratio," reducing the tax assessment of the property at 4% instead of 6%, and importantly, exempting the property from all school millage tax. As the assessor notes here, this can be a significant tax savings of one-half or more.

The exemption is governed by S.C. Code Ann. § 12-43-220(c)(1) (emphasis added):

> The legal residence and not more than five acres contiguous thereto, when owned totally . . . in fee . . . and occupied by the owner of the interest . . . are taxed on an assessment equal to four percent of the fair market value of the property. . . . <u>[F]or purposes of the assessment ratio allowed pursuant to this item. a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant.</u>

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[1] Presumably, her husband does as well, having signed the original application along with her, though he is not a title owner.

The statute goes on to explain the qualifications for meeting the classification of "legal residence, at S.C. Code Ann. § 12-43-220(c)(2)(i):

> To qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year. A residence which has been qualified as a legal residence for any part of the year is entitled to the four percent assessment ratio provided in this item for the entire year, for the exemption from property taxes levied for school operations pursuant to Section 12-37-251 for the entire year, and for the homestead exemption under Section 12-37-250, if otherwise eligible, for the entire year.

To obtain the exemption, the homeowner must submit an application to the county assessor certifying that the residence is the homeowner's legal residence and domicile, and neither the homeowner nor any member of the household claims legal residence of a jurisdiction other than South Carolina for any purpose. *Id*, S.C. Code Ann. § 12-43-220(c)(2)(ii). The statute defines household member thusly:

> (iii) For purposes of subitem (ii)(B) of this item, "a member of my household" means:
>
> (A) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and
>
> (B) any child under the age of eighteen years of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income tax return.

The assessor concedes that Ms. Haribabu meets the definition of legal resident, entitling her to the exemption. The assessor challenges the status of her husband, asserting he has not abandoned India as his domicile.

The legal residence classification in S.C. Code Ann. § 12-43-220(c) has been interpreted as a tax exemption statute and as such, should be strictly construed against the taxpayer. The burden is on the homeowners asserting the right to an exemption by showing they are clearly within the conditions imposed by the statute. See *CFRE, LLC v. Greenville County Assessor,* 395 S.C. 67, 716 S.E.2d 877 (2011).

As a general rule, tax exemption statutes are strictly construed against the taxpayer. *Owen Industrial Products, Inc. v. Sharpe, 214* S.C. 193, 262 S.E. (2d) 33 (1980). *Hollingsworth on Wheels, Inc. v. Greenville County Taxes, et al.,* S.C., 278 S.E. (2d) 340 (1981). This rule of strict construction simply means that constitutional and statutory language will not be strained or liberally construed in the taxpayer's favor. *York County Fair Association v. S.C. Tax Commission,* 249 S.C. 337, 154 S.E. (2d) 361 (1967); *Southeastern -Kusan, Inc. v. South Carolina Tax Commission, 216* S.C. 487,280 S.E. 2d 57 (1981).

At issue here is the husband's domicile. Tax decisions in South Carolina have long looked at the general definition of the term to determine the taxpayer's legal residence. *See, e.g. Phillips v. S.C. Tax Commission,* 195 S.C. 472, 477, 12 S.E.2d 13, 16 (1940): "The phrase, 'legal residence' is sometimes used as the equivalent of 'domicile…'" (Internal citation omitted). Indeed the statute at issue and the regulation implementing it utilize the concept of domicile. *See,* S.C. Code Ann. § 12-43-220(c)(1), *supra*; S.C. Code Ann. Regs. 117-1800.1(2) (2012): ("For property tax purposes the term 'Legal Residence' shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled.").

The S.C. Supreme Court has defined "domicile" as "the place where a person has his true, fixed and permanent home and principal establishment, to which he has, whenever he is absent, an intention of returning". *See, Gasque v. Gasque.* 246 S.C. 423,426, 143 S.E.2d 811,812 (1965). "The true basis and foundation of domicile is the intention, the *quo animo,* of residence." *Id.* The Supreme Court has underlined the importance of intent in *Ravenel v. Dekle*, 265 S.C. 364, 218 S.E.2d 521 (1975). There, a putative candidate for governor attempted unsuccessfully to argue his 15 year absence from South Carolina was temporary, permitting him to qualify to run for the position upon his return in 1972, despite the state constitution's requirement that any such candidate reside in the state for five years prior to the 1975 election.

The testimony before this court established that when Ms. Haribabu was teaching in Hartford, Connecticut her husband remained behind in India to care for their son, who was then about 11 years old. She then returned to India for two years, where the couple were together and raising their son. When she came back to the U.S. to teach in Columbia, once again her husband remained behind to parent their child, then about age 13. The son, Charan remained in India until his age 19, in 2017, when he came to South Carolina to attend college.

Mr. Vasudevan then joined her in April, 2019 when she was teaching in Orangeburg. Except for about a month in early 2020, he remained with her in Orangeburg, and was with her when she purchased the Lata Court residence. He remained there until August 23rd, 2023 when he went back to India.

