

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Appellate Case Number 2013-002697  
(Opinion Number 5455, Filed November 16, 2016)

RECEIVED  
DEC 19 2016  
SC Court of Appeals

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

v.

Spartanburg County Assessor, ..... Appellant.

**RESPONDENT'S REPLY IN SUPPORT OF PETITION FOR REHEARING**

THE CARPENTER LAW FIRM, P.C.  
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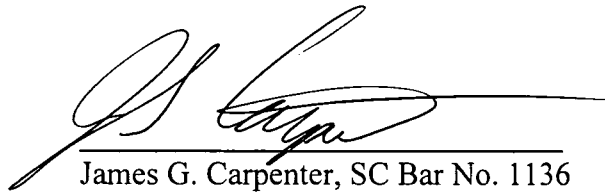
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In his Return to the Petition for Rehearing, the Assessor agreed that the Parcel is being used for agricultural purposes, and he admits that the buildings are agricultural real property. The Assessor further admits that the agricultural buildings at issue are actually used for agricultural purposes. However, without statutory authority, the Assessor insists on assessing the agricultural buildings at four percent (4%) of their “fair market value,” instead of their statutory “fair market value for agricultural purposes.” That is the heart of the dispute. The Constitution and the statutes require that they be assessed at their “fair market value for agricultural purposes.” The Administrative Law Court’s ruling in this case (and three similar rulings of other Administrative Law Courts) properly ruled that the value of the agricultural buildings was already included for tax purposes in the assessment of “agricultural real property.”

Separately assessing and taxing the agricultural buildings is double taxation, and contrary to the plain language of the statutes and the Constitution. No statute and no Constitutional provision authorize the Assessor to tax agricultural real property “actually used for such agricultural purposes” at “fair market value.” Nevertheless, that is what this Court authorized.

Accordingly, Respondent Montgomery petitions for rehearing, and respectfully requests that the Court: rule based only the facts of this case; rely on the plain text of the Constitution and statutes; and reverse its earlier decision, and affirm the Administrative Law Court, based on the undisputed facts of this case.

Respectfully submitted,  
THE CARPENTER LAW FIRM, P.C.

A handwritten signature in black ink, appearing to read 'J. G. Carpenter', is written over a horizontal line. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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**CERTIFICATE OF SERVICE**

The undersigned attorney hereby certifies that he served a copy of the Respondent's Petition for Rehearing upon all other counsel by first class mail, postage prepaid this Friday, December 16, 2016, addressed as follows:

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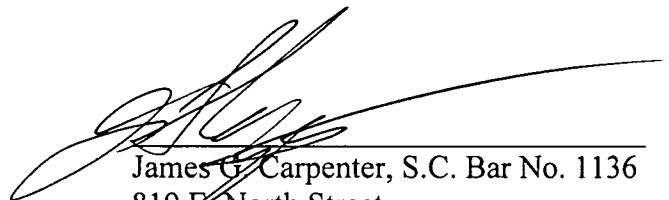
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WHEN IT'S WORTH FIGHTING FOR

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December 16, 2016

Ms. Jenny Kitchens, Clerk  
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SC Court of Appeals

Re: *William J. Montgomery vs. Spartanburg County Assessor*  
Appellate Case No. 2013-002697

Dear Ms. Kitchens:

We enclose an original and six copies of the Respondent's Reply in Support of Petition for Rehearing. Please return the extra copy, file stamped, in the enclosed envelope.

If you have any questions, please telephone me.

Sincerely yours,  
THE CARPENTER LAW FIRM, PC



James G. Carpenter

Enclosures  
CC w/ encl.: All other counsel