THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEAL FROM THE COURT OF APPEALS
The Honorable John D. Geathers

Case No. 2015-000514

Hugh Allen Palmer.....Petitioner,

v.

Richland County Assessor.....Respondent.

PETITION FOR A WRIT OF CERTIORARI

Kenneth B. Wingate
Matthew J. Myers
Post Office Box 12129
Columbia, SC 29211
(803) 256-2233
Attorneys for Petitioner

Other Counsel of Record:

Malane S. Pike
Post Office Box 729
White Rock, SC 29177
(803) 622-1493
Attorney for Respondent

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CERTIFICATION OF COUNSEL

Counsel for Petitioner certifies that the Petition for Rehearing was made and finally ruled on by the Court of Appeals on July 24, 2015.

QUESTIONS PRESENTED

I. Did the Court of Appeals err in granting Respondent's Motion to Dismiss Petitioner's Appeal by holding that Rule 29(D) of the South Carolina Rules of Procedure for the Administrative Law Court automatically denied Petitioner's motion for rehearing of a contested case hearing more than 30 days before Petitioner filed his notice of appeal?

II. If not, does the extension of Rule 29(D) of the South Carolina Rules of Procedure for the Administrative Law Court to encompass Petitioner's motion for rehearing otherwise violate the Petitioner's right to judicial review, notice and the opportunity to be heard under the South Carolina Constitution, as well as violating the South Carolina Administrative Procedures Act and public policy?

STATEMENT OF THE CASE

On September 10, 2014, the South Carolina Administrative Law Court ("ALC") ruled in favor of the Respondent on Petitioner's underlying commercial property tax appeal, which ruling was received by Petitioner on September 12, 2014 (App. 16). On September 22, 2014, Petitioner subsequently served his Motion to Alter or Amend or for a Rehearing of the ALC's decision, presenting the motion for rehearing in the alternative should the ALC deny the motion to alter or amend (App. 22).

On October 2, 2014, Respondent served its Response to Petitioner's Motion to Alter or Amend or for a Rehearing, and Petitioner awaited further direction from the ALC so that Petitioner could proceed accordingly (App. 34). However, in early February 2015, Petitioner received notice from Respondent that Respondent considered the tax protest closed without further action from the ALC under Rule 29(D) of the South Carolina Rules of Procedure for the Administrative Law Court ("SCRPALC").

Therefore, on February 11, 2015, Petitioner wrote the ALC to remind it that Petitioner's motion for rehearing remained pending and to request a ruling on the same (App. 44). In response, on February 13, 2015, Respondent wrote the ALC to argue that the ALC rules did not provide for a right of rehearing, and therefore, Petitioner's deadline to appeal the matter had expired 30 days after Petitioner's motion to alter or amend was automatically denied under SCRPALC Rule 29(D) (App. 45).

On February 19, 2015, the ALC issued a Notice of Motion Hearing, though indicating via email that the hearing was limited to "whether the ALC rules allow for a motion for rehearing." (App. 50). In response, Petitioner requested a ruling on the motion itself, which Petitioner believed he had a clear right to file as recently confirmed by this Court (App. 52). However, the ALC instead simply issued a Notice of Cancellation of Motion Hearing on March 6, 2015 (App. 53). Though the cancellation order contained no explanation, the ALC's cover letter for the order stated that Petitioner's "motion was deemed improper by virtue of § 1-23-650(C), supra, and was considered as a motion for reconsideration under ALC Rule 29(D) and since no action was taken thereon by the Court within thirty (30) days after filing, it was deemed denied." (App. 54).

Accordingly, though not stated in an official order, the ALC appears to have agreed with Respondent that Petitioner had no right to request a rehearing, and therefore, SCRPALC Rule 29(D) could automatically deny Petitioner's Motion to Alter or Amend or for a Rehearing in total. Of note, Respondent's argument and the ALC's conclusion that Petitioner had no right to request a rehearing was not raised by Respondent or the ALC, including in Respondent's responsive pleading to Petitioner's motion for rehearing, until it was too late for Petitioner to appeal the automatic denial of Petitioner's motion to alter or amend under SCRPALC Rule 29(D).

Still having no direct ruling on Petitioner's validly filed motion for rehearing, Petitioner considered the Notice of Cancellation of Hearing to be a denial of the same. Accordingly, on March 11, 2015, Petitioner filed his Notice of Appeal of the ALC's underlying September 10, 2014 ruling (App. 55).