He did not return to Orangeburg to rejoin his wife until March 27th, 2025. It is this protracted period of time which prompts the scrutiny of the assessor. The couple explains that their son Charan, who went back to India in June, 2022 as a U.S. student, encountered unexpected difficulties with the U.S. immigration authorities denying him re-entry. Around that same time, Mr. Vasudevan's elderly mother took ill, and was recuperating from knee replacement surgery. The couple's son was able to return to the U.S. to resume his studies in South Carolina in December, 2024. Mr. Vasudevan returned to Orangeburg in late March, 2025.

As evidence that Mr. Vasudevan does not have the requisite intent to establish domicile with his wife in South Carolina, the assessor points to Ms. Haribabu's application submitted to the Immigration and Naturalization Service to achieve permanent residence in the United States. Officially known as the "Immigrant Petition for Alien Worker," the application is submitted by an employer – and not the immigrant – seeking permission to have the immigrant employee declared a permanent resident of the United States. It is this petition which ultimately results in the issuance of a so-called "green card" declaring the immigrant a permanent legal resident of the U.S.

The law regarding the status of a pending I-140 petition and the H-1B classification of a non-immigrant worker has been discussed at length in this administrative law court in Begum v. Florence County Assessor, Docket No. 18-ALJ-17-0198-CC. There, Ms. Begum, also a native of India, and also a teacher, applied for the homestead exemption on her residence in Florence, South Carolina as a holder of an H-1B visa. The Florence assessor denied her the exemption. This court reversed the decision of the assessor and declared she was eligible for the preferential tax treatment as a homeowner domiciled in South Carolina.[2]

The assessor does not question Ms. Haribabu's domicile as a predicate for her qualification for the preferred tax rate, and concedes that Begum v. Florence County Assessor controls the issue of her domicile for purposes of the special assessment ratio. Instead, the assessor points to an omission on her employer's I-140 application for permanent resident status

[2] The decision of the Administrative Law Court was upheld by the South Carolina Court of Appeals in an unpublished opinion, No. 2022-UP-069, filed February 16th, 2022.

as evidence that her husband does not intend to reside with her as a domiciliary of South Carolina.

The petition has a section in its Part '7' calling for information about the spouse and children of the "alien worker" (to use the title of the petition) sought to be declared a permanent resident under U.S. immigration law.. Included in that section is Ms. Haribabu's son, Charan Rajhan Thiyagarajhan. Omitted, however, is the name of her spouse, Thiyagarajhan Vasudevan. It is this omission triggering the suspicion of the assessor that Mr. Vasudevan does not intend to reside in South Carolina as a domiciliary, abandoning India as his domicile.

The purpose of the petition, however, is not to demonstrate a permanent residence for tax purposes or any other purpose, other than to qualify the employee as a permanent lawful resident of the U.S. As the assessor notes in her pretrial brief, Ms. Haribabu, as the holder of an H-1B visa, Her husband is here on an H-4 non-immigrant spousal visa, a derivative visa directly tied to hers. *See*, 8 U.S.C. § 1101(a)(15)(H). Once Ms. Haribabu is approved as a lawful permanent resident pursuant to the I-140 petition submitted by her employer, her husband will automatically be eligible to apply for the same status, e.g. the "green card." *See*, https://www.uscis.gov/family/family-of-green-card-holders-permanent-residents, cited by the assessor in her pretrial brief at p. 15. As the U.S.C.I.S. explains at the site, once Ms. Haribabu is declared a permanent resident, she will be able to file what is known as a form I-130, "Petition for Alien Relative," to obtain the same status for her spouse.

It is also noteworthy that the I-140 petition was not authored by Ms. Haribabu, nor could she submit it. This is an application made by her employer, Orangeburg School District, with its attorney, Mr. Nettle. The assessor raised the issue of Mr. Nettle not testifying before this court to explain the omission of Mr. Vasudevan from the District's I-140 application. Inasmuch as the law regarding his derivative immigration status and eligibility for permanent residence is clear, his testimony regarding the law is unnecessary, if not irrelevant. *See, Dawkins V. Fields*, 354 S.C. 298, 580 S.E.2d 433 (2003)(expert testimony on issues of law is generally inadmissible); *see also, Carter v. Bryant*, 429 S.C. 298, 838 S.E.2d 523 (Ct.App. 2020).

The assessor also points to the amount of time Mr. Vasudevan has resided in India during the past 15 years, noting he has not been present in the U.S. for 582 days prior to his return to South Carolina March 27th, 2025. As *Gasque v. Gasque, supra* teaches, however, the question of domicile isn't one which is quantifiable. Mr. Gasque had been absent from South Carolina due to his government service for about 14 years prior to his seeking jurisdiction for divorce in this state. And as *Dekle v. Ravenel, supra,* points out, "citizenship" and "residence" are distinguishable. "[A] person may have more than one residence, but cannot have more than one domicile." *Id*, 265 S.C. at 379, 218 S.E.2d at 528. Mr. Vasudevan may hold citizenship in India, but his domicile – his intent to remain in South Carolina – is a separate matter.

It is important to note that the pathway for immigrants to visit and live in this country can be arduous. Mr. Vasudevan cannot simply come and stay with his spouse. He must invoke the legal process to do so, including its waiting periods.

