

THE STATE OF SOUTH CAROLINA

In The Supreme Court

ON PETITION FOR WRIT OF CERTIORARI  
TO THE COURT OF APPEALS

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

Appeal from the Administrative Law Court  
Deborah Brooks Durden, Administrative Law Judge

RECEIVED

APR 17 2017

S.C. SUPREME COURT

William J. Montgomery, ..... Petitioner

v.

Spartanburg County Assessor,..... Respondent.

**REPLY IN SUPPORT OF  
PETITION FOR WRIT OF CERTIORARI**

THE CARPENTER LAW FIRM, P.C.  
James G. Carpenter, SC Bar No. 1136  
819 E. North St.  
Greenville, SC 29601  
Tel. (864) 235-1269  
Fax (864) 331-3083  
Attorney for Petitioner Montgomery

Other Counsel of Record:

Ray N. Stevens  
Michael E. Kozlarek  
Walter H. Cartin  
PO Box 1509  
Columbia, SC 29202

Lisa R. Claxton  
John H. Harris  
Virginia DuPont  
PO Box 5666  
Spartanburg, SC 29304-5666

Petitioner Will Montgomery submits this Reply in Support of Petition for Writ of Certiorari to the Assessor's Return to Petition for Writ of Certiorari ("Return").

The Assessor contends that the Petitioner did not offer legal authorities in support of its Questions Presented. Petitioner presented four well-reasoned, well-supported Administrative Law Court decisions in support of his argument: the ALC decision in this case and three other cases on this issue, all ruling for the taxpayers. Dotsy, LLC v. Greenwood County Assessor, No. 13-ALJ-17-0061-CC (S.C. Admin. Law Ct. 2014); Smith et al. v. Clarendon County Assessor, No.: 11-ALJ-17-0191-CC, 2011 WL 7119293 (S.C. Admin. Law Ct. 2011); and Rabbit Point Farm Limited v. Charleston County Assessor, No: 97-ALJ-17-0501-CC, 1998 WL 85460 (S.C. Admin. Law Ct. 1998). Petitioner respectfully suggests that this series of decisions, the citations, quotations, reasoning, and analysis from all four ALC cases support Petitioner's arguments and answer the Questions Presented.

However, as discussed thoroughly in those Administrative Law Court decisions, the statutes, regulations, and Department of Revenue publications also clearly indicate that "fair market value for agricultural purposes" includes the value of the structures.

The issue in this case is whether structures on a tract of agricultural real property may be assessed and taxed at full "fair market value," separately from the property on which they sit; or whether the taxable value of the structures is already included in and subsumed by the tract's "fair market value for agricultural purposes" referenced in S.C. CODE ANN. § 12-43-220(d).

**I. THE SOUTH CAROLINA CONSTITUTION REQUIRES A SEPARATE METHOD OF TAXATION FOR AGRICULTURAL REAL PROPERTY.**

The South Carolina Constitution requires certain properties to be taxed as “agricultural real property.” “Agricultural real property which is actually used for such purposes shall be taxed on an assessment equal to: (A) four percent of its value **for such purposes.**” S.C. CONST. art. X, § 1 (emphasis added); *see also* S.C. CODE ANN. § 12-43-220(d)(1)(A).

**II. THE SOUTH CAROLINA CODE AND REGULATIONS AND SCDOR INSTRUCTIONAL PUBLICATIONS DEFINE “AGRICULTURAL REAL PROPERTY” TO INCLUDE STRUCTURES.**

Under South Carolina law, if at least 50% of a tract of real property is used for agricultural purposes, the entire tract must be classified and assessed as “agricultural real property” and the Assessor may not carve out and separately assess a small portion of the Tract (such as the structures attached thereto), even if it is not being used strictly for agricultural purposes. S.C. CODE ANN. § 12-43-230; Jasper County Tax Assessor v. Westvaco Corp., 305 S.C. 346, 347-48, 409 S.E.2d 333, 334 (1991). Improvements such as a farmhouse, barn, or outbuilding do not change the essential agricultural character of a tract of agricultural real property. Each is part and parcel of a farming enterprise. *See Rabbit Point Farm Limited*, No: 97-ALJ-17-0501-CC, at \*3, 1998 WL 85460 (S.C. Admin. Law Ct. 1998).

