

1 question here.

2 **THE COURT:** Yes, sir.

3 **MR. GRIES:** This is for miscellaneous. And this one
4 is sort of like a real flagrant question. This
5 is -- do I -- okay, I'll just hand it to you.

6 **Q:** And here's the question. On comparable number
7 four, there was a miscellaneous -- on the
8 property card, it shows 20,139 and that's for
9 a pool and there's no negative adjustment on
10 that comparable to eliminate the pool. Can you
11 explain that?

12 **THE COURT:** Which comp has the pool, sir? I'm just
13 trying to follow you, Mr. Gries.

14 **A:** I am, too.

15 **MR. GRIES:** Comparable number four, Your Honor.

16 **THE COURT:** The 3042 Farmer Road property?

17 **MR. GRIES:** Yes, Your Honor.

18 **THE COURT:** Has a pool?

19 **MR. GRIES:** That's what the property card described
20 it as.

21 **THE COURT:** Okay.

22 **A:** I'm -- I'm not sure on that one, Mr. Gries, to
23 be honest with you. When I looked at the
24 property for the date of the sale, which was
25 2013, there was no pool attached to the



1 property.

2 Q: Well, on the property card ---

3 A: And that shows ---

4 Q: --- under miscellaneous, pool, because I was
5 interested in that. What was that big number?
6 It said pool.

7 A: And that's based on the sale of the property.
8 At the date of the sale of the property, there
9 was no pool attached to that particular
10 property.

11 Q: So ---

12 **THE COURT:** That property sold on November the 20th
13 of 2013; is that right?

14 A: Yeah. Yeah. Yeah, to my recollection.

15 **THE COURT:** And you don't recall there being a pool,
16 sir?

17 A: No.

18 **THE COURT:** All right.

19 A: I don't. Not to that property.

20 Q: And I do want to ask a couple questions on the
21 buildings portion, the residence. I'm going to
22 go to comparable number four again. And I'll
23 hand this out. And this has to do with the
24 residence only. And you've made a number of
25 adjustments but for the residence -- and, Your





AIKEN COUNTY, SOUTH CAROLINA

APPRAISER'S PROPERTY RECORD CARD

FOR ROLL YEAR: 2015

PRINTED ON: February 09, 2016

Property Details

TAX MAP NUM 205-00-06-005		SITUS 3042 FARMER ROAD		PROPERTY TYPE REAL PROPERTY	STATUS ACTIVE	TAX DIST UNINCORPORATED	NBHD CODE 02EQUINE6.0	APPR BY JEREMY CREECH	APPR DATE 20 Feb 2014	CNCL DIST 01	TOWN WINDSOR TWP
FIRE DISTRICT COUCHTON FIRE DEPARTMENT	CLASSIFICATION AGRICULTURAL/RESIDENTIAL	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD CAMA	TOT LAND VAL \$ 92,550	TOT BLDG VAL \$ 395,880	TOT MISC VAL \$ 20,139	APPRAISED \$ 431,846	ASSESSED \$ 17,280		
OLD TAX MAP 00-251-0-01-064	GIS NUMBER 205-00-06-005	S OF HWY 302		LOT DESCRIPTION							
BUILDING DESCRIPTION				LOCATION DESCRIPTION S OF HWY 302							

Current Owners

NAME CLARKSON B MCLEAN	MAILING ADDRESS 3042 FARMER ROAD AIKEN SC 29805
NAME JUDITH B MCLEAN	MAILING ADDRESS 3042 FARMER ROAD AIKEN SC 29805

Commercial Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	1152		\$ 0	144.00	1.0
Single -Metal on Wood Frame	100	EXT	\$ 8,481	0.00	0.0

Components for Building ID: 3

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Single -Metal on Wood Frame	40	EXT	\$ 1,600	0.00	0.0
Single -Wall-Boards on Wood	60	EXT	\$ 2,489	0.00	0.0
Base Living Area	864		\$ 0	120.00	1.0

Components for Building ID: 60600

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	384		\$ 0	80.00	1.0
Single -Wall-Boards on Wood	100	EXT	\$ 2,135	0.00	0.0

Miscellaneous Improvements Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Improvement)

Improvement ID: 2

CLASS CODE	IMPROVEMENT TYPE	ADJ. TYPE	QUALITY	# UNITS	SIZE 1	SIZE 2	UNIT PRICE	AYB	EYB
OWNER OCCUPIED RESIDENTIAL	Pool/Gunitc(SF)	RES	VERY GOOD	450.00	450.00	0.00	\$ 55.25	2006	
RCN	PHYS. DEP.	OBSERVED DEP.	OTHER OBS.	RCNED	MARKET VALUE	VALUE/OVERRIDE	RATIO	ASMT. VALUE	
\$ 24.863	0.00	19.00	0.00	\$ 20,139	\$ 20,139		0.04	\$ 810	

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
25 Jan 2001	\$ 200,000	\$ 127,380	0.64	QUALIFIED	NOT APPLICABLE	02059	00017	
08 Jan 2004	\$ 222,500	\$ 127,380	0.57	QUALIFIED	NOT APPLICABLE	2385	278	
03 Oct 2005	\$ 1,050,000	\$ 271,960	0.26	QUALIFIED	NOT APPLICABLE	4022	596	
20 Nov 2013	\$ 525,000	\$ 663,176	1.26	QUALIFIED	NOT APPLICABLE	4486	1257	