Respondent filed a Motion to Dismiss Petitioner's appeal on March 23, 2015, again on the basis that Petitioner allegedly had no right to request the rehearing of an ALC decision (App. 1). However, this argument was soon conclusively rejected by the South Carolina Supreme Court's decision in *Rhame v. Charleston Cnty. Sch. Dist.*, 412 S.C. 273, 772 S.E.2d 159 (2015), *reh'g denied* (June 4, 2015), of which Petitioner notified the Court of Appeals by letter dated April 30, 2015. Nevertheless, on May 18, 2015, the Court of Appeals dismissed Petitioner's appeal on the basis that SCRPALC Rule 29(D) automatically denied both of Petitioner's motions (App. 90).

On June 2, 2015, Petitioner served a Petition for Rehearing of the Court of Appeal's dismissal on the grounds that SCRPALC Rule 29(D) was by its own terms specifically limited to motions to alter or amend, and therefore, Petitioner's motion for rehearing had not

been automatically denied and remained pending until the ALC's March 6, 2015, Notice of Cancellation of Hearing (App. 92). However, on July 24, 2015, the Court of Appeals ultimately denied Petitioner's Petition for Rehearing, stating simply that no "material fact or principle of law has been either overlooked or disregarded." (App. 115).

Following an order of this Court granting an extension to file, this Petition for Writ of Certiorari is hereby filed for the purpose of overturning the Court of Appeals dismissal of Petitioner's appeal from the ALC, which has resulted in a substantial infringement of Petitioner's constitutional rights as explained herein. Furthermore, upon information and belief, this Petition presents a novel question of law regarding the scope of SCRPALC Rule 29(D). Alternately, to the extent the Court of Appeals' underlying dismissal can be read as holding Petitioner's motion for rehearing was not allowed in the first instance, this Petition otherwise addresses an implied repudiation of this Court's decision in *Rhame v. Charleston Cnty. Sch. Dist.*, 412 S.C. 273, 772 S.E.2d 159 (2015). Finally, the substance of Petitioner's appeal would allow the Court and/or Court of Appeals to address novel questions of law regarding an assessor's alleged power to reappraise property based on the assessor's subjective determination of "changed conditions" under S.C. Code Ann. § 12-37-90(c).

ARGUMENT

I. THE COURT OF APPEALS COMMITTED REVERSIBLE ERROR BY GRANTING RESPONDENT'S MOTION TO DISMISS PETITIONER'S APPEAL ON THE BASIS THAT RULE 29(D) OF THE SOUTH CAROLINA RULES OF PROCEDURE FOR THE ADMINISTRATIVE LAW COURT AUTOMATICALLY DENIED PETITIONER'S MOTION FOR REHEARING OF A CONTESTED CASE HEARING MORE THAN 30 DAYS BEFORE PETITIONER FILED HIS NOTICE OF APPEAL FROM THE ADMINISTRATIVE LAW COURT.

As a starting point, the ALC was created by the South Carolina General Assembly under the South Carolina Administrative Procedures Act ("SCAPA"), and is considered an "agency" for purposes of SCAPA and its numerous provisions concerning administrative procedure and appeals. *See* S.C. Code Ann. §§ 1-23-500 & -310(2). Among the procedures mandated by the General Assembly is the manner of appeal:

> Proceedings for review are instituted by serving and filing notice of appeal as provided in the South Carolina Appellate Court Rules within thirty days after the final decision of the agency or, if a rehearing is requested, within thirty days after the decision is rendered. Copies of the notice of appeal must be served upon the agency and all parties of record.

S.C. Code Ann. § 1-23-380(1) (emphasis added).

In construing this section, the South Carolina Supreme Court recently and conclusively held that SCAPA establishes an independent right to request a rehearing of a contested case hearing under SCAPA. *Rhame v. Charleston Cnty. Sch. Dist.*, 412 S.C. 273, 276, 772 S.E.2d 159, 161 (2015) ("The plain language of section 1-23-380(1) indicates that the legislature, by including the phrase 'if a rehearing is requested,' intended to allow motions for rehearing before all administrative agencies that are governed by [SCAPA]."). *See also* Rule 203(b)(6), SCACR ("If a timely petition for rehearing is filed with the administrative tribunal, the time to appeal for all parties shall be stayed and shall run from receipt of the decision granting or denying that motion."); Rule 31, SCRPALC ("The decision of the administrative law judge may be appealed as provided by law.").