Both Ms. Haribabu and Mr. Vasudevan explained their journeys in the hearing before the court. On into in their 28-year marriage, Ms. Haribabu came to this country to teach, with her husband, the father of their child, remained behind in India to rear him. This pattern continued until their son graduated from high school, and they began to establish residence in South Carolina as a family. After several years in South Carolina, Mr. Vasudevan returned to India to look after their son, while he was unable to return to the U.S., and his elderly parents, one of whom was recuperating from major surgery and needing his assistance. Once his son was able to return to college in South Carolina, and his mother was stabilized, he returned to this state to be with his wife and adult son. In the absence of any testimony disputing these reasonable decisions, this court credits their testimony.

The assessor has referenced several decisions of this administrative law court addressing the question of whether a taxpayer's spouse was disqualified as a household member disentitling the homeowner from receiving the special assessment ratio. Those decisions support Ms. Haribabu and Mr. Vasudevan, however. In J. Annette Oakly v. Beaufort County Assessor, 18-ALJ-17-0233-CC, the husband was a legal resident of Tennessee and occupied a residence there. He had never resided in the property which was the subject of the homeowner's application. This was undisputed by the taxpayer, as was the question whether this disqualified her under the statute. In Janet McMahon v. York County Assessor, 20-ALJ-17-0053-CC, the parties stipulated the husband was a Canadian citizen and permanent resident of Ontario, employed in Canada and primarily responsible for the couple's adult sons who resided with him. He had never contributed to the household expense of the subject property. His having been there for the previous 15 years was expected to continue in the future. In Karl S. Long and Catherine F. Long v. Lancaster County Assessor, 16-ALJ-17-0150-CC, the homeowner husband in Indianland maintained he and his wife were legally separated, with his estranged wife living and working in Charlotte, North Carolina, holding a North Carolina driver's license. There was no formal order recognizing their separation, however, and this disqualified the taxpayer. In Sara Ginsberg v. Horry County Assessor, 17-ALJ-17-0171-CC, the wife was the sole owner of property in Myrtle Beach, and her husband was a citizen of Wisconsin, and later of New York. They lived "separate and apart for all relevant periods" governing the homeowner's occupancy of the residence. (In the absence of a divorce action, the homeowner was found unqualified for the assessment ratio, however.)[3]

Here, all the requisite records save one show the wife and husband are members of the same household, including tax returns (filed under penalty of perjury), drivers' licenses and auto insurance with coverage on both the husband and the wife.[4] Moreover, they have resided together and have never declared and intention to live separate and apart from one another over their long marriage. Neither of them owns any real property anywhere other than in this state.

This court asked the assessor about what, in addition to the I-140 petition filed on behalf of Ms. Haribabu, would be needed to prove Mr. Vasudevan had the requisite intent to share domicile with his wife, Her counsel candidly informed the court that in order to include him on the I-140 petition, the District would need to amend it to include him, and the amendment would revert the petition to the beginning of the waiting period for her priority date to be eligible for her green card, her (and her husband's) eligibility for permanent resident status in the United States. This would be an unnecessary amendment serving no purpose other than to provide documentary evidence of Mr. Vasudevan's domicile.[5]

In reviewing the facts before the court, and the applicable law, this court must consider likelihoods, as it should in determining the weight of the evidence by a preponderance.

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[3] The assessor also cites the case of Husban v. Pickens County Assessor, 19-ALJ-0260-CC, where the homeowner's husband had been barred from living in the U.S. after being deported, and losing his Israeli citizenship. This administrative law court declared him "stateless," therefore entitling the wife to the special assessment.
[4] The deed for the residence is titled in Ms. Haribabu's name only. She testified that her husband was not on the deed because he was her "dependent." The inference of her testimony is that this was a financial consideration, since she was the sole earner at the time she obtained mortgage financing for the residence.
[5] Ms. Haribabu's I-140 application filed by the Orangeburg School District has been approved, but she is waiting for her priority date established by the Immigration and Nationality Act for her to be eligible for permanent resident status. This is discussed at length in the Administrative Law Court decision in Begum v. Florence County Assessor. As well, the ability of Ms. Haribabu to extend her stay in the U.S., and concomitantly her husband, is discussed there at length.

The taxpayers here have been married for 28 years. There is no evidence they desire a separation, legal or otherwise. Their son is now grown, attending college in South Carolina and plans to remain in South Carolina pursuing a career related to automotive manufacturing with his degree in mechanical engineering. Ms. Haribabu wants to become a permanent resident of the United States, here in South Carolina, and has a home here. Her husband has shared that home with her and will likely do so in the future, to remain with her and close to his son. It is highly unlikely that when Ms. Haribabu achieves permanent resident status, she will not apply for the same status for her husband, as permitted by U.S. law. It is also likely that Mr. Vasudevan will return to his home country from time to time to visit his parents, but this does not negative his intent to be domiciled with his wife in South Carolina.

This court therefore finds by a preponderance of the evidence that Thiyagarajhan Vasudevan has his domicile in South Carolina and is therefore a legal resident of the property at 105 Lata Palm Court, Orangeburg, South Carolina along with his wife, making their residence eligible for the special assessment tax ratio of 4% pursuant to S.C. Code Ann. § 12-43-220(c) (Supp. 2014).