COLUMBIA POLICE DEPARTMENT SUMMARY INCIDENT REPORT



REPORT NUMBER: 160070189

INCIDENT INFORMATION						
INCIDENT CODE 90Z	INCIDENT TYPE Information Report	INITIAL SUPP <input checked="" type="checkbox"/>	DATE/TIME STARTED 05/26/2015 10:10 AM	DATE/TIME ENDED 05/26/2015 02:25 PM	DATE/TIME REPORTED 02/20/2016 08:10 AM	
REPORT FILED FROM ***	TRACKING NUMBER T16000354	LOCATION OF OCCURRENCE 1205 Pendleton Street, , Columbia, SC			APPROVED BY: 21268/Melanie Smith	
LOCATION TYPE	THEFT TYPE	METHOD OF ENTRY	METHOD OF EXIT	PT OF ENTRY	PT OF EXIT	ENTRY LOC

PERSON LISTINGS									
1	TYPE COMPL	LAST NAME Gries	FIRST NAME Brett	MIDDLE NAME	DOB ***	RACE ***	SEX *	DRIVER LIC NO	LIC ST
	SSN	ETHNICITY ***	RESIDENT ***	EYE COLOR ***	HAIR COLOR ***	AGE 67	HEIGHT 601	WEIGHT 185	CELL PHONE ***
	EMAIL brettgries@aol.com	RESIDENCE ADDRESS ***			HOME PHONE				
	EMPLOYER NAME	BUSINESS ADDRESS ***			WORK PHONE				

NARRATIVE
<p>On February 19, 2016 at approximately 02:30PM, Brett Gries met with Investigator Pugh, to discuss possible Felony Perjury charges against Mr. Mark Sapp, Staff Assessor for Aiken County. The evidence provided included EXHIBIT F: South Carolina Law, Section 16-9-10, MR. SAPP APPRAISAL: Including Cover Letter dated January 14, 2015, with the key document being Document #9, which picture was dated 02.06.2014, EXHIBIT D: With Comparable #4 address of 3042 Farmer Road, EXHIBIT B-4:Property Card for 3042 Farmer Road, showing the pool was assessed to the property at 12.31.2014, 2015 PROPERTY CARD: Property Card for 3042 Farmer Road, showing the pool was assessed to the property at 12.31.2014, EXHIBIT J-4: Picture of pool at 3042 Farmer Road, taken January 13, 2016, TRANSCRIPT: Pages 152 and 153, where Mr. Sapp stated that "when I looked at the property for the date of sale, which was 2013, there was no pool attached to the property.", EXHIBIT Q: Case of Pryzbyl vs. Edgefield County Assessor, which Case cites on page 3, provide the motive for Mr. Sapp to lie in front of Judge Lenski.</p> <p>While the evidence met the requirements of the law for Felony Perjury, Investigator Pugh declined to pursue charges, as Mr. Sapp could simply state that he did not do his job, and the charges would not stick.</p>

MR. SAPP

Perjury Supporting Documentation

Draft 2016.02.01

PERJURY SUPPORTING DOCUMENTS

EXHIBIT F: South Carolina Law, Section 16-9-10

MR. SAPP APPRAISAL: Cover letter dated January 14, 2015 & Doc's #1, #5 & #9

- Key Document = Document #9, front photo of Comparable #4 dated 02.06.2014

EXHIBIT D: Mr. Sapp's Appraisal Document #5, with Comparable #4 address of 3042 Farmer Road

EXHIBIT B-4: 2014 Property Card for 3042 Farmer Road, showing the pool was assessed to the property at 12.31.2013

2015 PRPERTY CARD: For 3042 Farmer Road, shpwing the pool was assessed to the property at 12.31.2014

EXHIBIT J-4: Picture of Comp #4 Swimming Pool taken on January 13, 2016

TRANSCRIPT: Pages 152 and 153, where Mr. Sapp stated that "When I looked at the property for the date of sale, which was 2013, there was no pool attached to the property."

EXHIBIT Q: Case of Przybyl vs Edgefield County Assessor, which cites on Page 3, provided the motive for Mr. Sapp to lie in front of Judge Lenski.

From: ScColumbiaPd <ScColumbiaPd@coplogic.com>

To: brettgries <brettgries@aol.com>

Subject: Your Online Police Report 160070189 Has Been Approved

Date: Thu, Mar 10, 2016 9:55 pm

Attachments: report-160070189-0.pdf (15K)

Your online report has been approved and the permanent case number is 160070189. Please note in the attached report that sensitive information has been replaced with *** in order to maintain privacy in emails. Thank you for using our online reporting system and please e-mail us with any suggestions you have for improving our system. Online Officer Columbia Police Department -----

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195 ETHICS RULE

196 To promote and preserve the public trust inherent in professional appraisal practice, an appraiser must
 197 observe the highest standards of professional ethics. This ETHICS RULE is divided into four sections:
 198 Conduct, Management, Confidentiality, and Record Keeping. The first three sections apply to all
 199 appraisal practice, and all four sections apply to appraisal practice performed under STANDARDS 1
 200 through 10.

201 Comment: This Rule specifies the personal obligations and responsibilities of the individual
 202 appraiser. However, it should also be noted that groups and organizations engaged in appraisal
 203 practice share the same ethical obligations.

