

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Case No. 13-ALJ-17-0104-CC

RECEIVED

JUN 30 2014

SC Court of Appeals

William J. Montgomery,.....Respondent,

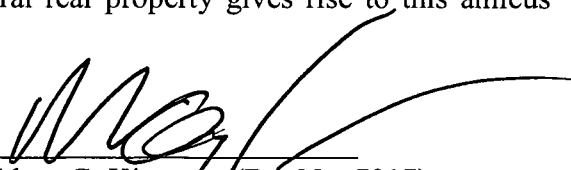
v.

Spartanburg County Assessor,.....Appellant.

**MOTION FOR LEAVE TO FILE
BRIEF OF AMICUS CURIAE**

Pursuant to Rule 213, SCACR, the South Carolina Department of Revenue (Department) moves for leave to file a brief in this case as amicus curiae. The Department conditionally files with this motion the enclosed brief. The Department is tasked with providing instruction and oversight to the county assessors of South Carolina regarding the assessment and taxation of all classes of property and shall examine the books of the county tax officials to protect the interests of the State, counties, and other political subdivisions. S.C. Code Ann. § 12-4-520 (2014). In this regard the Department is concerned about this Administrative Law Court decision which is in contradiction to longstanding Department policy regarding the assessment and valuation of agricultural

real property. The Department's interest in providing accurate information to the county assessors regarding the valuation of agricultural real property gives rise to this amicus brief.



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of the South Carolina
Department of Revenue

Columbia, South Carolina
June 27, 2014

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PROOF OF SERVICE

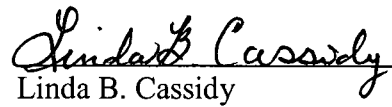
I, Linda B. Cassidy, do hereby certify that I have caused to be mailed, postage prepaid a copy of the South Carolina Department of Revenue's Motion for Leave to File Amicus Brief and Amicus Curiae Brief on June 27, 2014 to the following:

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Columbia, South Carolina
June 27, 2014

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June 27, 2014

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1015 Sumter Street
Columbia, SC 29201

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SC Court of Appeals

Re: William J. Montgomery vs. Spartanburg County Assessor
Case No. 13-ALJ-17-0104-CC

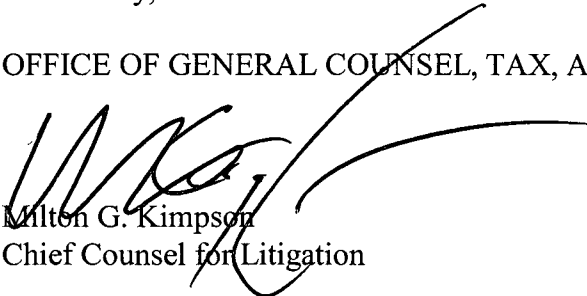
Dear Ms. Kitchings:

Enclosed are the original and six copies of the South Carolina Department of Revenue's Motion for Leave to File Amicus Brief. Also enclosed is the Amicus Curiae Brief of the Department of Revenue and Proof of Service.

Please do not hesitate to contact me concerning this matter at 803-898-5131 or KimpsoM@sctax.org.

Yours truly,

OFFICE OF GENERAL COUNSEL, TAX, AND REGULATORY SERVICES


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