In this case, Petitioner filed both a "motion to alter or amend" the underlying ALC decision "or, in the alternative, for a rehearing of the same." Accordingly, the threshold legal issue now before the Court is whether SCRPALC Rule 29(D) applied to automatically deny both of Petitioner's motions, in which case Petitioner's Notice of

Appeal was untimely, or whether SCRPALC Rule 29(D) applies only to Petitioner's motion to alter or amend, in which case Petitioner's deadline to file a Notice of Appeal was tolled, pursuant to Rule 203(b)(6) of the South Carolina Appellate Court Rules ("SCACR"), until the ALC affirmatively ruled on Petitioner's motion for rehearing.

The answer to this interpretive issue is perhaps deceptively straightforward, since SCRPALC Rule 29(D) specifically states that it applies only to "motions to alter or amend" and at no point does the word "rehearing" appear:

> **Motion for Reconsideration**. Any party may move for reconsideration of a final decision of an administrative law judge in a contested case to alter or amend the final decision, subject to the grounds for relief set forth in Rule 59, SCRCP, as follows:
>
> (1) Within ten (10) days after notice of the order concluding the matter before the administrative law judge, a party may move for reconsideration of the decision, provided that a notice of appeal from the decision has not been filed. The opposing party may file a response to the motion within ten (10) days of the filing of the motion.
>
> (2) The administrative law judge shall act on the motion for reconsideration within thirty (30) days after it is filed if an opposing party does not file a response or within thirty (30) days after an opposing party files a response. If no action is taken by the administrative law judge within the applicable period, the inaction shall be deemed a denial of the relief sought in the motion.
>
> (3) The filing of a motion for reconsideration shall not stay the order of the administrative law judge or excuse or delay compliance with the order of the administrative law judge.
>
> (4) The time for appeal for all parties shall be stayed by a timely motion for reconsideration, and shall run from receipt of an order granting or denying such motion. If no order is filed regarding the motion, the time for appeal shall begin to run thirty (30) days from the date the motion is deemed denied pursuant to subsection (D)(2).
>
> The filing of a motion for reconsideration is not a prerequisite to filing a notice of appeal from a final decision of an administrative law judge.

SCRPALC Rule 29(D) (bold in original and underline added for emphasis).

In addition to expressly limiting itself to a request "to alter or amend the final decision," SCRPALC Rule 29(D) uses the alternate vernacular of "motions for reconsideration." To that end, "motions for reconsideration" have a long history of being equated specifically with "motions to alter or amend" as provided in Rule 59(e) of the South Carolina Rules of Civil Procedure ("SCRCP"), which in turn are distinct from "motions for rehearing" as provided in Rule 59(a), SCRCP. *See Elam v. S.C. Dept. of Transp.*, 361 S.C. 9, 21, 602 S.E.2d 772, 778-79 (2004) ("A motion under Rule 59(e) long has been viewed as 'motion for reconsideration' despite the absence of those words from the rule.")

> Rule 59(e) in the South Carolina and federal rules of civil procedure is practically identical. Neither contains any provision for a motion for "reconsideration." However, federal courts consider it appropriate for a party to make a "motion for reconsideration" under Rule 59(e) even though the rule mentions only a "motion to alter or amend a judgment." This view holds true even when a party mislabels a post-trial motion.

Id. at 22, 602 S.E.2d 779 (footnote omitted). *See also, e.g., Buist v. Buist*, 410 S.C. 569, 573, 766 S.E.2d 381, 383 (2014) (referring to a motion to reconsider as a Rule 59(e), SCRCP motion to alter or amend); *Town of Hollywood v. Floyd*, 403 S.C. 466, 479, 744 S.E.2d 161, 167 (2013) (referring to Rule 59(e), SCRCP motion as a motion for reconsideration); *Kiawah Prop. Owners Group. v. Public Service Comm'n of S.C.*, 359 S.C. 105, 113, 597 S.E.2d 145, 149 (2004) (differentiating between a "motion to reconsider, alter or amend a judgment" brought under Rule 59(e), SCRCP and a motion for a new trial") (citations omitted); *Calhoun v. Calhoun*, 339 S.C. 96, 101, 529 S.E.2d 14, 17 (2000) (referring to Rule 59(e), SCRCP motion as a motion for reconsideration).