## ORDER

Based on the foregoing findings and conclusions, it is therefore **ORDERED** that Rekha Bali Haribabu is eligible for the special assessment ratio on the subject property for tax year 2023. Accordingly, the decision of the Orangeburg County Board of Assessment Appeals is affirmed.

**AND IT IS SO ORDERED.**

HON. CRYSTAL M. ROOKARD
South Carolina Administrative Law Court

______________ 2025
Columbia, South Carolina

**STATE OF SOUTH CAROLINA**
**ADMINISTRATIVE LAW COURT**

| | | |
|---|---|---|
| Orangeburg County Assessor<br><br>Petitioner,<br><br>vs.<br><br>Rekha Bali Haribabu and<br>Thiyagarajhan Vasudevan<br><br>Respondents. | )<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>)<br>) | Docket No. 24-ALJ-17-0435-CC<br><br>**FINAL ORDER** |

## STATEMENT OF THE CASE

This matter is before the Administrative Law Court ("ALC" or "the Court") following a timely request by the Orangeburg County Assessor ("Petitioner" or "Assessor") for a contested case hearing as a result of a decision issued by the Orangeburg County Board of Assessment Appeals granting Rekha Bali Haribabu and Thiyagarajhan Vasudevan ("Respondents" or "Haribabu" or "Vasudevan") the 4% legal residence property tax classification on Haribabu's home for tax years 2023 and 2024.[1]

On February 25, 2025, the parties were provided with timely notice that a hearing on the matter would be held on May 22, 2025, at the Administrative Law Court, Columbia, South

[1] This matter was the subject of a prior appeal to the ALC in July 2024 by Ms Haribabu and Mr. Vasudevan on the basis of an adverse decision of the Orangeburg County Board of Assessment Appeals. Thereafter, both parties requested that the matter be remanded to the Orangeburg County Assessor for the purpose of obtaining additional information. An Order of Remand was issued by this Court on August 23, 2024. Such additional information did not resolve the case and the Orangeburg County Board of Assessment Appeals heard the matter a second time on the basis of the additional information. The Board granted the legal residence classification and the Assessor timely appealed that decision to this Court, which is now the subject of this Final Order.

Carolina. On May 22, 2025, the Court convened for a hearing on the merits, with the Petitioner and both Respondents, as well as counsel for both parties in attendance. After careful consideration of the evidence presented and the applicable law, the Court finds that the Respondents' application for the legal residence property tax classification should be denied.

## FINDINGS OF FACT

Having carefully considered all testimony, exhibits, and arguments presented in this matter, and considering the credibility and accuracy of the evidence, the Court makes the following findings of fact by a preponderance of the evidence:

1. Mr. Vasudevan and Ms. Haribabu are both citizens of India and have been married for twenty-eight years (since 1997). They have one son who will be 27 years old in June 2025.
2. Ms. Haribabu purchased a residence located at 105 Lata Palm Court in Orangeburg, South Carolina (Tax Map # 0151-12-04-072.000) on January 31, 2022. The residence is solely in her name, as is the mortgage on the property.
3. On December 6, 2023, Ms. Haribabu and Mr. Vasudevan filed a legal residence application. That application was denied by the Assessor on the grounds that the domiciliary intent of Mr. Vasudevan had not been provided.

**Ms. Haribabu**:

4. Ms. Haribabu is in the United States legally under an H-1B nonimmigrant visa, which allows U.S. employers to hire foreign workers in specialty occupations. She is currently employed as a teacher in the Orangeburg School District.
5. Ms. Haribabu came to the United States in 2009 on a J-1 nonimmigrant visa. Under the terms of that visa, she was allowed to teach for three years in the United States, but was

then required to return to her home country for two years before being allowed to return to the United States. Thus, she taught school in Connecticut from 2009 to 2012. She was then required to return to India from 2012 to 2014. She returned to the United States in 2014 and taught in the Richland One School District.

6. Ms. Haribabu was employed by the Orangeburg School District in August of 2018. The Orangeburg School District assisted her in obtaining her H-1B visa in 2019, which served to extend her stay in the United States.

7. From 2014 to present, her only travel back to India occurred on December 19, 2019 to February 8, 2020 to obtain her master's degree.

8. In January 2021, the Orangeburg School District filed a Form I-140, Immigrant Petition for Alien Worker, on Ms. Haribabu's behalf and such was thereafter approved by the United States Citizenship and Immigration Services (hereafter "USCIS") on April 29, 2021. Ms. Haribabu is currently waiting for her priority date to become current such that she can apply for a Green Card, thereby making her a U. S. Permanent Resident.

9. Although the I-140 form specifically requires that the applicant provide the names of the spouse and children who will apply for adjustment of status along with the Petitioner, Mr. Vasudevan's name was not included on the petition. Her son's name was included but indicated that he would not be requesting an adjustment of status or a visa abroad.

10. Mrs. Haribabu testified that the I-140 petition was prepared by the attorney for her employer and she could not explain why her husband's name was not included. In further testimony, she admitted that she reviewed it prior to it being filed.