204 Compliance with USPAP is required when either the service or the appraiser is obligated by law or
 205 regulation, or by agreement with the client or intended users, to comply. In addition to these
 206 requirements, an individual should comply any time that individual represents that he or she is
 207 performing the service as an appraiser.

208 An appraiser must not misrepresent his or her role when providing valuation services that are outside of
 209 appraisal practice.²

210 Comment: Honesty, impartiality, and professional competency are required of all appraisers
 211 under these *Uniform Standards of Professional Appraisal Practice* (USPAP). To document
 212 recognition and acceptance of his or her USPAP-related responsibilities in communicating an
 213 appraisal, appraisal review, or appraisal consulting assignment completed under USPAP, an
 214 appraiser is required to certify compliance with USPAP. (See Standards Rules 2-3, 3-3, 5-3, 6-
 215 9, 8-3, and 10-3.)

216 Conduct:

217 An appraiser must perform assignments ethically and competently, in accordance with USPAP.

218 ~~An appraiser must not engage in criminal conduct.~~

219 An appraiser must perform assignments with impartiality, objectivity, and independence, and without
 220 accommodation of personal interests.

221 An appraiser must not advocate the cause or interest of any party or issue.

222 An appraiser must not accept an assignment that includes the reporting of predetermined opinions and
 223 conclusions.

224 ~~An appraiser must not communicate assignment results in a misleading or fraudulent manner.~~ An
 225 appraiser must not use or communicate a misleading or fraudulent report or knowingly permit an
 226 employee or other person to communicate a misleading or fraudulent report.

227 An appraiser must not use or rely on unsupported conclusions relating to characteristics such as race,
 228 color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance
 229 income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to
 230 maximize value.

² See Advisory Opinion 21, *USPAP Compliance*.

271 Comment: When all confidential elements of confidential information are removed through
 272 redaction or the process of aggregation, client authorization is not required for the disclosure
 273 of the remaining information, as modified.

274 *NOTICE: Pursuant to the passage of the Gramm-Leach-Bliley Act in 1999, numerous agencies have adopted
 275 new privacy regulations. Such regulations are focused on the protection of information provided by consumers
 276 to those involved in financial activities "found to be closely related to banking or usual in connection with the
 277 transaction of banking." These activities have been deemed to include "appraising real or personal property."
 278 (Quotations are from the Federal Trade Commission, Privacy of Consumer Financial Information; Final Rule,
 279 16 CFR Part 313.)

280 **Record Keeping:**

281 **An appraiser must prepare a workfile for each appraisal, appraisal review, or appraisal consulting**
 282 **assignment. The workfile must include:**

- 283 • the name of the client and the identity, by name or type, of any other intended users;
- 284 • true copies of any written reports, documented on any type of media;
- 285 • summaries of any oral reports or testimony, or a transcript of testimony, including the
 286 appraiser's signed and dated certification; and
- 287 • all other data, information, and documentation necessary to support the appraiser's opinions
 288 and conclusions and to show compliance with this Rule and all other applicable Standards, or
 289 references to the location(s) of such other documentation.

290 **An appraiser must retain the workfile for a period of at least five (5) years after preparation or at least**
 291 **two (2) years after final disposition of any judicial proceeding in which the appraiser provided testimony**
 292 **related to the assignment, whichever period expires last.**

293 **An appraiser must have custody of his or her workfile, or make appropriate workfile retention, access,**
 294 **and retrieval arrangements with the party having custody of the workfile.**

295 Comment: A workfile preserves evidence of the appraiser's consideration of all applicable
 296 data and statements required by USPAP and other information as may be required to support
 297 the appraiser's opinions, conclusions, and recommendations.

298 A photocopy or an electronic copy of the entire actual written appraisal, appraisal review, or
 299 appraisal consulting report sent or delivered to a client satisfies the requirement of a true copy. As an
 300 example, a photocopy or electronic copy of the Self-Contained Appraisal Report, Summary
 301 Appraisal Report, or Restricted Use Appraisal Report actually issued by an appraiser for a real
 302 property appraisal assignment satisfies the true copy requirement for that assignment.

303 Care should be exercised in the selection of the form, style, and type of medium for written
 304 records, which may be handwritten and informal, to ensure that they are retrievable by the
 305 appraiser throughout the prescribed record retention period.

306 A workfile must be in existence prior to and contemporaneous with the issuance of a written
 307 or oral report. A written summary of an oral report must be added to the workfile within a
 308 reasonable time after the issuance of the oral report.

309 A workfile must be made available by the appraiser when required by state enforcement
 310 agencies or due process of law. In addition, a workfile in support of a Restricted Use

- 1465 (b) in appraising personal property: identify and analyze the effects on use and value of industry
 1466 trends, value-in-use, and trade level of personal property. Where applicable, analyze the current
 1467 use and alternative uses to encompass what is profitable, legal, and physically possible, as
 1468 relevant to the type and definition of value and intended use of the appraisal. Personal property
 1469 has several measurable marketplaces; therefore, the appraiser must define and analyze the
 1470 appropriate market consistent with the type and definition of value.

1471 Comment: The appraiser must recognize that there are distinct levels of trade and each may
 1472 generate its own data. For example, a property may have a different value at a wholesale level
 1473 of trade, a retail level of trade, or under various auction conditions. Therefore, the appraiser
 1474 must analyze the subject property within the correct market context.