There are only two exceptions to this rule: (1) “legal” residences of the taxpayer or his immediate family, and (2) when the real property is being used for some other “business for profit.” *See* S.C. CODE ANN. §§ 12-43-230, 12-43-220(c)(1); S.C. CODE REGS. 117-1780.1 – 117-1780.3. These two statutory exceptions establish the only circumstances

under which part of an agricultural real property tract can be assessed and taxed at its full fair market value. The Parties agree that neither exception applied to Montgomery's Property in 2011. Besides the two noted exceptions, the statutory method of classifying and valuing a tract of agricultural real property is comprehensive and includes all improvements located on that tract of agricultural real property. The Assessor has departed from the statutes by taxing the Tract at its Agricultural Use Value, and then carving out, assessing, and taxing **all** structures located on the Tract at full "*fair market value*." This amounts to an improper double taxation.

The statutory definition of "real property" (and likewise "agricultural *real property*") includes all structures attached thereto. "'Real property' shall mean not only land, . . . but also **all structures** and other things therein contained or annexed or **attached thereto** which pass to the vendee by the conveyance of the land." S.C. CODE ANN. § 12-37-10 (1) (emphasis added); (R. pp. 183-205) and S.C. CODE REG. 117-1700.1.

South Carolina statutes require properties classified as "agricultural real property" be valued and assessed at a statutory value called its "fair market value for agricultural purposes" or "Agricultural Use Value." S.C. CODE ANN. § 12-43-220(d). This statutory value includes the value of structures on the agricultural real property.

The Assessor initially classified the house and one (1) acre as "other property," then assessed and taxed them at 6% of their full fair market value. The Assessor's historical treatment of the farmhouse or office, the barns and one (1) acre differently from the rest of the Parcel, and his assessment at 6% of their full fair market value was improper. The Assessor now agrees that the entire Parcel is properly classified as "agricultural real property," (Slip Op., p. 2).

Section 12-43-230 defines “agricultural real property.”

For the purposes of this article, unless otherwise required by the context, the words “**agricultural real property**” shall mean **any tract of real property** which is **used to raise**, harvest or **store crops, feed, breed or manage livestock**, or **to produce** plants, **trees**, fowl or animals useful to man, **including the preparation of the products** raised thereon for man’s use and disposed of by marketing or other means. It includes but is not limited to such real property used for agriculture, grazing, horticulture, **forestry**, dairying and mariculture. **In the event at least fifty percent of a real property tract shall qualify as “agricultural real property”, the entire tract shall be so classified**, provided no other business for profit is being operated thereon. The term “agricultural real property” shall include real property used to provide **free housing for farm laborers** provided such housing is located on the tract of land that qualifies as agricultural real property.

S.C. CODE ANN. § 12-43-230 (emphasis added).

South Carolina’s statutes repeatedly indicate that agricultural real property includes the attached structures.<sup>1</sup> South Carolina’s Regulations do so as well. The Regulations also support the same statutory scheme for classification and valuation of agricultural real property.<sup>2</sup> Like the statutes, the regulations hold that agricultural real property includes

---

<sup>1</sup> For example:

- (1) structures used to store crops (such as silos or granaries, hay barns, tobacco barns and drying sheds, or other crop storage buildings or structures), S.C. CODE ANN. § 12-43-230(a);
- (2) structures used to raise, store, feed, breed or manage livestock (such as poultry houses, hog sties, stables or barns), *Id.*;
- (3) structures used in the preparation of farm products – particularly those for dairying (such as milking parlors, and other milk or dairy product production and storage facilities), *Id.*;
- (4) structures used as free *housing* for farm laborers, *Id.*;
- (5) dockside *facilities*, S.C. CODE ANN. § 12-43-220(d)(5); and,
- (6) structures used in agritourism such as roadside stands, wineries, education barns, farm schools, farm stores, on-farm fee fishing and hunting, and dude ranches. S.C. CODE ANN. § 12-43-233.