11. Her son came to the United States from 2018 to 2022 on an F-1 student visa. He attended Midlands Tech during that time but returned to India in 2022. He was thereafter denied

readmission to the United States on an F-1 visa. He returned to the United States in March of 2025 and is completing his degree at South Carolina State University. Since he was over the age of 18 at all times during this appeal, his intent is not a determining factor in this matter.

12. Ms. Haribabu currently owns no real property in India, but may inherit a portion of her ancestral home there in the future.

13. Ms Haribabu's domiciliary intent is not in question in this case.

**Mr. Vasudevan**:

14. Mr. Vasudevan is in the United States legally under an H-4 nonimmigrant spousal visa, which allows spouses of H-1B visa holders to come to the United States and remain in the United States for the period of time that the H-1B visa is valid. He has held this visa since 2019 and he came to the United States for the first time in April of that year.

15. Mr. Vasudevan's H-4 visa expires August 8, 2026.

16. Mr. Vasudevan holds a bachelor's degree in mathematics. He previously owned a printing business in India that closed during the period 2018 to 2019.

17. Mr. Vasudevan obtained an Employment Authorization Document ("EAD") in 2022. He worked as a motel front desk clerk in various motels during 2022 and 2023 and again in April and May of 2025. Mr. Vasudevan's EAD expires August 8, 2026.

18. Mr. Vasudevan's testimony and his previous passport show that he never came to the United States during the period 2009 through 2012 and 2014 through 2018 – all periods in which Mrs. Haribabu was in the United States alone.

19. Mr. Vasudevan's current passport and I-94 travel history were introduced into evidence at the hearing. For the 2023 and 2024 tax years under appeal, these documents show that Mr.

Vasudevan was in the United States 234 days, namely from January 1, 2023 through August 22, 2023. Based upon the time period under appeal, Mr. Vasudevan was in the United States 32% of the time and outside of the United States 68% of the time. Mr. Vasudenvan left the United States on August 23, 2023 and did not return until March 27, 2025. He was therefore outside of the United States for 582 consecutive days.

20. Mr. Vasudevan's mother, father, and sister reside in India. His mother has had two knee surgeries during the period that he was in India and is now doing well. Mr. Vasudevan testified that he remained in India to take care of his parents, but in later testimony admitted that his sister lives close to his parents, approximately three kilometers (1.86 miles) away.

21. Mr. Vasudevan testified that since his adult son is now in the United States along with his wife, he intends to remain here with his family.

22. Mr. Vasudevan resides with his parents when he is in India. He owns no other real property there.

23. Mr. Vasudevan holds a South Carolina driver's license, is a named insured on an automobile insurance policy, and filed joint income tax returns with his wife for 2022 and 2023.

24. Even though Mr. Vasudevan was not listed on Mrs. Haribabu's I-140 petition, Mr. Vasudevan can obtain a Green Card with the consent of Mrs. Haribabu when Mrs. Haribabu's priority date becomes current.

**Assessor:**

25. The Assessor requires all taxpayers to file an application for the legal residence classification for properties that they own and occupy as their legal residence. On that application, the taxpayer must certify that he/she is domiciled at that residence, that no

member of his/her household claims to be a resident of a jurisdiction other than South Carolina for any purpose, and that the taxpayer nor any member of his/her household claims the legal residence classification on another residence.

26. Nonimmigrants must show proof of their intent to make the United States/South Carolina their new domicile. The Assessor requires an approved I-140 petition as initial proof of a nonimmigrant's intent to make the United States/South Carolina their new domicile. If the nonimmigrant is married, she requires that both husband and wife sign the legal residence application and also requires that the I-140 petition be submitted to see if the spouse has been included in Part 7 of that Petition as requesting an adjustment of status.

27. The Assessor relies upon the Begum decision and will extend its analysis to grant the legal residence classification in situations where an approved I-140 Petition includes the name of the nonimmigrant spouse as requesting an adjustment of status, assuming that all other requirements of the legal residence statute are met. The inclusion of the spouse's name on the approved I-140 Petition requesting an adjustment of status is viewed by the Assessor as evidence of a joint decision by husband and wife to immigrate.

28. Since Mr. Vasudevan was not listed on Mrs. Haribabu's I-140 Petition, the Assessor required additional evidence of Mr. Vasudevan's domiciliary intent. The Assessor did not find the income tax returns, insurance declaration pages, and driver's license, all reflecting Mr. Vasudevan's name to be sufficient evidence of domiciliary intent. Further, Mr. Vasudevan was not present in the United States at any time during the pendency of this appeal.