1475 **Standards Rule 6-4**

1476 **In developing a mass appraisal, an appraiser must:**

- 1477 (a) identify the appropriate procedures and market information required to perform the appraisal,
 1478 including all physical, functional, and external market factors as they may affect the appraisal;

1479 Comment: Such efforts customarily include the development of standardized data collection
 1480 forms, procedures, and training materials that are used uniformly on the universe of properties
 1481 under consideration.

- 1482 (b) employ recognized techniques for specifying property valuation models; and

1483 Comment: The formal development of a model in a statement or equation is called model
 1484 specification. Mass appraisers must develop mathematical models that, with reasonable
 1485 accuracy, represent the relationship between property value and supply and demand factors, as
 1486 represented by quantitative and qualitative property characteristics. The models may be
 1487 specified using the cost, sales comparison, or income approaches to value. The specification
 1488 format may be tabular, mathematical, linear, nonlinear, or any other structure suitable for
 1489 representing the observable property characteristics. Appropriate approaches must be used in
 1490 appraising a class of properties. The concept of recognized techniques applies to both real and
 1491 personal property valuation models.

- 1492 (c) employ recognized techniques for calibrating mass appraisal models.

1493 Comment: Calibration refers to the process of analyzing sets of property and market data to
 1494 determine the specific parameters of a model. The table entries in a cost manual are examples
 1495 of calibrated parameters, as well as the coefficients in a linear or nonlinear model. Models
 1496 must be calibrated using recognized techniques, including, but not limited to, multiple linear
 1497 regression, nonlinear regression, and adaptive estimation.

1498 **Standards Rule 6-5**

1499 **In developing a mass appraisal, when necessary for credible assignment results, an appraiser must:**

- 1500 (a) collect, verify, and analyze such data as are necessary and appropriate to develop:
- 1501 (i) the cost new of the improvements;
- 1502 (ii) accrued depreciation;
- 1503 (iii) ~~value of the land by sales of comparable properties.~~

STANDARD 6

1504

(iv) ~~value of the property by sales of comparable properties;~~

1505

(v) value by capitalization of income or potential earnings—i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data;

1506

1507

Comment: This Standards Rule requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data that are collected are sufficient to produce credible appraisals. For example, in real property, where applicable and feasible, systems for routinely collecting and maintaining ownership, geographic, sales, income and expense, cost, and property characteristics data must be established. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current standards of detail and accuracy. Sales data must be collected, confirmed, screened, adjusted, and filed according to current standards of practice. The sales file must contain, for each sale, property characteristics data that are contemporaneous with the date of sale. Property characteristics data must be appropriate and relevant to the mass appraisal models being used. The property characteristics data file must contain data contemporaneous with the date of appraisal including historical data on sales, where appropriate and available. The data collection program must incorporate a quality control program, including checks and audits of the data to ensure current and consistent records.

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(b) base estimates of capitalization rates and projections of future rental rates and/or potential earnings capacity, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence;⁶⁹

1522

1523

1524

Comment: This requirement calls for an appraiser, in developing income and expense statements and cash flow projections, to weigh historical information and trends, current market factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction.

1525

1526

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1528

(c) identify and, as applicable, analyze terms and conditions of any available leases; and

1529

(d) identify the need for and extent of any physical inspection.⁷⁰

1530

Standards Rule 6-6

1531

When necessary for credible assignment results in applying a calibrated mass appraisal model an appraiser must:

1532

1533

(a) ~~value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and income approach;~~

1534

1535

(b) value sites by recognized methods or techniques; such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique;

1536

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1538

(c) when developing the value of a leased fee estate or a leasehold estate, analyze the effect on value, if any, of the terms and conditions of the lease;

1539

1540

Comment: In ad valorem taxation the appraiser may be required by rules or law to appraise the property as if in fee simple, as though unencumbered by existing leases. In such cases,

1541

⁶⁹ See Statement on Appraisal Standards No. 2, *Discounted Cash Flow Analysis*.

⁷⁰ See Advisory Opinion 2, *Inspection of Subject Property*.

South Carolina Legislature

South Carolina Law > Code of Laws > Title 31

South Carolina Code of Laws Unannotated Current through the end of the 2013 Session

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Title 31 - Housing and Redevelopment

CHAPTER 6.

TAX INCREMENT FINANCING FOR REDEVELOPMENT PROJECTS

SECTION 31-6-10. Short title.

This chapter may be cited as the "Tax Increment Financing Law".

HISTORY: 1984 Act No. 452, Section 1.

SECTION 31-6-20. Declaration of legislative findings.

(A) The General Assembly finds that:

(1) Section 14 of Article X of the Constitution of South Carolina provides that the General Assembly may authorize by general law that indebtedness for the purpose of redevelopment within incorporated municipalities may be incurred and that the debt service of such indebtedness be provided from the added increments of tax revenues to result from the project.

(2) An increasing demand for public services must be provided from a limited tax base. Incentives must be provided for redevelopment in areas which are, or threaten to become, predominantly slum or blighted.

(3) There exist in many municipalities of this State blighted and conservation areas; the conservation areas are rapidly deteriorating and declining and may soon become blighted areas if their decline is not checked; the stable economic and physical development of the blighted areas and conservation areas is endangered by the presence of blighting factors as manifested by progressive and advanced deterioration of structures, by the overuse of housing and other facilities, by a lack of physical maintenance of existing structures, by obsolete and inadequate community facilities, and a lack of sound community planning, by obsolete platting, diversity of ownership, excessive tax and special assessment delinquencies, or by a combination of these factors; that as a result of the existence of blighted areas and areas requiring conservation, there is an excessive and disproportionate expenditure of public funds, inadequate public and private investment, unmarketability of property, growth in delinquencies and crime, and substandard housing conditions and zoning law violations in such areas together with an abnormal exodus of families and businesses so that the decline of these areas impairs the value of private investments and threatens the sound growth and the tax base of taxing districts in such areas, and threatens the health, safety, morals, and welfare of the public.