<sup>2</sup> See S.C. CODE REG. 117-1700.1 (real property and agricultural real property include the structures attached thereto); S.C. CODE REG. 117-1780.1-1780.2 (defining what real property qualifies as agricultural real property); S.C. CODE REG. 117-1780.2, -1780.3 (if at least 50% of a tract qualifies as “agricultural real property” the entire tract shall be classified as agricultural real property); S.C. CODE REG. 117-1780.2, -1780.3 (any portion of an agricultural real property tract that is used for a legal residence or for some “other business for profit” shall be excluded from the agricultural real property classification); S.C. CODE REG. 117-1840 (providing tables of the values for the fair market value for agricultural purposes of agricultural real property).

attached structures, and that the values of the structures on agricultural real property are subsumed within the “fair market value for agricultural purposes.” They are not valued and taxed separately.

Publications by the South Carolina Department of Revenue follow the statutes and regulations, and support the analysis of Petitioner. The South Carolina Department of Revenue publishes a guide for South Carolina Assessors entitled *South Carolina Property Tax* (2010) (“the D.O.R. Guide” or the “Guide”) (R. pp. 45-139). The Guide and similar publications contain “procedures” or “instructions” that the Department of Revenue is required to issue, and county assessors must comply with these procedures and instructions. See S.C. CODE ANN. § 12-4-560; § 12-60-1720. SCDOR also publishes the Guide on its website.

The Guide and other SCDOR publications follow the same analysis for classification and valuation of agricultural real property.<sup>3</sup> Petitioner provided the Administrative Law Court with additional SCDOR materials specifically prepared and dedicated to the topic of valuing agricultural real property as part of county assessor continuing education seminar materials. S.C. DEP’T. OF REVENUE (PROPERTY DIV.), VALUATION OF AGRICULTURAL PROPERTY IN SOUTH CAROLINA (2010) (hereinafter “Valuation of Ag. Property”) (R. pp. 183-205). Similar to the Guide, this publication

---

<sup>3</sup> See (R. pp. 45-139) § 110.1 (2010) (real property and agricultural real property include the structures attached thereto); D.O.R. Guide § 212 (real property used for agricultural purposes is classified as agricultural real property); D.O.R. Guide § 222.2 (defining what real property qualifies as agricultural real property); D.O.R. Guide § 212 (agricultural real property shall be assessed and taxed at 4% of its fair market value for agricultural purposes); D.O.R. Guide §§ 212, 222 (“fair market value for agricultural purposes” is a “special valuation” that applies to agricultural real property); D.O.R. Guide § 222.1 (“fair market value for agricultural purposes” is based on the productive earning capacity of the soil); and, D.O.R. Guide § 222.2 (agricultural real property includes dockside facilities and free housing for farm laborers).

follows the process of assessing agricultural real property agreeing with the Taxpayer's position.<sup>4</sup>

### III. THE HISTORICAL DEVELOPMENT OF S.C. CODE ANN. § 12-43-220 DEMONSTRATES THAT AGRICULTURAL REAL PROPERTY'S "FAIR MARKET VALUE FOR AGRICULTURAL PURPOSES" INCLUDES THE VALUE OF THE STRUCTURES.

#### A. The General Assembly Amended S.C. CODE ANN. § 12-43-220 Explicitly to Include the Value of Farm Structures in a Tract's "Fair Market Value for Agricultural Purposes".

