

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

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

Maria E. Walls, in her Capacity as Beaufort County TreasurerRespondent,

v.

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

PETITION FOR REHEARING OF RESPONDENT MARIA E. WALLS,
IN HER CAPACITY AS BEAUFORT COUNTY TREASURER

Respondent Maria E. Walls, in her capacity as Beaufort County Treasurer (the “Treasurer”), respectfully petitions this Court for rehearing of its unpublished opinion filed September 2, 2026, Op. No. 2026-UP-431, pursuant to Rule 221(a), SCACR. The Respondent states with particularity below the points that appear to have been overlooked or misapprehended.

The Respondent does not ask this Court to revisit its judgment wholesale. Two of the three points below ask only that the opinion clarify what the Court decided and confine itself to the issues presented in the appeal.

First, the opinion frames two challenged provisions of the circuit court’s Order—the provision restraining the County from threatening the Respondent’s employees *and* the provision restraining the County from forcing the Respondent to adopt or follow the 2024 Handbook—states “**We agree,**” and then analyzes and directly reverses only the first provision. The opinion contains no analysis of the second provision of the Order, the Handbook provision, and no statement reversing it. As the opinion stands, neither party can clearly determine whether that provision prohibiting a forced adoption of a new Handbook during the pendency of the litigation survives.

Second, Section II affirms, but states that the circuit court “largely adopted the County’s position” and refers to the ruling it then affirmed as “the offending language.” The first conclusion rests on three propositions drawn from a portion of the Order the Respondent did not cross-appeal, from which the Appellants could not appeal, and that was, therefore, not before this Court. The second labels as “offending” a ruling this Court declined to disturb. Neither was necessary to an affirmance premised on “no harm to the County,” and both are likely to be presented in the circuit court as this Court’s construction of the merits of an Order that remains preliminary.

Third, the reversal rests in part on the statement that the County did not “imply it would seek reimbursement from the employees.” But the record contains a sworn averment to the contrary that no affidavit contradicts, an email reserving the right to require “reimbursement for any or all expenses” without stating from whom, and expense approval forms submitted to Appellants by the employees themselves.

ARGUMENT

I. THE OPINION ANNOUNCES AGREEMENT AS TO TWO PROVISIONS OF THE ORDER BUT ADJUDICATES ONLY ONE, LEAVING THE PARTIES UNABLE TO DETERMINE WHAT RELIEF SURVIVES.

A. The Order enjoined the County in two separate and distinct respects.

The decretal portion of the circuit court’s December 4, 2024 Order restrains the County in two separate sentences:

Defendants are hereby enjoined from threatening employees of the Treasurer’s Office for actions taken by them at the direction of the Treasurer. Additionally, Defendants are hereby enjoined from forcing the Treasurer to follow policies or procedures contained in the 2024 Handbook or to adopt aspects of the 2024 Handbook that infringe upon the Treasurer’s ability to employ or discharge personnel within the Treasurer’s Office.

(Order at 9; R. 9.) These correspond to two distinct categories of relief in the Respondent’s motion—requests (B) and (D). (Pl.’s Mot. for Prelim. Inj. at 5; R. 464.) The Appellants’ own brief treated them as two separate rulings, tabulating each in a chart of the five categories of relief the Respondent sought. (Final Br. of Appellants at 27.)

B. The opinion states “We agree” as to both, then addresses only the first.

The opinion’s irreparable-harm discussion opens:

Appellants contend that the court erred in enjoining them from threatening Treasurer’s employees **and from forcing Treasurer to adopt the Handbook** because Treasurer did not properly establish a threat of irreparable harm. Appellants also argue the court did not sufficiently explain its reasons for enjoining Appellants from threatening employees of Treasurer’s Office. **We agree.**

(Emphasis added.) The only irreparable-harm analysis the Court then conducts concerns the April and May 2024 email exchange between the Administrator and the Respondent, and the threat theory of harm. The Court concludes that “the emails from County did not constitute a threat of irreparable harm to Treasurer or her ability to retain employees,” and reverses “that portion of the circuit court’s Order enjoining County from ‘threatening employees of the Treasurer’s Office for actions taken by them at the direction of the Treasurer.’”