(4) In order to promote and protect the health, safety, morals, and welfare of the public, blighted conditions need to be eradicated and conservation measures instituted and redevelopment of such areas undertaken; to remove and alleviate adverse conditions it is necessary to encourage private investment and restore and enhance the tax base of the taxing districts in such areas by the redevelopment of project areas. The eradication of blighted areas and treatment and improvement of areas by redevelopment projects is declared to be essential to the public interest.

(4.5) There exists in or contiguous to many municipalities in the State large tracts of land which served the people of this State and its economy when originally developed and maintained over the generations as agricultural property, contributing food, fiber, timber, and pulpwood, and which now, in an evolving economy and amidst a much smaller, yet vastly more efficient agricultural economy, are in need of redevelopment to provide multiple uses utilizing the redevelopment tools provided in this chapter.

(5) The use of incremental tax revenues derived from the tax rates of various taxing districts in redevelopment project areas for the payment of redevelopment project costs is of benefit to the taxing districts because taxing districts located in redevelopment project areas would not derive the benefits of an increased assessment base without the benefits of tax increment financing, all surplus tax revenues are turned over to the taxing districts in redevelopment project areas, and all taxing districts benefit from the removal of blighted conditions, the eradication of conditions requiring conservation measures, and the redevelopment of agricultural areas.

(B) The General Assembly intends to implement the authorization granted in Article X, Section 14, of the Constitution of this State. The authorization in this chapter provides for this State an essential method for financing redevelopment. The governing bodies of the incorporated municipalities are vested with all powers consistent with the Constitution necessary, useful, and desirable to enable them to accomplish redevelopment in areas which are or threaten to become blighted and to sufficiently meet all constitutional requirements pertaining to incurring indebtedness for the purpose of redevelopment and funding the debt service of such indebtedness from the added increment of tax revenues to result from such redevelopment as provided in subsection (10) of Section 14 of Article X of the Constitution of this State. The indebtedness incurred pursuant to subsection (10) of Section 14 of Article X of the Constitution is exempt from all debt limitations imposed by Article X. The powers granted in this chapter must be in all respects exercised for the benefit of the inhabitants of the State, for the increase of its commerce, and for the promotion of its welfare and prosperity.

(C) All action taken by any municipality in carrying out the purposes of this chapter will perform essential governmental functions.

(D) Pursuant to the authorization granted in Article VIII, Section 13, of the Constitution of this State, if a redevelopment project area is located in more than one municipality, the powers granted herein may be exercised jointly.

HISTORY: 1984 Act No. 452, Section 1; 2005 Act No. 109, Sections 9.A, 9.B.

SECTION 31-6-30. Definitions.

Unless the context clearly indicates otherwise:

(1) "Blighted area" means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where:

(a) if improved, industrial, commercial, and residential buildings or improvements, because of a combination of five or more of the following factors: age, dilapidation, obsolescence, deterioration; illegal use of individual structures; presence of structures below minimum code standards; excessive vacancies; overcrowding of structures and community facilities; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater services; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of ventilation, light, sanitary or storm drainage facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; lack of community planning; and static or declining land values are detrimental to the public safety, health, morals, or welfare or;

(b) if vacant, the sound growth is impaired by:

(i) a combination of two or more of the following factors: obsolete platting of the vacant land; diversity of ownership of such land; tax and special assessment delinquencies on such land; deterioration of structures or site improvements in neighboring areas adjacent to the vacant land; overcrowding of structures and community facilities in neighboring areas adjacent to the vacant land; lack of necessary transportation infrastructure; presence of or potential environmental hazard; lack of water, or wastewater; lack of storm drainage facilities; inadequate electric and natural gas energy services; and lack of modern communications infrastructure; or

(ii) the area immediately prior to becoming vacant qualified as a blighted area.

Any area within a redevelopment plan established by Chapter 10 of Title 31 is deemed to be a blighted area.

(1.5) "Agricultural area" means any unimproved or vacant area formerly developed and used primarily for agricultural purposes within the boundaries of a redevelopment project area located within the territorial limits of the municipality where redevelopment and sound growth is impaired by a combination of three or more of the following factors: obsolete platting of the land; diversity of ownership of the land; tax and special assessment delinquencies on the land; deterioration of structures or site improvements in neighboring areas adjacent to the land; overcrowding of structures and community facilities in neighboring areas adjacent to the land; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater; lack of storm drainage facilities; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of community planning; agricultural foreclosures; and static or declining land values.