Agricultural real property is taxed at its "fair market value for agricultural purposes" or Agricultural Use Value. The General Assembly defines "fair market value for agricultural purposes," how it is applied, and how it must be calculated, in S.C. CODE ANN. §12-43-220(d)(2). Agricultural Use Values were first enacted in 1975 by Act 208 §2(d) (R. pp. 206-215).<sup>5</sup> Similar to today's § 12-43-220(d), Act 208 provided a tax break for agricultural "real property". However, Act 618 of 1976 (R. pp. 219-221), §5 amended Act 208 of 1975, §2(d) changing the statutory language from "agricultural **real property**" to "agricultural **land**."<sup>6</sup> Act 618 also added what is now §12-43-220(d)(2)(A), but it did not contain references to "land" for growth of timber until three years later.

---

<sup>4</sup> See VALUATION OF AG. PROPERTY (R. pp. 183-205), 3-5 (defining what real property qualifies as agricultural real property, and specifying agricultural real property includes dockside facilities and free housing for farm laborers); *Id.* at 3 (if at least 50% of a tract qualifies as "agricultural real property" the entire tract shall be classified as agricultural real property); *Id.* at 15-17 (agricultural real property shall be assessed and taxed at 4% of its fair market value for agricultural purposes); *Id.* at 17 ("fair market value for agricultural purposes" is based on the productive earning capacity of the soil); *Id.* at 20-21 (agricultural real property receives a "special assessment").

<sup>5</sup> 1975 Act 208, §2(d) stating in part: "(d) Agricultural **real property** which is actually used for such purposes shall be taxed on an assessment equal to four percent of its fair market value for such purposes..."

<sup>6</sup> 1976 Act 618, §5 (underline and 2<sup>nd</sup> bold added) stated:

**SECTION 5. Tax assessment on agricultural land.** – Section 2(d) of Act 208 of 1975 is amended to read:

The General Assembly then changed the reference from agricultural “land” back to agricultural “real property” in Act 133 of 1979, §2 (R. p. 182).<sup>7</sup>

For a period of three (3) years in 1976-1978, South Carolina’s agricultural real property valuation statute (what is now §12-43-220(d)) specifically applied only to agricultural “land.” However, in 1979 the General Assembly purposefully amended §12-43-220(d)(1), so that the agricultural assessment value, the “fair market value for agricultural purposes” would apply not only to agricultural “land,” but also to agricultural “real property” which includes both the land and all structures. The change from agricultural “land” to “real property” was the only change made to §12-43-220(d)(1).

---

“(d)(1) Agricultural land which is actually used for such agricultural purposes shall be taxed on an assessment equal to

(A) Four percent of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:

.....  
(2) ‘Fair market value for such agricultural purposes’ is defined as the productive earning power based on soil capability to be determined by capitalization of typical cash rents or by capitalization of typical net annual income of like soil in the locality or a reasonable area of the locality, not including the agricultural products thereon. Soil capability means the capability of the soil to produce typical agricultural products of the area considering any natural deterrents to the potential capability of the soil as of the current assessment date.

<sup>7</sup> 1979 Act 133 stated:

No. 133

**An Act To Amend Sections 12-43-220 And 12-43-230, Code Of Laws Of South Carolina., 1976, As Amended, Relating To Equalization And Reassessment Program For Real Property, And To The Definition Of The Term “Agricultural Real Property” For Purposes Of Tax Assessment, So As To Change The Reference From Agricultural Land To Agricultural Real Property And To Include Property Used To Provide Free Housing For Farm Laborers In The Definition Of “Agricultural Real Property”.**

....  
**Taxing of real property**

SECTION 2. Subitem (1) of item (d) of Section 12-43-220 of the 1976 Code, as last amended by Act 438 of 1978, is further amended by striking the word “land” on line one and inserting “real property”. When amended, the subitem shall read:

“(1) Agricultural real property which is actually used for such agricultural purposes shall be taxed on an assessment equal to:

(A) Four percent of its fair market value for such agricultural purposes . . . .”