## CONCLUSIONS OF LAW

Based upon the foregoing findings of fact, the Court concludes the following as a matter of law:

1. Jurisdiction is conferred on this Court pursuant to S.C. Code Ann. §§ 1-23-600 (Supp. 2024) and 12-60-2540 (2014).

2. The proceeding before this court is a *de novo* contested case hearing to determine whether the Respondent qualifies for the four percent residential assessment ratio based upon the evidence presented at the hearing. "When a tax assessment case reaches the ALJ in this posture, [i.e. upon appeal from a county board of assessment appeals], the proceeding in front of the ALJ is a de novo hearing". See *Smith v. Newberry County Assessor,* 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) ; see also *Reliance Ins. Co. v. Smith,* 327 S.C. 528, 535, 489 S.E.2d 674, 677 (Ct. App. 1997) ("[A]lthough a case involving a property tax assessment reaches the ALJ in the posture of an appeal, the ALJ is not sitting in an appellate capacity and is not restricted to a review of the decision below. Instead, the proceeding before the ALJ is in the nature of a *de novo* hearing.").

3. In a contested case before the Administrative Law Court, the party contesting the decision of the County Board has the burden of proof. *Id.* at 534, 489 S.E. 2d at 677. Here, the Assessor requested the contested case hearing, and as such, bears the burden of proving the correctness of its decision.

4. The legal residence property tax classification is found in Section 12-43-220(c)of the South Carolina Code and affords a special assessment ratio of four percent on owner occupied legal residences as opposed to the six percent assessment ratio on most other real property. See S.C. Code Ann. §12-43-220(c) (2014 and Supp. 2024). In addition, Section 12-37-

220(B)(47)(a) provides a property tax exemption from all school operating millage for owner-occupied residential property qualifying for the special assessment ratio in Section 12-43-220(c). See S.C. Code Ann. §12-37-220(B)(47)(a) (2014).

5. As a property tax exemption statute, Section 12-43-220(c) must be strictly construed. See *CFRE, LLC v. Greenville County Assessor*, 395 S.C. 67, 74, 716 S.E.2d 877, 881 (2011). See also, *Mead v. Beaufort County Assessor*, 419 S.C. 125, 796 S.E.2d 165 (Ct. App. 2016); Hibernian Soc. v. Thomas, 282 S.C. 465, 319 S.E.2d 339 (1984). This means that the statutory language will not be strained or liberally construed in favor of the taxpayer. *Id.* Language of a tax exemption statute must be given its plain, ordinary meaning and must be strictly construed against the claimed exemption. *John D. Hollingsworth on Wheels, Inc. v. Greenville County Treasurer*, 276 S. C. 314, 278 S.E.2d 340 (1981); *Berkeley County School District v. S.C. Department of Revenue*, 383 S.C. 334, 679 S.E.2d 913 (2009); *Owen Indus. Products, Inc. v. Sharpe*, 274 S.C. 193, 262 S.E.2d 33 (1980).

6. In order for a taxpayer to qualify for the special assessment ratio, the taxpayer must own and occupy the residence as his legal residence and be domiciled at that address for some period during the applicable tax year. See S.C. Code Ann. §12-43-220(c)(2)(i) (Supp. 2014).

7. In addition, the taxpayer is required to make the following certification:

> "Under penalty of perjury I certify that:
>
> (A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and
>
> (B) that neither I, nor a member of my household claim the special assessment ratio allowed by this section on another residence.

See S.C. Code Ann. §12-43-220(c)(2)(ii) (2014).

8. By requiring that every applicant for legal residence certify that "neither I, nor any member of my household claim to be a legal resident of a jurisdiction other than South Carolina for any purpose", South Carolina law makes clear that the applicant as well as all members of the applicant's household have the burden of proving their legal residency independently.

9. "Member of my household", as referred to in the above certification, includes the spouse of the owner/occupant. See S.C. Code Ann. §12-43-220(c)(2)(iii)(A)(a) (Supp. 2024).

10. In addition to the certification, the South Carolina Code places the burden of proof on the applicant to establish his eligibility for the four percent assessment ratio by providing proof required by the Assessor including but not limited to:

> (A) a copy of the owner-occupants most recently filed South Carolina individual income tax return;
>
> (B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant and registered at the same address of the four percent domicile;
>
> (C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.
>
> If the owner or the owner's agent has made a property certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item ...

See S.C. Code Ann. §12-43-220(c)(2)((iv) (Supp. 2024).

11. South Carolina Regulations define the term "legal residence" as "the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled". See 10 S.C. Code Ann. Regs. 117-1800.1 (2).

12. "Legal residence" is the equivalent of "domicile" for purposes of taxation. See *Phillips v. South Carolina Tax Com'n*, 195 S.C. 472, 12 S.E. 2d 13 (1940).

13. The South Carolina Supreme Court has defined the term "domicile" as "the place where a person has his true, fixed and permanent home and principal establishment, to which he has, whenever he is absent, an intention of returning". See *Gasque v. Gasque*, 246 S.C. 423, 426, 143 S.E.2d 811, 812 (1965). The question of domicile "is largely one of intent to be determined under the facts and circumstances of each case." *Id.* at 427, 143 S.E. 2d at 812. Domicile is not changed "in the absence of clear proof of an intent to abandon the old domicile and acquire a new one". *Id.* See also *Ferguson v. Employers Mutual Casualty Company*, 254 S.C. 235, 174 S.E. 2d 768 (1970).