(2) "Conservation area" means any improved area or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality that is not yet a blighted area where:

(a) if improved, because of a combination of three or more of the following factors: age, dilapidation, obsolescence, deterioration; illegal use of individual structures; presence of structures below minimum code standards; excessive vacancies; overcrowding of structures and community facilities; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater services; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of ventilation, light, sanitary or storm drainage facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; lack of community planning; and static or declining land values are detrimental to the public safety, health, morals, or welfare or;

(b) if vacant, the sound growth is impaired by a combination of two or more of the following factors: obsolete platting of the vacant land; diversity of ownership of the land; tax and special assessment delinquencies on the land; deterioration of structures or site improvements in neighboring areas adjacent to the vacant land; overcrowding of structures and community facilities in neighboring areas adjacent to the vacant land; lack of necessary transportation infrastructure; presence of or potential environmental hazard; lack of water, or wastewater; lack of storm drainage facilities; inadequate electric and natural gas energy services; and lack of modern communications infrastructure; is detrimental to the public safety, health, morals, or welfare and may become a blighted area.

(3) "Municipality" means an incorporated municipality of this State.

(4) "Obligations" means bonds, notes, or other evidence of indebtedness issued by the municipality to carry out a redevelopment project or to refund outstanding obligations.

(5) "Redevelopment plan" means the comprehensive program of the municipality for redevelopment intended by the payment of redevelopment costs to reduce or eliminate those conditions which qualified the redevelopment project area as an agricultural area, blighted area, conservation area or combination thereof, and thereby to enhance the tax bases of the taxing districts which extend into the project redevelopment area. Each redevelopment plan shall set forth in writing the program to be undertaken to accomplish the objectives and shall include, but not be limited to, estimated redevelopment project costs including long-term project maintenance, as applicable, the anticipated sources of funds to pay costs, the nature and term of any obligations to be issued, the most recent equalized assessed valuation of the project area, an estimate as to the equalized assessed valuation after redevelopment, and the general land uses to apply in the redevelopment project area. A redevelopment plan established by Chapter 10 of Title 31 is deemed a redevelopment plan for purposes of this paragraph.

(6) "Redevelopment project" means any buildings, improvements, including street, road, and highway improvements, water, sewer and storm drainage facilities, parking facilities, tourism and recreation-related facilities, energy production or transmission infrastructure, communications technology, and public transportation infrastructure including, but not limited to, rail and airport facilities. Any project or undertaking authorized under Section 6-21-50 also may qualify as a redevelopment project under this chapter. All the projects are to be publicly owned. A redevelopment may be located outside of the redevelopment area provided the municipality makes specific findings of benefit to the redevelopment project area and the project area is located within the municipal limits. A redevelopment project for purposes of this chapter also includes affordable housing projects where all or a part of new property tax revenues generated in the tax increment financing district are used to provide or support publicly owned affordable housing in the district or is used to provide infrastructure projects to support privately owned affordable housing in the district. The term "affordable housing" as used herein means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income does not exceed eighty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

(7) "Redevelopment project area" means an area within the incorporated area of and designated by the municipality, which is not less in the aggregate than one and one-half acres and in respect to which the municipality has made a finding that there exist conditions that cause the area to be classified as an agricultural area, a blighted area, or a conservation area, or a combination thereof.

(8) "Redevelopment project costs" means and includes the sum total of all reasonable or necessary costs incurred or estimated to be incurred and any costs incidental to a redevelopment project. The costs include, without limitation:

(a) costs of studies and surveys, plans, and specifications; professional service costs including, but not limited to, architectural, engineering, legal, marketing, financial, planning, or special services.

(b) property assembly costs including, but not limited to, acquisition of land and other property, real or personal, or rights or interest therein, demolition of buildings, and the clearing and grading of land.

(c) costs of rehabilitation, reconstruction, repair, or remodeling of a redevelopment project.

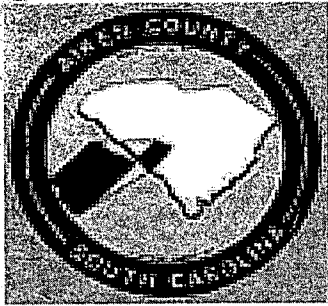
(d) costs of the construction and long-term maintenance of a redevelopment project.

(e) financing costs including, but not limited to, all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued under the provisions of this chapter accruing during the estimated period of construction of any redevelopment project for which the obligations are issued and including reasonable reserves related thereto.

(f) relocation costs, including relocation or removal costs of federal, state, or local government facilities or activities, to the extent that a municipality determines that relocation costs must be paid or required by federal or state law.

(9) "Taxing districts" means counties, incorporated municipalities, schools, special purpose districts, and public and any other municipal corporations or districts with the power to levy taxes. Taxing districts include school districts which have taxes levied on their behalf.

(10) "Vacant land" means any parcel or combination of parcels of real property without industrial, commercial, and residential buildings.



AIKEN COUNTY, SOUTH CAROLINA

APPRAISER'S PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: December 18, 2015

Property Details

TAX MAP NUM	SITUS	PROPERTY TYPE	STATUS	TAX DIST	NBHD CODE	APPR BY	APPR DATE	CNCL DIST	TOWN
205-00-06-005	3042 FARMER ROAD	REAL PROPERTY	ACTIVE	UNINCORPORATED	02EQUINE6.0	JEREMY CREECH	20 Feb 2014	01	WINDSOR TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT LAND VAL	TOT BLDG VAL	TOT MISC VAL	APPRAISED	ASSESSED
COUCHTON FIRE DEPARTMENT	AGRICULTURAL/RESIDENTIAL			CAMA	\$ 92,550	\$ 395,880	\$ 20,139	\$ 431,846	\$ 17,280
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION							
00-251-0-01-064	205-00-06-005	S OF HWY 302							
BUILDING DESCRIPTION					LOCATION DESCRIPTION				
0					S OF HWY 302				