(emphasis added)

The Assessor's contention that a tract's Agricultural Use Value only applies to agricultural "land" (Return, p. 9) may have been valid from 1976-1979. But by enacting Act 133 of 1979, the General Assembly decisively changed the language of §12-43-220(d) so that the property valuation "fair market value for agricultural purposes" would apply to and include not only land, but also all its structures. This portion of §12-43-220(d)(1) has not changed since it was amended by Act 133 of 1979. Accordingly, in 2011 the Agricultural Use Value for Petitioner's Property already included the value of the structures on Petitioner's Property. The Assessor's separate assessment and taxation of Petitioner's barn, non-residential house was improper and constituted a double taxation.

The Assessor claims the General Assembly has acquiesced in the DOR and County's longstanding administrative practice of assessing farm structures separately at full "fair market value" (Return, pp. 14-15). He reasons that if the General Assembly were dissatisfied with how the County and DOR have interpreted the agricultural real property valuation statutes, it could have provided an alternate method of valuation in one of the many amendments to §12-43-220 since its enactment in 1975 (Return, pp. 14-15). The Assessor ignores the General Assembly's amendment of Act 133 of 1979 §12-43-220(d) to clarify that agricultural "real property" (which includes both land and buildings) rather than just agricultural "land," would be assessed using "fair market value for agricultural purposes."<sup>8</sup>

---

<sup>8</sup> See also, Montgomery v Spartanburg County Assessor, No. 13 ALJ-17-0104-CC (S.C. Admin. Law Ct. 2013), at \*6-7. (R.pp.7-8).

**B. References to “Land” in Reference to Growth of Timber or Crops in § 12-43-220(D)(2) Did Not Express the General Assembly’s Intent to Exclude Building Values From the Definition of “Fair Market Value for Agricultural Purposes.”**

The Assessor asserts that the multiple references to “fair market value for agricultural purposes” applying to “land” used for growth of timber or other agricultural products in §12-43-220(d)(2) is proof that Agricultural Use Value only applies to land, and does not include the structures thereon (Return, pp. 12-14). The frequent use of the term “land” in §12-43-220(d)(2) was added by Act 199 of 1979, Part II, §23. A review of Act 199 shows the General Assembly included an introductory paragraph in Act 199, § A identifying South Carolina’s substantial timber production, and expressing the need to distinguish property used for farming trees from property used to grow other crops. The introductory paragraph states as follows:

A. The General Assembly finds that a **substantial part** of the lands used for the growth of agricultural products in this State is in fact **used for the growth of timber**. The remainder of land used for the growth of agricultural products is applied to the growth of many other diverse agricultural products. **Because of this situation** the General Assembly finds that the **income from timberlands should be used to determine the use value of such lands and income of lands used to produce other agricultural products should be used to determine the use value of those lands**. The General Assembly further finds that a locality may appropriately include more than one county and be designated as a region.

(R. p. 226) (emphasis added).

The General Assembly determined that property used for timber growth should be valued differently from property used to produce other agricultural products. Therefore, references to timber or crop “land” in §12-43-220(d)(2) were attempts to distinguish areas used for growing timber from areas used to grow other products, and not an expression of

the General Assembly's intent to define "fair market value for agricultural purposes" as applying only to land.

Furthermore, subsequent to adding the references to "land" in 1979, the General Assembly specifically included a building component in the statutory method for calculating Agricultural Tax Value in Act 558 of 1988, §1. The subsequent addition of a building component to the method for calculating "fair market value for agricultural purposes" reconfirms the General Assembly's intent to have the value of farm buildings included in a tract's Agricultural Use Value. *See* § S.C. CODE ANN. § 12-43-220(d)(2)(B)(i-ii) (including the USDA Table 1 – "Value per acre of land and buildings") *See* (R. pp. 39-42).