The Handbook provision is not mentioned again. There is no discussion of irreparable harm as to adoption of the Handbook, no application of Rule 65(d), SCRCF to that provision, and no statement reversing it.

C. This results in the type of confusion this Court declined to tolerate in Section I.

In Section I, this Court rejected the Appellants' complaint about the circuit court's "granted in part and denied in part" formulation, explaining that it was "disinclined to reverse simply due to imprecise nomenclature **when there is no confusion about what relief is granted.**" (Emphasis added.) That premise does not hold as to the opinion itself. The Appellants will read "We agree" as reversing both provisions; the Respondent reads the express reversal as reaching only the first. The parties return to the circuit court—where discovery is incomplete and the merits undecided—without knowing whether the Appellants are restrained from compelling the Respondent's adoption of the 2024 Handbook.

A preliminary injunction "does not become permanent or final until final judgment in the action," Rule 65, SCRCF, Note, and governs the parties' conduct in the interim. A party cannot comply with—or enforce—a restraint whose existence is unresolved.

D. Rule 220(b), SCACR requires that the point be decided in writing, with reasons.

Rule 220(b), SCACR provides that "every point distinctly stated in the case which is necessary to the decision of the appeal and fairly arising upon the record of the court must be stated in writing and must, with the reason for the court's decision, be preserved in the record of the case." The County distinctly raised the Handbook provision, and this Court distinctly framed it. The exception in Rule 220(b)(2)—that this Court "need not address a point which is manifestly

without merit”—cannot supply the omission, because the opinion does not treat the point as without merit. It says, “We agree.”

The same principle animates the authority this Court invoked in reversing: quoting Rule 65(d), SCRPC, the Court observed that an order granting an injunction must “set forth the reasons for its issuance,” be “specific in terms,” and “identify the injury and elaborate on it.” *See Spartanburg Buddhist Ctr. of S.C. v. Ork*, 417 S.C. 601, 609, 790 S.E.2d 430, 435 (Ct. App. 2016) (finding error when an order granting injunction did not name the harm threatened). A decision dissolving an injunction warrants no less specificity about what it dissolves.

E. If the Court intended to reverse the Handbook provision, the Appellants’ own concessions were overlooked.

Should the Court have intended to reverse that provision, the Respondent respectfully submits that a point was overlooked. The provision of the Order restrains the Appellants from “forcing the Treasurer to follow policies or procedures contained in the 2024 Handbook or to adopt aspects of the 2024 Handbook that infringe upon the Treasurer’s ability to employ or discharge personnel”. That is the conduct the Appellants twice disclaimed. Counsel for the Appellants told the circuit court:

[T]hey’re saying they want an order from the—from this Court that the treasurer not be forced—that the treasurer not be forced to adhere to the Beaufort County Employee Handbook. Nobody’s asking the treasurer to be—adhere to the handbook. Nobody’s asking for that.

(Tr. 15:10–14 (June 25, 2024); R. 777.) The Appellants repeated the disclaimer in this Court, stating that they “ha[ve] never claimed that Treasurer Walls herself is subject to the Handbook or that she must adopt any provisions of the Handbook,” and “expressly disclaimed that it is seeking to enforce the Personnel Handbook against the Treasurer.” (Final Br. of Appellants at 30.)

The Appellants do assert a separate right to enforce the Handbook as to the Respondent's employees. (Final Br. of Appellants at 31.) That assertion does not put the Appellants at odds with this provision. Both of its positions run against compelling the Respondent: the first against "forcing the Treasurer to follow policies or procedures contained in the 2024 Handbook," which the Appellants disclaimed at the hearing and again in this Court; the second against forcing Respondent "to adopt aspects of the 2024 Handbook that infringe upon the Treasurer's ability to employ or discharge personnel within the Treasurer's Office," authority the Appellant County concedes is hers. (Id. ("the County readily admits that, under S.C. Code Ann. § 4-9-30, the Treasurer — and not the County — has 'employment and discharge' authority over employees in the Treasurer's Office").)