Current Owners

NAME	MAILING ADDRESS
CLARKSON B MCLEAN	3042 FARMER ROAD AIKEN SC 29805
NAME	MAILING ADDRESS
JUDITH B MCLEAN	3042 FARMER ROAD AIKEN SC 29805

Commercial Components

Components for Building ID: 2

CODE	#UNITS	COMPONENT TYPE	VALUE	PERIMETER	#STORIES
Base Living Area	1152		\$ 0	144.00	1.0
Single -Metal on Wood Frame	100	EXT	\$ 8,481	0.00	0.0

Components for Building ID: 3

CODE	#UNITS	COMPONENT TYPE	VALUE	PERIMETER	#STORIES
Single -Metal on Wood Frame	40	EXT	\$ 1,600	0.00	0.0
Single -Wall-Boards on Wood	60	EXT	\$ 2,489	0.00	0.0
Base Living Area	864		\$ 0	120.00	1.0

Components for Building ID: 60600

CODE	#UNITS	COMPONENT TYPE	VALUE	PERIMETER	#STORIES
Base Living Area	384		\$ 0	80.00	1.0
Single -Wall-Boards on Wood	100	EXT	\$ 2,135	0.00	0.0

Miscellaneous Improvements Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Improvement)

Improvement ID: 2

CLASS CODE	IMPROVEMENT TYPE	ADJ. TYPE	QUALITY	#UNITS	SIZE 1	SIZE 2	UNIT PRICE	AYB	EYB
OWNER OCCUPIED RESIDENTIAL	Pool: Gunite (SP)	RES	VERY GOOD	450.00	450.00	0.00	\$ 55.25	2006	
RCN	PHYS. DEP.	OBSERVED DEP.	OTHER OBS.	RCNED.	MARKET VALUE	VALUE OVERRIDE	RATIO	ASMT. VALUE	
\$ 24,863	0.00	19.00	0.00	\$ 20,139	\$ 20,139		0.04	\$ 810	

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
25 Jan 2001	\$ 200,000	\$ 127,380	0.64	QUALIFIED	NOT APPLICABLE	02059	00017	
08 Jan 2004	\$ 222,500	\$ 127,380	0.57	QUALIFIED	NOT APPLICABLE	2385	278	
03 Oct 2005	\$ 1,050,000	\$ 271,960	0.26	QUALIFIED	NOT APPLICABLE	4022	596	
20 Nov 2013	\$ 525,000	\$ 663,176	1.26	QUALIFIED	NOT APPLICABLE	4486	1257	

eff June 28, 2007, applicable for tax years beginning after 2007.

SECTION 12-60-440. Deficiency assessment restrictions.

(A) The department may not assess a deficiency until ninety days after sending the proposed assessment as provided in Section 12-60-420, or, if the taxpayer files a timely written protest with the department, until the taxpayer's appeal is finally decided. For purposes of this section, the final decision of an appeal includes the decision of the Administrative Law Court or court, if the matter was heard by the Administrative Law Court or appealed to a court as provided in this article. This restriction on assessments does not apply to:

- (1) mathematical or clerical errors;
- (2) interest imposed by this title or subject to assessment or collection by the department;
- (3) penalties for failure to file or failure to pay, or penalties that are determined as a percentage of interest;
- (4) amounts reported on a return or other document, or paid as tax; or
- (5) assessments as provided in Section 12-60-910.

(B) If a proposed assessment was not issued, the taxpayer may request an abatement of an assessment due to a mathematical or clerical error, or for a penalty described in subsection (A)(3) within thirty days of the date of the assessment. Upon receipt of the request for abatement the department shall abate the assessment. A further assessment of the tax with respect to which an abatement is made under this paragraph is subject to the proposed assessment procedures described in this chapter. A levy or collection proceeding may not begin for a mathematical or clerical error during the thirty-day period during which a taxpayer may request an abatement.

HISTORY: 1995 Act No. 60, Section 4A; 1996 Act No. 456, Section 10; 2003 Act No. 69, Section 3.DD, eff January 1, 2004.

SECTION 12-60-450. Appeal of proposed assessment; contents of written protest.

(A) A taxpayer can appeal a division decision or a proposed assessment by filing a written protest with the department within ninety days of the date of the division decision or the proposed assessment. The department may extend the time for filing a protest at any time before the period has expired.

(B) The written protest must contain:

- (1) the name, address, and telephone number of the taxpayer;
- (2) the appropriate taxpayer identification number or numbers;
- (3) if relevant, the tax period or date for which the tax was proposed;

(4) if relevant, the nature and kind of tax in dispute;

(5) a statement of facts supporting the taxpayer's position;

(6) a statement outlining the reasons for the appeal, including law or other authority upon which the taxpayer relies; and

(7) other relevant information the department may reasonably prescribe. The taxpayer does not need to provide legal or other authority, as provided in item (6), if the total amount of the proposed assessment is less than two thousand five hundred dollars, unless the taxpayer is a partnership, an "S" corporation, an exempt organization, or an employee plan and the proposed tax is imposed by Chapter 6, 11, or 13 of this title.

(C) The filing of an appeal of a proposed assessment as provided in subsection (A) extends the time for assessment as provided in Section 12-54-85(G).

(D)(1) After the protest is filed, the taxpayer and department shall stipulate the facts and issues upon which they can agree and may attempt to settle the case.