#### **IV. "FAIR MARKET VALUE FOR AGRICULTURAL PURPOSES" SPECIFICALLY INCLUDES A *BUILDING* COMPONENT.**

South Carolina statutes dictate how "fair market value for agricultural purposes" must be calculated. The statutory method for calculating "fair market value for agricultural purposes" is set out in § 12-43-220(d), and it calculates the value of farm land and buildings together. Section 12-43-220(d)(2)(B)(ii) prescribes how "fair market value for agricultural purposes" must be calculated, stating "[t]he percentage factor provided in this item is derived from the most recent edition of the United States Department of Agriculture publication 'AGRICULTURAL LAND VALUES AND MARKETS', specifically, from 'Table 1--Farm Real Estate Values: Indexes of the average value per acre of land **and buildings**...' as listed for this State." S.C. CODE ANN. § 12-43-220(d)(2)(B)(ii) (emphasis added) (R. pp. 39-42).

Section 12-43-220(d)(2)(B)(i) states that the “fair market value for agricultural purposes determined for the 1991 tax year is effective for all subsequent years.” Therefore, the values contained in Table 1 of the 1991 USDA publication applied in 2011, and shall apply from now on.

In addition to Table 1 referenced above, the 1991 USDA publication *Agricultural Land Values and Markets* also contained a nearly identical table, Table 5.—Average per acre value of farmland, by State (R. p. 43), which included the average value per acre of **only** farmland. Had the General Assembly intended to tax the buildings separately from the land in the calculation of “fair market value for agricultural purposes,” it could have referenced Table 5 (which excluded building values) instead of Table 1 (which included the values of both land and buildings) in § 12-43-220(d)(2)(B)(i), but the General Assembly referenced Table 1, land **and buildings**. Under S.C. CODE ANN. § 12-43-220(d), assessors were specifically directed to include a building value component when calculating the 1991 “fair market value for agricultural purposes,” and these same 1991 Agricultural Use Values still apply today.

**V. THE 2007 SOUTH CAROLINA REAL PROPERTY VALUATION REFORM ACT CONFIRMS THAT THE GENERAL ASSEMBLY DOES NOT INTEND FOR AGRICULTURAL STRUCTURES TO BE VALUED SEPARATELY AT THEIR FAIR MARKET VALUE.**

The 2007 South Carolina Real Property Valuation Reform Act (the “Reform Act”) verifies that the General Assembly never intended for structures and improvements to be assessed separately from the agricultural property on which they sit. *Id.* at S.C. CODE ANN. § 12-37-3110.

The Reform Act mandated that the “fair market value” of *improvements and additions* to property be added to the value of the real property on which they sit. S.C. CODE ANN. § 12-37-3140(A)(2). However, § 12-37-3170 specifically provided that **nothing** in the Reform Act would affect the statutory provisions which define and apply to “fair market value for agricultural purposes.” The Reform Act would apply only to the imposition of rollback taxes when real property is **changed from agricultural use**. *See* S.C. CODE ANN. §§ 12-37-3170, and 12-37-3150(9). The General Assembly specifically **exempted** from the Reform Act improvements to **agricultural real property**.

Had the General Assembly intended for the value of structures and other improvements located on a tract of agricultural real property to be assessed and taxed separately from the Agricultural Use Value of the agricultural real property on which they sit (as the Assessor contends), they would not have specifically **exempted agricultural real property** from the Reform Act. Under Assessor’s scenario, there would be no reason to exempt agricultural structures from the Reform Act. Exempting farm improvements from the Reform Act’s provisions also contradicts the Assessor’s claim that the General Assembly has supported or acquiesced in Assessor’s improper valuation of agricultural real property.

## CONCLUSION

South Carolina’s Constitution and statutes require certain properties to be assessed as “agricultural real property.” South Carolina statutes require that “agricultural real property” be valued and assessed at its “fair market value for agricultural purposes,” also known as “Agricultural Use Value,” which is statutorily set based on “the productive earning power based on soil capability.” *See* S.C. CODE ANN. § 12-43-220. The South

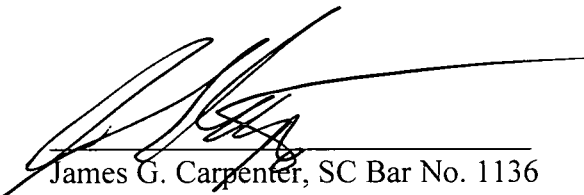
Carolina Department of Revenue establishes categories of soil and classifications. Counties must use these categories and classifications when assessing the value of agricultural real property.