The lack of the word "rehearing" in SCRPALC Rule 29(D) is not a mere oversight, as it is specifically used several times in SCRPALC Rule 40, which pertains to

appeals from specific state agencies not at issue in this matter. In addition, SCRPALC Rule 29(D) was amended to specifically address motions to alter or amend only after this Court's ruling that such motions must be allowed even where the SCRPALC Rules are silent. *See Home Medical Systems, Inc. v. S.C. Dept. of Rev.*, 382 S.C. 556, 677 S.E.2d 582 (2009).

Even if the drafters of SCRPALC Rule 29(D) had wanted the amended version to also address motions for rehearing, of which there is no evidence, they simply failed to use the proper words to do so. As this Court has long held, statutes should be construed liberally in favor of the right of appeal. *Stroup v. Duke Power Co.*, 216 S.C. 79, 83, 56 S.E.2d 745, 747 (1949). *See also Elam v. S.C. Dept. of Trans.*, 361 S.C. 9, 25, 602 S.E.2d 772, 780 (2004) (noting "civil procedure and appellate rules should not be written or interpreted to create a trap for the unwary lawyer or party."). However, it does not take a liberal construction to simply limit the scope of a rule of procedure to the words actually found therein.

In this case, not only did Petitioner's counsel interpret SCRPALC Rule 29(D) as not applying to his motion for rehearing, but Respondent's counsel and the presiding judge of the ALC believed the same. First, Respondent's counsel has argued extensively below that SCRPALC Rule 29(D)'s silence as to motions for rehearing precludes the possibility of filing a motion for rehearing whatsoever, which argument has since been negated by this Court. Second, in its cover letter to its Notice of Cancellation of Hearing, the ALC stated that Petitioner's motion for rehearing "was deemed improper by virtue of § 1-23-650(C) [providing that ALC hearings must be conducted exclusively in accordance with the ALC Rules]." (App. 49). Thus, if the ALC Judge believed that

SCRPALC Rule 29(D) also covered motions for rehearing, then he could not logically have concluded that such a request was "improper."

Based on the forgoing, the only reasonable conclusion is that SCRPALC Rule 29(D) applies only to Petitioner's motion to alter or amend, leaving his motion for rehearing pending until ruled upon by the ALC. At the very least, the studied interpretations of SCRPALC Rule 29(D) by no less than three experienced members of the South Carolina Bar, on behalf of opposing parties and an independent tribunal, indicates a palpable confusion regarding the scope of ALC Rule 29(D), and this confusion should not be resolved in such a manner as to deprive Petitioner of an important legal right of appeal.

Finally, it may also be noted that had Petitioner's counsel had any inkling that Respondent would argue that SCRPALC Rule 29(D) precludes motions for rehearing and that the ALC would agree, which position this Court has since negated, or that the Court of Appeals would otherwise extend Rule 29(D) to include motions for rehearing despite the rule being devoid of any language regarding the same, Petitioner could have and would have easily filed a Notice of Appeal at an earlier time. As it stands, however, Petitioner's substantive claims have been needlessly ignored, wasting not only Petitioner's private funds, but also judicial resources and Richland County tax revenue.

II. THE EXTENSION OF RULE 29(D) OF THE SOUTH CAROLINA RULES OF PROCEDURE FOR THE ADMINISTRATIVE LAW COURT TO ENCOMPASS PETITIONER'S MOTION FOR REHEARING OTHERWISE VIOLATES THE PETITIONER'S RIGHT TO JUDICIAL REVIEW, NOTICE AND THE OPPORTUNITY TO BE HEARD UNDER THE SOUTH CAROLINA CONSTITUTION, AS WELL AS THE SOUTH CAROLINA ADMINISTRATIVE PROCEDURES ACT AND PUBLIC POLICY.

Assuming, arguendo, that ALC Rule 29(D) could be extended to cover motions for rehearing, such an extension as applied in this matter – retroactively rather than prospectively – would violate Petitioner's constitutional rights and South Carolina public policy and law. Article I, Section 22 of the South Carolina Constitution provides three separate protections with regard to the Petitioner's pending appeal:

> No person shall be finally bound by a judicial or quasi-judicial decision of an administrative agency affecting private rights except on due notice and an opportunity to be heard; ... nor shall he be deprived of liberty or property unless by a mode of procedure prescribed by the General Assembly, and he shall have in all such instances the right to judicial review.

S.C. CONST. ART I, § 22 (emphasis added). Thus, a violation of any of these protections renders an action unconstitutional. Note that "agency" as used in the South Carolina Administrative Procedures Act includes the ALC per S.C. Code Ann. § 1-23-310(2).

