

The Supreme Court of South Carolina

DANIEL E. SHEAROUSE
CLERK OF COURT

BRENDA F. SHEALY
CHIEF DEPUTY CLERK

POST OFFICE BOX 11330
COLUMBIA, SOUTH CAROLINA
29211
1231 GERVAIS STREET
COLUMBIA, SOUTH CAROLINA 29201
TELEPHONE: (803) 734-1080
FAX: (803) 734-1499
www.sccourts.org

April 20, 2018

The Honorable Jana E. Shealy
Clerk, South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street
Suite 224
Columbia SC 29201

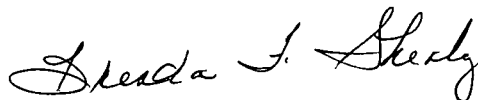
REMITTITUR

Re: James Early Trust v. Charleston County Assessor
Lower Court Case No. 2015-ALJ-17-0184CC
Appellate Case No. 2015-002611

Dear Clerk of Court:

The above referenced matter is hereby remitted to the lower court or tribunal. A copy of the judgment of this Court is enclosed.

Very truly yours,



CHIEF DEPUTY CLERK

cc:

George Hamlin O'Kelley, III, Esquire

Bernard E. Ferrara, Jr., Esquire

Johanna Serrano Gardner, Esquire

Joseph Dawson, III, Esquire

**THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE
CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING
EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.**

**THE STATE OF SOUTH CAROLINA
In The Supreme Court**

James Early Trust, Appellant,

v.

Charleston County Assessor, Respondent.

Appellate Case No. 2015-002611

Appeal from Administrative Law Court
Ralph King Anderson, III, Administrative Law Judge

Memorandum Opinion No. 2018-MO-016
Heard March 7, 2018 – Filed April 4, 2018

REVERSED AND REMANDED

G. Hamlin O'Kelley, III, of Buist Byars & Taylor, LLC,
of Mt. Pleasant, for Appellant.

County Attorney Joseph Dawson, III, Deputy County
Attorney Bernard E. Ferrara, Jr., and Assistant County
Attorney Johanna S. Gardner, all of North Charleston, for
Respondent.

PER CURIAM: In this appeal, the Administrative Law Court (ALC) dismissed
without a hearing Appellant's constitutional challenge to a special assessment tax

statute on the basis that Appellant's challenge is facial, as opposed to as-applied. We reverse pursuant to Rule 220, SCACR, for Appellant's challenge is manifestly an as-applied constitutional challenge to South Carolina Code section 12-43-220(c)(2)(ii)–(iii) (2014). Respondent essentially conceded at oral argument the as-applied nature of Appellant's challenge. We reverse and remand to the ALC to address the merits of Appellant's as-applied constitutional challenge to the statute.

REVERSED AND REMANDED.

BEATTY, C.J., KITTREDGE, HEARN, FEW and JAMES, JJ., concur.