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Sep 30 2026

SC Court of Appeals

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

The Honorable Robert L. Reibold, Administrative Law Judge

Docket No. 25-ALJ-17-0156-CC

Appellate Case No. 2026-001190

Matthew DeNapoli and Lindsay DeNapoli,
Appellants,

v.

Charleston County Assessor,
Respondent.

PROOF OF SERVICE

Record on Appeal

I, Lindsay DeNapoli, certify as follows:

1. Service of the Record on Appeal on Respondent.

On September 30, 2026, I served a complete paper copy of the Record on Appeal in Appellate Case No. 2026-001190 on counsel of record for Respondent Charleston County Assessor by hand delivery to:

Charleston County Attorney's Office
for Charleston County Assessor, Respondent
4045 Bridge View Drive
North Charleston, South Carolina 29405-7464

Service is complete upon delivery. Rule 262(c)(1), SCACR. A signed receipt, if obtained, is attached.

A courtesy electronic copy of the Record, or notice of the electronic original filed with the Court, is being transmitted the same date to bferrara@charlestoncounty.org, mbelle@charlestoncounty.org, kdeantonio@charlestoncounty.org, and alhethington@charlestoncounty.org. Electronic mail to counsel is courtesy only and is not the method of service.

2. Bound paper copy to the Court (Clerk's letter of September 9, 2026).

On September 30, 2026, I deposited in the United States mail, first class, postage prepaid, one bound paper copy of the Record on Appeal, addressed to:

Jenny Abbott Kitchings, Clerk
South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29201

This street address is used for the bound parcel as directed by the Clerk's letter of September 9, 2026. The bound copy is not being sent to P.O. Box 11629.

3. Original Record filed with the Court by electronic mail.

The original Record on Appeal is being filed this date with the Clerk by electronic mail at ctappfilings@sccourts.org, in multiple PDF parts because of file size. Each part is labeled as part of the Record on Appeal in Appellate Case No. 2026-001190 (for example, "Record on Appeal — Part 1 of __"). The electronic original is the same Record served on Respondent and mailed in bound form to 1220 Senate Street, Columbia, South Carolina.

Form 21 is filed and served separately from the Record, in a sealed envelope marked CONFIDENTIAL. It is not a page of the Record on Appeal and is not bound with the book. One sealed envelope accompanies the original filed with the Clerk; one sealed envelope accompanies the paper Record served on Respondent.

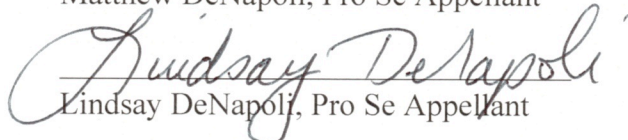
A copy of this Proof of Service is included with the electronic filing and with the bound parcel.

This Proof of Service is signed upon completion of service on Respondent and upon deposit of the Court's bound copy in the United States mail.

September 30, 2026



Matthew DeNapoli, Pro Se Appellant



Lindsay DeNapoli, Pro Se Appellant

918 Casseque Province
Mount Pleasant, South Carolina 29464
(703) 930-6473
mdenapoli@spacecomintl.com

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

Appellate Case No. 2026-001190

Matthew DeNapoli and Lindsay DeNapoli, Appellants,

v.

Charleston County Assessor, Respondent.

RECEIVED

Sep 30 2026

SC Court of Appeals

RECEIPT FOR HAND DELIVERY

Record on Appeal

I acknowledge that I received, on behalf of counsel of record for Respondent Charleston County Assessor, one complete paper copy of the Record on Appeal in the above-captioned matter.

Date received: September 30, 2026

Time received: 12:42 a.m. / (p.m.)

*proof/service,
confidential form 21*

Place of delivery: Charleston County Attorney's Office

4045 Bridge View Drive

North Charleston, South Carolina 29405-7464

Printed name: Rachel Bunch

Title / position: Records Supervisor

Signature: Rachel Bunch

Delivered by:

Matthew DeNapoli and / or Lindsay DeNapoli

Pro Se Appellants

918 Casseque Province, Mount Pleasant, South Carolina 29464

(703) 930-6473

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THE STATE OF SOUTH CAROLINA

In the Court of Appeals
Appellate Case No. 2026-001190

Matthew DeNapoli and Lindsay DeNapoli, Appellants,
v.
Charleston County Assessor, Respondent.

RECEIPT FOR HAND DELIVERY

Record on Appeal

I acknowledge that I received, on behalf of counsel of record for Respondent Charleston County Assessor, one complete paper copy of the Record on Appeal in the above-captioned matter.

Date received: September 30, 2026 ✓

Record on appeal

Time received: 12:40 a.m. / (p.m.)

Place of delivery: Charleston County Attorney's Office
4045 Bridge View Drive
North Charleston, South Carolina 29405-7464

Printed name: Rachel Bunch

Title / position: Records Supervisor

Signature: Rachel Bunch
②

Delivered by:

Matthew DeNapoli and / or Lindsay DeNapoli
Pro Se Appellants

918 Casseque Province, Mount Pleasant, South Carolina 29464
(703) 930-6473

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Matthew DeNapoli and Lindsay DeNapoli
Pro Se Appellants
918 Casseque Province
Mount Pleasant, South Carolina 29464
(703) 930-6473

September 30, 2026

Bernard E. Ferrara, Jr., Esquire
Marc G. Belle, Esquire
Kevin M. DeAntonio, Esquire
Andrew L. Hethington, Esquire
Charleston County Attorney's Office
4045 Bridge View Drive
North Charleston, South Carolina 29405-7464

Re: DeNapoli v. Charleston County Assessor
Appellate Case No. 2026-001190
ALC Docket No. 25-ALJ-17-0156-CC
Service of Record on Appeal — Rule 210(a), SCACR

Counsel:

Please find enclosed, by hand delivery under Rule 262(c)(1), SCACR, one complete paper copy of the Record on Appeal in the above-captioned matter.

This delivery is service of the Record required by Rule 210(a). It is not a filing with the Court of Appeals. A bound copy of the same Record is being filed with the Clerk at 1220 Senate Street, Columbia, South Carolina 29201, pursuant to the Clerk's letter of September 9, 2026.

This package contains:

1. One paper Record on Appeal (white cover; title; Index at R. p. 1 through R. p. 394).
2. One copy of Appellants' Proof of Service of the Record.
3. Receipt for Hand Delivery, to be dated and signed by the person who accepts the package.
4. One confidential Form 21 (Confidential Reference List of Redacted Identifiers), marked CONFIDENTIAL and not a Record page and should be destroyed .

Form 21, is confidential under the Supreme Court's April 15, 2014 order. It is for counsel and the Court only. It is not part of the public Record and is not bound with the book.

Please date and sign the enclosed receipt and return one signed original to the undersigned. A copy may be retained for your file.

Respectfully submitted,

Matthew DeNapoli, Pro Se Appellant

Lindsay DeNapoli, Pro Se Appellant

918 Casseque Province, Mount Pleasant, SC 29464
(703) 930-6473