An injunction coextensive with the Appellants' own concessions cannot be the source of the "harm to the County" this Court found was also absent in Section II. Dissolving it would grant Appellants relief they told two courts they were not seeking and would do so without any statement of reasons.

Relief requested. The Respondent asks the Court to modify the opinion to state expressly whether the second sentence of the decretal paragraph at page 9 of the Order (R. 9) is affirmed or reversed and, if reversed, to state the reasons for that decision as Rule 220(b) requires.

II. THE STATEMENT THAT THE CIRCUIT COURT "LARGELY ADOPTED THE COUNTY'S POSITION" RESTS ON LANGUAGE FROM AN UNAPPEALED PORTION OF THE ORDER, AND NEITHER IT NOR THE REFERENCE TO "OFFENDING LANGUAGE" WAS NECESSARY TO THE AFFIRMANCE.

A. The characterization.

Section II affirms the circuit court. But in doing so it states that "[r]eading the Order in its entirety, it is clear the court largely adopted the County's position on this issue," refers to the ruling it then declined to disturb as "the offending language," and concludes: "We find no harm to the

County and thus no error in the Order.” It further states that the circuit court “limited the compensation Treasurer can pay her employees.”

B. The three propositions supporting the “largely adopted” conclusion come from the portion of the Order the Respondent did not cross-appeal.

The three propositions the Court marshals for that conclusion all appear in Section III of the Order—the circuit court’s separate analysis of the Budget Issue, *i.e.*, the Respondent’s claim to funds budgeted for unfilled positions, which begins at page 6—and not in Section II, the portion the County appealed:

1. The phrase “salary and classification plans approved by council” appears at page 6 of the Order (R. 6), where the circuit court relied upon S.C. Code Ann. § 4-9-630(7) (2021) in declining to adopt the Treasurer’s contention that she may incur expenses “limited only by the total budget set by the County for the use of the Treasurer’s Office.”
2. The sentence “[t]he compensation set by law for the employees in the Treasurer’s office is the salary approved for their respective positions by the Beaufort County Council as part of its budgeting process” appears at page 7 of the Order (R. 7). By its terms it defines the phrase “compensation set by law” for one purpose only: the circuit court’s analysis of whether paying employees from vacancy funds would constitute “extra compensation” prohibited by S.C. Const. art. III, § 30. *See State ex rel. McLeod v. McLeod*, 270 S.C. 557, 559, 243 S.E.2d 446, 447–48 (1978) (defining “extra compensation” as “any compensation over and above that fixed by law or contract at the time the service was rendered”), quoted at Order 7 (R. 7).
3. The vacancy-funds analysis appears at pages 6 through 8 of the Order (R. 6–8).

Respondent did not cross-appeal the Budget Issue, and the Appellants said so. (Final Br. of Appellants at 3 n.1 (“The Treasurer did not cross appeal.”).) Those rulings were therefore not before this Court. Using their language to measure the scope of the ruling that *was* before this Court respectfully mischaracterizes the Order.

The reference to “the offending language” presents a distinct problem. That phrase describes the Order’s Section II ruling—the passage the County attacked as “legally erroneous” and asked this Court to reverse. (Final Br. of Appellants at 26, 32.) The sentence in which the phrase appears reads: “Notwithstanding the offending language, the court declined to grant the broad injunction Treasurer sought and instead granted only a very limited injunction against the County, unrelated to salaries.” This Court expressly declined to disturb that portion of the ruling which supports Respondent’s position. An opinion that affirms a ruling, while also describing the circuit court’s rationale as “offending,” leaves the ruling’s status unsettled in the very court that must now apply it.