14. The S.C. Supreme Court further explained domicile in the case of Ravenel v. Dekle, 265 S.C. 364, 218 S.E. 2d 521 (1975) as follows:

> It is generally recognized, as we did in *Gasque*, that intent is a most important element in determining the domicile of any individual. It is also elementary, however, that any expressed intent on the part of a person must be evaluated in the light of his conduct which is either consistent or inconsistent with such expressed intent. Other elementary propositions which require no citation of authority are that a person can have only one domicile at a time; one maintains his prior domicile until he establishes or acquires a new one. A person may have more than one residence, but cannot have more than one domicile or be a citizen of more than one state at the same moment.

*Id.* at 379, 218 S.E.2d at 528

15. The case of Habibunnisa Begum v. Florence County Assessor, 18-ALJ-17-0198-CC, 2019 SC ALJ Lexis 307, affirmed in SC Court of Appeals Unpublished Opinion No. 2022-UP-069 (2022), is an authoritative source in determining the sufficiency of evidence to establish domicile for persons holding a nonimmigrant visa. In Begum, the taxpayer was legally present in the United States on an H-1B visa and was employed as a teacher. The

school district filed an I-140 Petition on her behalf and such had been approved. Thus, Begum was awaiting the opportunity to apply for a Green Card at the time her legal residence case was heard.. The Findings of Fact also revealed that Begum held a S.C. driver's license that was renewable each year; she paid South Carolina income taxes as a South Carolina resident; she paid South Carolina real and personal property taxes; and she held a social security card indicating that she was a temporary worker in the United States. She further testified that it was her intent to make the subject home her permanent residence. The Court found that Begum's H-1B visa no longer had a definite end date in that her approved I-140 Petition would allow her to remain in the United States indefinitely until such time as she could obtain her Green Card. This coupled with the other factors previously discussed presented sufficient evidence that she had taken discrete steps to abandon her old domicile and acquire a new one at the subject property per Gasque, *supra.*, and as such, was qualified to receive the legal residence classification. [2]

16. Since the hearing in this matter, the Administrative Law Court has issued two recent decisions dealing with the issue of spousal domicile for nonimmigrants. In *Andrei Catanovschi v. York County Assessor*, Docket No. 24-ALJ-17-0436-CC, the Court denied legal residence where the applicant was a United States citizen but his spouse was in Moldova awaiting CR-1 visa for admission to the United States. She had never resided in the United States. The applicant had certified in his application that neither he nor his spouse was a legal resident of a jurisdiction other than South Carolina. Pursuant to a written statement from the spouse, she stated that she had no intent to reside anywhere other than with her husband in South Carolina. The Court found that intent was insufficient

[2] Although the facts in the *Begum* case indicate that Begum was married and residing with her spouse, the issue of the spouse's legal residence was never raised by the County nor was it addressed by the Court.

to establish domicile or legal residence. Rather, domicile or legal residence occurs with the union of residence and intent. Thus, her future intent to come to South Carolina was irrelevant to her current legal residency.

The second case, *Mohammed Farook Shaik Dawood v. Richland County Assessor*, Docket No. 24-ALJ-17-0366-CC, again examined the legal residence of the spouse. In that case, the applicant received an approved I-140 petition years before his marriage. As such, his wife was not included on the I-140 petition. While the Court recognized that the listing of the spouse on the I-140 petition is a compelling factor indicating domiciliary intent, it did not negate the requirement that domiciliary intent be evaluated under the totality of the facts and circumstances. The facts presented were that the spouse had continuously been present at the marital home in Richland County since 2022, except for a three month visit to India in 2023. Although the spouse obtained an EAD, she had not worked in the United States because she was taking care of their two small children, both born in the United States. She was also a member of two organizations in the Columbia area catering to those of Indian descent. The Court found that under these unique facts, the wife's domiciliary intent had been established.

**OPINION**

The issue before this Court is whether the facts and circumstances of this case support Mr. Vasudevan's expressed intent to be domiciled in South Carolina. I find that the facts and circumstances do not support Mr. Vasudevan's domiciliary intent for the 2023 and 2024 tax years.[3]

[3] Mrs. Haribabu's domiciliary intent is not in question in this case.

The Assessor principally relied on two factors in determining that Mr. Vasudevan had not established domiciliary intent. The first was that Mr. Vasudevan was not included on Mrs. Haribabu's I-140 petition as a spouse requesting to change his status. Unlike the *Dawood* case, the Respondents here were married at the time Mrs. Haribabu's I-140 Petition was filed. Thus, Mrs. Haribabu had the opportunity to include her spouse but did not.

Part 7 of the I-140 Petition requires that the spouse and all children of the applicant be listed as well as whether they will be requesting an adjustment of status or applying for a visa abroad.[4] The inclusion of both spouses on the I-140 petition is a compelling indication that the couple has jointly made the decision to immigrate.

Mrs. Haribabu testified that the I-140 Petition was prepared by her employer's attorney and she could not explain why her husband's name was not on it. However, she further testified that she reviewed the document prior to it being filed. Ultimately, her review did not result in her husband's name being placed on the I-140. The I-140 Petition has clear instructions at the top of Part 7 regarding the inclusion of family members. Mrs. Haribabu was an intelligent and articulate witness, with an excellent command of the English language. If her review of the I-140 petition was not sufficiently diligent to avert the glaring omission of her husband, then the responsibility for this omission rests solely with her and she must accept the consequences.