South Carolina's statutes, regulations and case law, as well as the Department of Revenue's instructional publications, all demonstrate that structures located on a tract of agricultural real property that are not used as a "legal residence" or "other business for profit," are classified as agricultural real property and their taxable value is included in the tract's "fair market value for agricultural purposes." Therefore, the value of Petitioner's farm structures was already included in the Parcel's Agricultural Use Value, and it was improper for the Assessor to tax them separately at "fair market value."

The Court should grant the Petition for Writ of Certiorari, rely on the plain text of the Constitution and statutes, reverse the Court of Appeals, and re-affirm the decision of the Administrative Law Court, based upon the undisputed facts of this case.

Respectfully submitted,

THE CARPENTER LAW FIRM, P.C.



James G. Carpenter, SC Bar No. 1136  
819 E. North St.  
Greenville, SC 29601  
Tel. (864) 235-1269  
Fax (864) 331-3083  
Attorney for Petitioner Montgomery

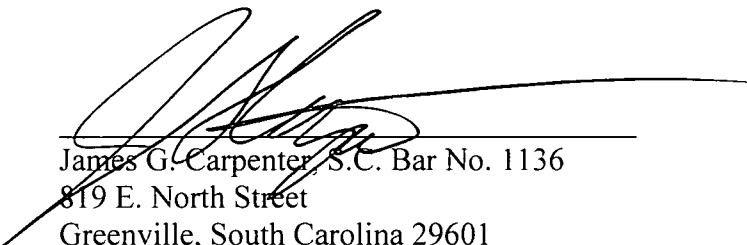
**CERTIFICATE OF SERVICE**

The undersigned attorney hereby certifies that he served a copy of the Reply in Support of Petition for Writ of Certiorari upon all other counsel by first class mail, postage prepaid this Thursday, April 13, 2017, addressed as follows:

Ray N. Stevens  
Michael E. Kozlarek  
Walter H. Cartin  
PO Box 1509  
Columbia, SC 29202

Lisa R. Claxton  
John H. Harris  
Virginia DuPont  
PO Box 5666  
Spartanburg, SC 29304-5666

THE CARPENTER LAW FIRM, P.C.



James G. Carpenter, S.C. Bar No. 1136  
819 E. North Street  
Greenville, South Carolina 29601  
Tel. (864) 235-1269  
Fax. (864) 331-3083  
Attorneys for Petitioner Montgomery

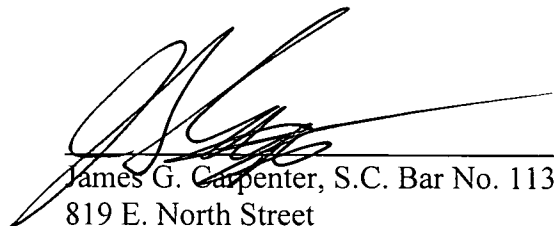
**CERTIFICATE OF SERVICE**

The undersigned attorney hereby certifies that he served a copy of the Reply in Support of Petition for Writ of Certiorari upon all other counsel by first class mail, postage prepaid this Thursday, April 13, 2017, addressed as follows:

Ray N. Stevens  
Michael E. Kozlarek  
Walter H. Cartin  
PO Box 1509  
Columbia, SC 29202

Lisa R. Claxton  
John H. Harris  
Virginia DuPont  
PO Box 5666  
Spartanburg, SC 29304-5666

THE CARPENTER LAW FIRM, P.C.



---

James G. Carpenter, S.C. Bar No. 1136  
819 E. North Street  
Greenville, South Carolina 29601  
Tel. (864) 235-1269  
Fax. (864) 331-3083  
Attorneys for Petitioner Montgomery