As stated previously, Petitioner filed a motion for rehearing of a decision of the ALC that has yet to be ruled on, other than by way of the ALC's March 6, 2015 Notice of Cancellation of Motion Hearing. (App. 48). Furthermore, Petitioner had no notice that a written rule that does not mention motions for rehearing whatsoever, and specifically references a different type of motion, could nevertheless be applied by the Court of Appeals to automatically deny Petitioner's motion for rehearing, and therefore render Petitioner's subsequent Notice of Appeal untimely. In addition to having no merit, this result is also unconstitutional for three independent reasons under Article I, Section 22 of the South Carolina Constitution.

First, it would deprive Petitioner of the important and fundamental right of judicial review. Second, it would deprive Petitioner of the opportunity to be heard on the matters raised in his motion for rehearing not previously addressed by the ALC. Third, it

would follow a mode of procedure contrary to that mandated by the General Assembly. Though the first two points are self evident, the latter requires additional explanation, and also addresses why the extension of SCRPALC Rule 29(D) also violates SCAPA.

The General Assembly created the ALC and has the ultimate authority to establish its rules of procedure. *See* S.C. Code §§ 1-23-500 & -650(B) (Supp. 2014). To that end, the ALC may only promulgate rules of procedure that are consistent with the South Carolina Rules of Civil Procedure (SCRCP) and not already addressed by SCAPA:

> Rules governing practice and procedure before the court which are: (1) consistent with the rules of procedure governing civil actions in courts of common pleas; and (2) not otherwise expressed in Chapter 23, Title 1; upon approval by a majority of the judges of the court must be promulgated by the court and are subject to review as are rules of procedure promulgated by the Supreme Court under Article V of the Constitution.

S.C. Code Ann. § 1-23-650(B) (Supp. 2014).

As the ALC has itself noted, "[p]ursuant to S.C. Code Ann. § 1-23-650(B) (Supp. 2009), ALC rules may not be promulgated unless they are 'consistent with the rules of procedure governing civil actions in courts of common pleas.'" *Heath Hill v. S.C. Dept. of Health & Envtl. Contr. and SCE&G*, Docket No. 10-ALJ-07-0625-CC, 2010 WL 5781666 *11 (Dec. 9, 2010). Similarly the SCRCP provide that they "govern the procedure in all South Carolina courts in all suits of a civil nature whether cognizable as cases at law or in equity, with the exceptions stated in Rule 81. They shall be construed to secure the just, speedy, and inexpensive determination of every action." Rule 1, SCRCP.

Arguably, SCRPALC Rule 29(D) is wholly inconsistent with Rule 59, SCRCP to the extent that the former provides for automatic denial of a post trial motion, and thus requiring litigants to proceed to the Court of Appeals rather than having the matter heard by the judicial body created by the General Assembly to review and address such matters. At

the very least, however, the extension of SCRPALC Rule 29(D) to automatically deny motions for rehearing, which are not referenced in the rule itself, violates the General Assembly's general mandate that the ALC promulgate written rules that are to be followed in the ALC. Accordingly, the incorporation of additional legal terms not actually appearing in a written rule would also fail to follow "a mode of procedure prescribed by the General Assembly" as is required by the South Carolina Constitution.

In addition, SCAPA provides that "[f]or judicial review of a final decision of an administrative law judge, a notice of appeal by an aggrieved party must be served and filed with the court of appeals as provided in the South Carolina Appellate Court Rules in civil cases ...." S.C. Code Ann. § 1-23-610(A)(1). To that end, Rule 203(b)(1), SCACR provides that "[w]hen a timely motion for...new trial (Rule 59, SCRCP) has been made, the time for appeal for all parties shall be stayed and shall run from receipt of written notice of entry of the order granting or denying such motion." Accordingly, any ALC procedure that would deny a motion for new hearing without a written order is in direct conflict with Sections 1-23-610(A)(1) and 1-23-650(B) of SCAPA, and therefore, also violative of Article I, Section 22 of the South Carolina Constitution.

In addition to the South Carolina Constitution, it would raise serious due process concerns if Petitioner were not allowed to appeal based on a retroactive automatic denial of a motion that is not referenced in the rule of procedure supposedly providing for the same. *See B & A Development, Inc. v. Georgetown County*, 372 S.C. 261, 269 (2007) (acknowledging that "the United States Supreme Court held that due process requires all taxpayers to have a 'clear and certain' remedy for taxes collected in violation of law") (citing *McKesson Corp. v. Div. of Alcoholic Beverages and Tobacco*, 496 U.S. 18 (1990)).