C. Section II of the Order ruled for the Respondent.

The portion of the Order the County appealed reads:

The Treasurer’s ability to permit Treasurer’s Office employees to work remotely, or not; to set their salary or compensation, within the confines of the Treasurer’s budget; and to direct that such employees incur expenses in the course of their employment are each management decisions that establish fundamental working conditions of employees working in the Treasurer’s Office. . . . This Court is inclined to agree that the setting of certain work conditions implicates the power to hire and fire. Thus, the injunctive relief sought by Plaintiff is appropriate, under these circumstances because irreparable harm would occur as a result. However, with regards to funds that are allocated for a specific purpose, the Treasurer would be prohibited from using those funds for any purpose that is not within the parameters of its designation.

(Order at 5; R. 5.) This is a ruling in the Respondent’s favor, under the heading “The County Administrator lacks the authority to implement policies that can be construed in a manner to infringe upon the authority of an elected official to make decisions regarding employment and discharge of the Beaufort County Treasurer’s employees.” (Order at 4; R. 4.) The closing sentence, which this Court quoted in footnote 1, is a limitation directed at funds “allocated for a specific purpose”—the subject of the Budget Issue which qualifies the ruling. It does not convert the ruling into an adoption of the Appellants’ position, and neither Respondent nor Appellants read it to do so. Appellants asked this Court to reverse precisely this passage. (Final Br. of Appellants at 26, 32.)

D. The characterization was unnecessary to the disposition.

This Court affirmed because it found “no harm to the County and thus no error.” Once the Court concluded the County was not harmed, no view of the merits of the salary-authority question was required to resolve the appeal.

That restraint carries particular force in this posture. On a motion for preliminary injunction, a court examines the merits “only to the extent necessary to determine whether the plaintiff has made a sufficient prima facie showing of entitlement to relief.” *Compton v. S.C. Dep’t of Corr.*, 392 S.C. 361, 367, 709 S.E.2d 639, 642 (2011). Discovery in this declaratory judgment action was, as the circuit court observed, “probably barely even started.” (Tr. 33:5–9; R. 795.) The competing constructions of §§ 4-9-30(7), 4-9-630, and 4-9-650 the parties have advanced remain to be decided on a developed record.

E. The prejudice is material.

The consequence is that a harmless-error affirmance now carries an appellate reading of the Order that the Appellants can be expected to invoke in the circuit court as the authoritative

construction of Judge McCoy’s ruling, and to invoke against the Respondent in any compliance or recoupment dispute arising during the pendency of the litigation. That the opinion is unpublished does not answer the concern. A memorandum opinion is “of no precedential value,” Rule 220(a), SCACR, but it remains the law of the case between these parties. This Court’s own structural holdings point the other way: the Administrator has no power to hire or fire the Respondent’s employees, S.C. Code Ann. § 4-9-30(7) (2021), and no authority to suspend them, *Eargle v. Horry County*, 344 S.C. 449, 456, 545 S.E.2d 276, 280 (2001), *aff’g* 335 S.C. 425, 517 S.E.2d 3 (Ct. App. 1999). This Court has cautioned against “giv[ing] the county governing body too much control over an elected official and . . . her employees” so as to “force the elected official to place the interests and concerns of the governing body over those of the electorate.” *Eargle*, 335 S.C. at 431, 517 S.E.2d at 6.

Relief requested. The Respondent asks the Court to withdraw or modify the statements in Section II that the circuit court “largely adopted the County’s position on this issue” and that its ruling constitutes “the offending language,” or, alternatively, to clarify that the Court expresses no view on the merits of the parties’ competing constructions of §§ 4-9-30(7), 4-9-630, and 4-9-650, which remain for the circuit court in the first instance.

III. THE EMPLOYEES SIGNED AND SUBMITTED THE CERTIFICATIONS THAT INITIATED THE DISPUTED EXPENDITURES, AND NO AFFIDAVIT CONTRADICTS THE RESPONDENT’S AVERMENT THAT THE ADMINISTRATOR THREATENED TO RECOVER THOSE EXPENSES FROM THEM.