Finally, the attorney who prepared the document on behalf of the school district was listed in the Respondent's Prehearing Statement as a witness. Notably, that attorney was not subpoenaed by the Respondents and did not appear as a witness at the hearing to corroborate testimony regarding an error being made.

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[4] The failure to list a spouse or children on the I-140 petition will not preclude those individuals from filing a derivative application for a Green Card when the applicant's priority date becomes current.

The circumstances surrounding the omission of Mr. Vasudevan from the I-140 petition raises questions of Mr. Vasudevan's domiciliary intent that were not sufficiently answered by the testimony of the Respondents. The absence of a spouse on the I-140 Petition for good cause shown is not detrimental to a determination of domiciliary intent if other evidence of domiciliary intent can be shown. However, the absence of a spouse on the I- 140 Petition without good cause is, at best, a strong indicator that domiciliary intent does not exist.

The second factor relied on by the Assessor was Mr. Vasudevan's extended absence from the United States. Mr. Vasudevan's I-94 shows that he left the United States on August 23, 2023 and did not return until March 27, 2025, a period of 582 consecutive days. Thus, he was only in the United States for a part of tax year 2023 and none of tax year 2024. Mr. Vasudevan testified that he was in India taking care of his aged parents, more specifically his mother who had knee surgery, for this extended period. However, in further testimony, Mr. Vasudevan admitted that he had a sister living less than two miles from his parents. When asked if he would be returning to India to care for his parents, he no longer expressed concern about his aging parents but responded that he was in the United States to stay since his son and wife were here.

Mr. Vasudevan's testimony did not address his domiciliary intent for tax years 2023 and 2024, but instead only addressed his current intent to now remain in the United States since his son and wife are here. It has not escaped the Court's notice that Mr. Vasudevan arrived back in the United States just over a month before the hearing date in this matter.

The only mitigating evidence presented by the Respondents was Mr. Vasudevan's employment during 2022 and 2023. Mr. Vasudevan testified that he worked as a motel desk clerk in several motels, moving from one motel to another to obtain a higher hourly wage. There was no evidence presented as to how many months Mr. Vasudevan worked in either of those years.

Mr. Vasudevan holds a degree in Math and previously owned a printing business in India. However, the jobs held in the United States were considerably beneath his skill level but were ideal for short term employment, thereby affording him the ability to go back to India for extended periods. Upon his return in 2025, Mr. Vasudevan readily obtained employment as a desk clerk in two different motels.

The totality of the above circumstances strongly suggests that Mr. Vasudevan did not have the requisite domiciliary intent for the years in question. As noted in the *Catanovschi* case, *supra*, domicile or legal residence is established when both residence and intent occur. 28 C.J.S. Domicile §12 (May 2025 Update). "[U]nion of act and intent, or actual location in, or removal to, a particular place with intent to remain has been required for residence or legal residence." *Id.*

The previously discussed case law regarding domicile establishes that intent is the most important element in determining "domicile" and expressed intent alone is insufficient without consistent conduct evidencing such intent. Further, a person may not have more than one domicile at a time or be a citizen of more than one state at a time. A change of domicile requires "clear proof of an intent to abandon the old domicile and acquire a new one". See *Ravenel v. Dekle*, 265 S.C. at 379, 218 S.E.2d at 528 (1975) and *Gasque v. Gasque*, 246 S.C. at 427, 143 S.E. 2d at 812 (1965). This is the basis for the "discrete action" which the *Begum* case refers to as being necessary to establish domicile. The above actions on the part of Mr. Vasudevan do not evidence an intent to abandon his old domicile and acquire a new one in Orangeburg County. At best, Mr. Vasudevan has enjoyed extended visits to the United States.

This decision does not preclude the Respondents from applying for the legal residence special classification in a future year if domiciliary intent can be evinced.

## ORDER

Based upon the foregoing findings of fact and conclusions of law,

IT IS HEREBY ORDERED that the Respondents are not eligible for the 4% legal residence special classification for tax years 2023 and 2024.

**AND IT IS SO ORDERED.**

Crystal M. Rookard
Administrative Law Judge

July ,2025
Columbia, South Carolina

STATE OF SOUTH CAROLINA

IN THE COURT OF APPEALS

RECEIVED

JUL 14 2026

SC Court of Appeals

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Appeal from Richland County
In the Administrative Law Court

Crystal M. Rookard, Administrative Law Judge

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Appellate Case No. 2025-001876

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Orangeburg County Assessor……………………………………………………………Respondent,

v.

Rekha Bali Haribabu and Thiyagarajhan Vasudevan…………………………………Appellants

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**CERTIFICATE OF COUNSEL**

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Counsel certifies that the Record on Appeal complies with Rule 210(g) of the South Carolina Appellate Court Rules and contains all material proposed to be included in the record, to the exclusion of any other material.

s/*John D. Elliott*
JOHN D. (JAY) ELLIOTT
Attorney for Appellant

Columbia, South Carolina

July 14th, 2026