

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Hugh Allen Palmer, Trustee

) Docket No. 13-ALJ-17-0554-CC
)
)

) Petitioner,)
)

vs.)
)

**AMENDED
STIPULATION OF FACTS**

) Richland County Assessor,)
)

) Respondent.)
)

) In Re: TMS #s R17005-02-18 & -27)
)

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MAR 16 2015

SC Court of Appeals

By consent of the parties and Pursuant to the authority of Rule 25.C of the Administrative Law Court Rules of Procedure, the following facts are hereby stipulated in this case:

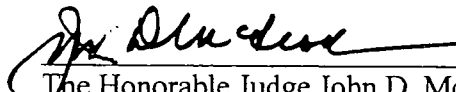
1. The properties at issue are TMS #s R17005-02-18 and R17005-02-27 ("Properties").
2. Richland County last underwent a countywide reappraisal for the 2009 tax year.
3. As of 2009, the Properties belonged to another tax map parcel, TMS # R17005-02-18A.
4. The Petitioner protested the fair market value of TMS # R17005-02-18A and the adjoining TMS # R17005-02-18B for the 2009 tax year.
5. By order dated November 26, 2012, Administrative Law Court Judge Carolyn Matthews ultimately ruled the fair market value of TMS # R17005-02-18A was \$976,400 and the fair market value of TMS # R17005-02-18B was \$229,280.
6. In 2011, the Petitioner filed a new plat separating TMS # R17005-02-18A and TMS # R17005-02-18B into six separate tax parcels, including the Properties at issue.
7. Based on the new parcels and/or plat, the Respondent reappraised five parcels as of December 31, 2011 for the 2012 tax year. The sixth parcel was sold in 2010, and was reappraised as an assessable transfer of interest for tax year 2011.
8. As a result, the Petitioner filed the protest now at issue on the grounds that he believes the Respondent lacked authority to reappraise the Properties and that their fair market values may be determined by reference to Judge Matthews order dated November 26, 2012.
9. In order to resolve questions concerning the Properties' fair market values depending on the whether or not the Respondent had the authority to reappraise the Properties for the 2012 tax year, the Petitioner and Respondent have mutually agreed to stipulate to the fair market value of the Properties as of December 31, 2008 and December 31, 2011.

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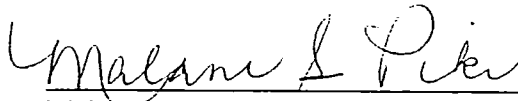
10. Accordingly, the Petitioner and Respondent stipulate that the fair market values for the Properties as of December 31, 2008 (the relevant date for the last countywide reassessment) are \$205,099.77 for R170005-02-18 and \$148,354.26 for R170005-02-27.
11. Furthermore, the Petitioner and Respondent stipulate that the fair market values for the Properties as of December 31, 2011 (the relevant date for the Respondent's proposed 2012 reassessment) are \$ 400,100 for R170005-02-18 and \$404,700 for R170005-02-27.

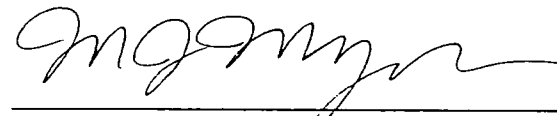
IT IS SO ORDERED

9/8, 2014


The Honorable Judge John D. McLeod
South Carolina Administrative Law Court

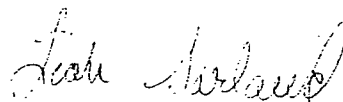
WE CONSENT:


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CERTIFICATE OF SERVICE

I, Leah E. Garland, 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, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).



Leah E. Garland
Judicial Law Clerk

September 11, 2014
Columbia, South Carolina

FILED

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SC ADMIN. LAW COURT