The opinion reverses the employee-protection provision on two related observations: that “the employees themselves were never contacted by the County,” and that the County did not “imply it would seek reimbursement from the employees, rather than from Treasurer’s budget.” Three items of record bearing on those observations appear to have been overlooked, two of them documents the County itself placed in the record.

The employees signed and submitted the certifications that initiated the disputed expenditures. The two travel requests underlying this dispute are in the record as exhibits to the Appellants’ own Motion for Partial Summary Judgment: Travel Request 28829, relating to Employee #1 (R. 323–339), and Travel Request 28830, relating to Employee #2 (R. 340–350). Each is a Beaufort County Finance Department form. Each recites the department as “Treasurer” and the purpose as the Treasurer’s Office “2024 Staff Training,” and states a total estimate—\$1,932.28 and \$1,611.78—matching the sums the Administrator questioned. (R. 324, 326, 332, 334, 336, 338, 341, 343, 347, 349; *see* Robinson Aff. ¶¶ 13–17; R. 66–67.)

Each form closes with the employee’s and departments head’s certification that “I hereby certify that the funds are available within my department budget to cover the above estimated expense” followed by three approval blocks. The “Preparer” block is signed on April 4, 2024; the “Department Head” block is approved by “Walls, Maria” on April 8; and the “Assistant/Deputy/County Administrator” block is blank and unchecked on both forms. (R. 326, 328, 343.) The Respondent’s affidavit describes the practice these forms reflect: reimbursement “requires that **the employee submit expense reimbursement requests** and supporting documentation to the Official, for review and approval, which approval is indicated on the expense approval form.” (Walls Aff. ¶ 26; R. 469) (emphasis added). For Employee #2 the record also contains a Beaufort County Employee Mileage Reimbursement Form, signed by the employee and stating a “Total Reimbursed to Employee” of \$688.49, which form includes a further certification by the employee to Appellants “[m]y signature below certifies the accuracy of the mileage reimbursement requested above”. (R. 349.)

Two consequences follow. First, the employees are not bystanders to the expenditure approval process from which the Appellants reserved the right to recoup: each request was submitted and

certified on the Appellant County’s own form, before the Respondent approved it, and routed to the Appellant County’s Finance Department. Second, the blank administrator block on both forms corroborates the Respondent’s sworn account that no “county administrator has countersigned any such form approved by an Elected Official,” nor have any “asserted the authority to review or disapprove any such approved expenses that are within the budget of the Elected Official.” (Walls Aff. ¶ 27; R. 469.)

The May 9, 2024 email does not limit the reservation to the Respondent’s budget. The Administrator’s email states: “Beaufort County reserves all rights to contest these expenses, **including but not limited to requiring reimbursement for any or all expenses.**” (R. 488) (emphasis added). It does not say from whom reimbursement would be required. It is directed at the “out-of-state travel requests”—the two forms described above—submitted by the employees the parties have identified as Employees #1 and #2. (Id.)

The Respondent’s affidavit avers the threat directly. Paragraph 30 of the Respondent’s affidavit states:

Defendant Administrator, by threatening to refuse to process payment and by threatening to seek to recover such expenses **from employees** in the future (see email of Defendant Administrator dated May 9, 2024 and attached hereto as Exhibit C) is impermissibly interfering with the functions of the Treasurer’s Office and is, effectively asserting that, as a caretaker Administrator, he has the power and the right to terminate employees of the Treasurer’s Office, in contravention of established South Carolina law.

(Walls Aff. ¶ 30; R. 470) (emphasis added). The County’s only affidavits—the Administrator’s and its Human Resources Director’s—were sworn on April 24 and 23, 2024, before the May 9 email paragraph 30 describes, and neither was supplemented. (R. 65–73, 310–320.) The County contested the point in argument, but no sworn testimony contradicts it.