In this instance, Petitioner's remedy for contesting Respondent's reassessment of his property in a non-reassessment year is not clear and certain when Petitioner's right to judicial review is circumvented by the expansion of written rules of procedure without notice. The due process concerns are magnified when considering that Petitioner's motion for rehearing had attempted to raise precedent that Petitioner believes outweighs a single decision relied on by the ALC, and where that decision was not provided to Petitioner before the hearing as required by a standing order of the ALC.

Finally, the extension of SCRPALC Rule 29(D) to automatically and retroactively deny Petitioner's motion for rehearing would violate South Carolina's public policy in several respects. First, as previously stated, "civil procedure and appellate rules should not be written or interpreted to create a trap for the unwary lawyer or party." *Elam v. S.C. Dept. of Trans.*, 361 S.C. 9, 25, 602 S.E.2d 772, 780 (2004). Here, the expansion of SCRPALC Rule 29(D) to cover a type of motion not mentioned in the rule has, in fact, created a trap that Petitioner had no reasonable way of foreseeing, which is evidenced by the fact that Respondent and the ALC itself did not view SCRPALC Rule 29(D) as applying to motions for rehearing.

As also previously stated, statutes should be construed liberally in favor of the right of appeal. *Stroup v. Duke Power Co.*, 216 S.C. 79, 83, 56 S.E.2d 745, 747 (1949). To that end, the General Assembly has found it fit to require ALC appellate and procedural rules to be consistent with SCACR and SCRCP, respectively. *See* S.C. Code Ann. §§ 1-23-610(A)(1) & -650(B). Liberal construction or not, these statutes should protect Petitioner in this case from having his appeal dismissed on the basis of an ALC

rule that would conflict with those statutes if the rule were judicially extended to cover motions for rehearing.

In addition, statutes regarding taxation must be construed in favor of the taxpayer. *Alltel Communications, Inc. v. South Carolina Dept. of Revenue*, 399 S.C. 313, 321, 731 S.E.2d 869, 873 (2012). Because this matter ultimately concerns a property tax protest, any procedure that would purportedly deny Petitioner the right of judicial review of the protest is tantamount to construing the taxation statutes against, rather than for, Petitioner.

Finally, South Carolina's public policy, if not stated in so many words, must be to allow its citizens reasonable review of governmental actions without having to take specious procedural claims all the way to the South Carolina Supreme Court. To allow otherwise wastes precious resources and undermines the government's presumptive right to govern.

CONCLUSION

For the reasons stated above, Petitioner respectfully asks this Court to reverse the South Carolina Court of Appeals and thereby restore Petitioner's appeal.

Respectfully Submitted,

Date: 9-14-15

/s/ Kenneth B. Wingate

Kenneth B. Wingate
Matthew J. Myers
Post Office Box 12129
Columbia, SC 29211
(803) 256-2233
Attorneys for Petitioner Hugh Allen Palmer

THE STATE OF SOUTH CAROLINA
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APPEAL FROM THE COURT OF APPEALS
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Hugh Allen Palmer ..... Petitioner,

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Richland County Assessor ..... Respondent.

PROOF OF SERVICE

I certify that I have served the Petition for Writ of Certiorari on Richland County Assessor by depositing a copy of it in the United States Mail, postage prepaid, on September 14, 2015, addressed to his attorney of record, Malane S. Pike, Esquire, P.O. Box 729, White Rock, S.C. 29177, on the South Carolina Administrative Law Court by depositing a copy of it in the United States Mail, postage prepaid, on September 14, 2015, addressed to the presiding Administrative Law Judge, The Honorable John D. McLeod, 1205 Pendleton Street, Suite 224, Columbia, S.C. 29201, and the South Carolina Court of Appeals by depositing a copy of it in the United States Mail, postage prepaid, on September 14, 2015, addressed to The Honorable Jenny Abbott Kitchings, South Carolina Court of Appeals, 1015 Sumter Street, Columbia, South Carolina 29201.

Signature Page to Follow on Next Page

Respectfully submitted,

SWEENY, WINGATE & BARROW, P.A.

/s/ Kenneth B. Wingate

Kenneth B. Wingate
Matthew J. Myers
Post Office Box 12129
Columbia, SC 29211
(803) 256-2233
Attorneys for Petitioner Hugh Allen Palmer

Columbia, South Carolina
September 14, 2015