(2) If the taxpayer fails to respond or participate in this process with the department, the department may view the appeal as abandoned and make a department determination using information provided in accordance with Section 12-60-30(15)(c)(iii).

(E)(1) The department will make a department determination using the information provided by the taxpayer in accordance with Section 12-60-30(15)(c)(iii).

(2) A department determination adverse to the taxpayer must be in writing and must:

- (a) be sent by first class mail or delivered to the taxpayer;
- (b) explain the basis for the department's determination;
- (c) inform the taxpayer of his right to request a contested case hearing; and
- (d) if a proposed assessment was protested, explain that the taxes will be assessed in thirty days and payment demanded unless the taxpayer requests a contested case hearing.

(3) The department must issue the determination on a proposed assessment not later than nine months after the date the written protest or claim was filed with the department by the taxpayer. Upon failure of the department to timely issue the determination, the taxpayer may request a contested case hearing before the Administrative Law Court for a determination of the tax controversy.

HISTORY: 1995 Act No. 60, Section 4A; 2003 Act No. 69, Section 3.DD, eff January 1, 2004.

SECTION 12-60-460. Taxpayers' hearing; time limitation for requesting hearing.

Upon exhaustion of his prehearing remedy, a taxpayer may seek relief from the department's determination by requesting a contested case hearing before the Administrative Law Court. This request must be made within thirty days after the date the department's determination was sent by first class mail or delivered to the taxpayer. Requests for a hearing before the Administrative Law Court must be made in accordance with its rules.

HISTORY: 1995 Act No. 60, Section 4A; 2003 Act No. 69, Section 3.DD, eff June 18, 2003.

SECTION 12-60-470. Taxpayers' refund claim; time for filing; contents.

(A) A taxpayer may seek a refund of a state tax by filing a written claim for refund with the department. A claim for refund is timely filed if filed within the period specified in Section 12-54-85 even though the time for filing a protest under Section 12-60-450 has expired and no protest was filed.

(B) The refund claim must specify:

- (1) the name, address, and telephone number of the taxpayer;
- (2) the appropriate taxpayer identification number or numbers;
- (3) the tax period or date for which the tax was paid;
- (4) the nature and kind of tax paid;

Trial Notebook Evidence Re: Fraud

Intrinsic fraud is defined as "fraud which misleads a court in determining issues and induces the court to find for the party perpetrating the fraud. The classic case of intrinsic fraud is perjured testimony or presenting forged documents at trial. Allegations that a party failed to disclose documents also generally amount to intrinsic, rather than extrinsic, fraud." *Raby Const. LLP v. Orr*; 358 S.C. 10, 594 S.E.2d 478 (2004)(citing *Chewning*, 354 S.C. at 82, 579 S.E.2d at 610-11). See, e.g., *Bryan v. Bryan*, 220 S.C. at 169, 66 S.E.2d at 611; James F. Flanagan, South Carolina Civil Procedure at 485 (2d ed. 1996).

Extrinsic Fraud, on the other hand, is "'fraud that induces a person not to present a case or deprives a person of the opportunity to be heard.'" *Id.* 358 S.C. at 19, 594 S.E.2d at 483 (citing *Chewning*, 354 S.C. at 81, 579 S.E.2d 610). While the court noted in *Raby* and *Chewning* that "[i]n order to secure equitable relief on the basis of fraud, the fraud must be extrinsic," *Id.* 358 S.C. at 19, 594 S.E.2d at 482 (citing *Chewning*, supra), the court also pointed out that "intrinsic fraud is not a valid ground for setting aside a judgment. *Id.* 358 S.C. at 18, 594 S.E.2d at 482."¹⁷

SCRPC Rule 60(b)(3)

"(b) Mistakes; Inadvertence; Excusable Neglect; Newly Discovered Evidence; Fraud, etc. On motion and upon such terms as are just, the court may relieve a party or his legal representative from a final judgment, order, or proceeding for the following reasons: . . . (3) fraud, misrepresentation, or other misconduct of an adverse party."

Federal Rules of Civil Procedure Rule 60(b)(3)

"Federal Rule 60(b)(3), by its express terms, **permits judgments to be set aside** for fraud, whether the fraud is intrinsic or extrinsic." *Mr. G. v. Mrs. G*, 320 S.C. 305, 465 S.E.2d 101 (Ct. App. 1995), fn. 2. (emphasis added).

SCRE 402

"All relevant evidence is admissible, except as otherwise provided by the Constitution of the United States, the Constitution of the State of South Carolina, statutes, these rules, or by other rules promulgated by the Supreme Court of South Carolina. Evidence which is not relevant is not admissible."

SCRE 608 (b)

"(b) Specific Instances of Conduct. Specific instances of the conduct of a witness, for the purpose of attacking or supporting the witness' credibility, other than conviction of crime as provided in **Rule 609**, may not be proved by extrinsic evidence. They may, however, in the discretion of the court, if probative of truthfulness or untruthfulness, be inquired into on cross-examination of the witness (1) concerning the witness' character for truthfulness or untruthfulness, or (2) concerning the character for truthfulness or untruthfulness of another witness as to which character the witness being cross-examined has testified. The giving of testimony, whether by an accused or by any other witness, does not operate as a waiver of the

¹⁷ As long as intrinsic fraud is relevant or can be used to attack a witness' credibility on cross-examination, such fraud is clearly admissible in the initial action.