The observation that “the employees themselves were never contacted by the County” is accurate as to the email thread, but it does not dispose of the harm the circuit court found. That harm was not that the employees received an email communication. It was, as this Court’s own summary records, “Treasurer’s inability to retain key employees”—here, the employees whose own signatures appear on the certifications underlying an unresolved and unbounded claim of recoupment. This was the issue upon which the circuit court ruled: the employees are left to choose between the direction of the elected official who employs them and the position of an administrator who “says I may not pay these expenses back,” leaving them to “worry that their wages are going to get garnished in the future, that they’re going to be personally charged for the travel.” (Tr. 18:19–23; R. 780.) That is the coercion *Eargle* forbids. There, the employees were “acting with the permission of and under the direction of their elected supervisor,” and granting the administrator authority over them “would require employees of elected officials to choose whose directives they will follow, those of the elected official or those of the Administrator.” 344 S.C. at 456, 545 S.E.2d at 280. “This result could not have been intended by the legislature.” *Id.*

The Respondent recognizes that this ground asks the Court to revisit a fact-bound conclusion. She raises it narrowly: the opinion rests on the absence of any implication that the County would look to the employees, and the sworn averment, the email’s unqualified terms, and the employees’ own certifications supply it.

Relief requested. The Respondent asks the Court to reconsider the reversal of the provision restraining the County from threatening employees of the Treasurer’s Office.

CONCLUSION

For the foregoing reasons, the Respondent respectfully requests that this Court grant rehearing and:

1. Modify the opinion to state expressly whether the injunction restraining the County “from forcing the Treasurer to follow policies or procedures contained in the 2024 Handbook or to adopt aspects of the 2024 Handbook that infringe upon the Treasurer’s ability to employ or discharge personnel within the Treasurer’s Office” (Order at 9; R. 9) is affirmed or reversed and, if reversed, state the reasons for that decision;
2. Withdraw or modify the statements in Section II characterizing the circuit court’s Order as having “largely adopted the County’s position on this issue” and as containing “offending language,” or clarify that the Court expresses no view on the merits of the parties’ competing statutory constructions; and
3. Reconsider the reversal of the provision restraining the County from threatening employees of the Respondent’s Office, in light of paragraph 30 of the Respondent’s affidavit (R. 470), the unqualified terms of the May 9, 2024 email (R. 488), and the employees’ submission and certification of the applicable travel requests (R. 323–28, 340–43, 349).

The Respondent further requests that the Court direct a return from the Appellants. Rule 221(a), SCACR (“Ordinarily . . . rehearing will not be granted in the absence of such a request.”).

[Signature Page Follows]

Respectfully submitted,

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Attorneys for Respondent

September 16, 2026

RECEIVED

Sep 16 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE COURT OF COMMON PLEAS
COUNTY OF BEAUFORT
Jennifer B. McCoy, Circuit Court Judge

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

PROOF OF SERVICE

The undersigned hereby certifies that on September 16, 2026, he caused to be served a copy of the foregoing **Petition for Rehearing of Respondent, Marie E. Walls, in her Capacity as Beaufort County Treasurer**, on all parties of record via electronic mail containing the above-referenced document to each counsel's individual AIS email address as follows:

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September 16, 2026



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September 16, 2026

Via Electronic Filing (ctappfilings@sccourts.org) and Federal Express Overnight

The Honorable Jenny A. Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29211

**Re: Maria E. Walls v. Beaufort County, et al.
Civil Action No.: 2023-CP-07-01905
Appellate Case No. 2025-000025**

RECEIVED

Sep 16 2026

SC Court of Appeals

Dear Ms. Kitchings:

Enclosed please find a Petition for Rehearing of Respondent Maria E. Walls, and Proof of Service in the above-referenced matter for electronic filing. I have also enclosed a check in the amount of \$50.00 for the required filing fee (via Federal Express only).

By copy of this letter to all counsel of record we are serving them with a copy of the Petition for Rehearing, and Proof of Service.

Thank you for your assistance.

Sincerely,



Michael E. Kozlarek

MEK/cbs

Enclosures: Petition for Rehearing (via electronic filing only)
Filing fee check (via Federal Express)

cc w/enclosures: Brian P. Crotty, Esquire (via email)
C. Mitchell Brown, Esquire (via email)

