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VIA CERTIFIED MAIL

April 29, 2015

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
PO Box 11629
Columbia, SC 29211

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SC Court of Appeals

Re: Hugh Allen Palmer v. Richland County Assessor
Case No 2015-000514

Dear Ms. Kitchings:

I am writing to advise the Court of the South Carolina Supreme Court's decision in the case of Rhame v. Charleston County School District, 2015 WL 1814019 (April 22, 2015). The Court of Appeal's decision in this case was cited in the Respondent's Motion to Dismiss and in the Respondent's Reply to Return to Motion to Dismiss with reference to its status before the South Carolina Supreme Court. Such decision has now been overturned by the South Carolina Supreme Court.

In the Rhame case, the Supreme Court interprets S.C. Code Ann. §1-23-380 (Supp. 2014) to allow motions for rehearing by virtue of the clear language in the statute stating "if a rehearing is requested". It further states that the Workers' Compensation Board Regulations expressly incorporate Rule 203(b)(6), SCACR, which references petitions for rehearing. The Rhame case is distinguishable from the Palmer case now before this Court in that the Palmer case was a property tax dispute before the Administrative Law Court. Appeals from the Administrative Law Court are governed by S.C. Code Ann. §1-23-610 (Supp. 2014), not §1-23-380. Notably, §1-23-610 does not contain the language referring to motions for rehearing that is contained in §1-23-380 and the Rhame decision does not reference §1-23-610 in its decision. Further, Rule 31, RPALC dealing with the appeal of an ALC decision in a contested case does not reference Rule 203(b)(6), SCACR. Given the plain language of §1-23-610 and Rule 31, RPALC, there is no evidence that the legislature intended to allow motions for rehearing in contested cases before the ALC, contrary to the finding in Rhame. Accordingly, the Respondent respectfully asserts that the Rhame decision is not applicable to the case at hand.

As stated herein and in the Respondent's previous filings, §1-23-610 does not specifically provide for motions for rehearing nor do the Rules of Procedure for the Administrative Law Court. However, Rule 68, RPALC, allows an Administrative Law Judge to exercise his/her discretion to use the South Carolina Rules of Civil Procedure to resolve questions

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not addressed by the RPALC. If this rule can be construed to allow a motion for rehearing, it is clear that Judge McLeod did not exercise such discretion but, instead, allowed the decision to become final on November 3, 2014. The thirty day appeal period then expired on December 3, 2014. The Appellant did not file a Notice of Appeal until March 11, 2015, over three months after his appeal period had expired. The Appellant had ample opportunity between November 3, 2014 and December 3, 2014 to determine the status of his motion for rehearing and make a timely appeal to this Court. In accordance with its previous filings, the Respondent respectfully requests that this Court deny Appellant's appeal based upon lack of subject matter jurisdiction.

Very truly yours,



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