

THE STATE OF SOUTH CAROLINA
In The Supreme Court

APPEAL FROM BERKELEY COUNTY
Court of Common Pleas
R. Markley Dennis, Jr., Circuit Court Judge

Case No. 2011-CP-08-2814
Opinion No. 5454
Appellate Tracking No. 2017-000297

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JUN 05 2018

S.C. SUPREME COURT

Todd Olds..... Petitioner,

vs.

City of Goose Creek Respondent,

REPLY BRIEF OF PETITIONER TO AMICUS BRIEF OF
MUNICIPAL ASSOCIATION

June 1, 2018

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REPLY TO MUNICIPAL ASSOCIATION'S STATEMENT OF INTERESTS

The Municipal Association's statement of interests is not only misleading, but also contains material misstatements of law. First, the Municipal Association is both partisan and profitable. The Association is closer to the mark when it writes that "it represents the collective interests of municipalities throughout the state" (Amicus Brief at page 1), which is a less ominous way of saying: "the collective interests of municipalities to consolidate legislative power and increase revenue." There is not a single person in America who worries that local governments have insufficient power over their citizens or which have too little taxing authority. It was Goose Creek's exercise of its authority that sparked the controversy, the result of the Petitioner's prevailing on an unrelated dispute (Appendix, Vol. 2, page 345) in December, 2010. Following Petitioner's success on an unrelated dispute in which Petitioner questioned the City's authority, Jennifer Althoff wrote to Petitioner on May 23 , 2011:

It has come to our attention that you sold 123 Evergreen Magnolia Avenue, Goose Creek, South Carolina. The sale price of 123 Evergreen Magnolia Avenue must be claimed as revenue on your 2011 City of Goose creek Business License.

If payment is not received by [June 10, 2011] your business license fee due will be submitted to the South Carolina department of Revenue to be set off against your individual income tax return . . . If you filed a joint return with your spouse, this amount will be deducted from the total return without regard to which spouse incurred the debt or actually withheld taxes. You may also be issued a Uniformed Ordinance Summons in the amount of \$1,092.50, this includes State assessments, or 30 days in jail, each day in violation will be deemed a separate offence.

/s/ Jennifer Althoff, MBI
Business License Inspector
(Appendix Vol. 2 at page 384)

The Municipal Association concedes it is a union of local governments, and those local

governments pay fees to the Municipal Association, which, among other things, provides the hundreds of thousands of dollars the Municipal Association spends per year on its eight registered lobbyists. What the Association calls “nonprofit” is profitable enough for those employed there, and the Association’s pitch to local governments is that their fees purchase access to the corridors of power. This includes the Municipal Association doing its part to increase tax collection revenue to its members, which, in turn, benefits the Association. Moreover, as set forth in Petitioner’s objection to the Association’s request to file its second Amicus Brief, when he contacted the Municipal Association in 2012, the Association responded in writing, confirming that the Petitioner should pay his business license tax on “gross income.” On November 7, 2012, the Association’s “Research and Legislative Liaison officer, Mellissa M. Carter wrote to Petitioner: “Thank you for following up on our conversation. You have stated my understanding correctly. If you have any further questions please give either Warren [Harley, Governmental Affairs Liaison] or me a call.” The subject of Ms. Carter’s November 7, 2012, reply is: “Business License Calculation,” in which the Petitioner laid out the following example for Ms. Carter: “The example you [Mellissa Carter] shared was if you pay \$200,000. And sell for \$300,000, the license fee should be calculated on \$100,000 gain, not the sale price \$300,000.” (November 1, 2012, e-mail Olds to Mellissa McCullough Carter) Earlier, on October 31, 2012, Municipal Association’s Governmental Affairs Liaison, Warren Harley, wrote to appellant: “For the purpose of determining gross income our business license guide references Section 61(a) of the IRS code. Your business license is calculated on the amount you show as your gross income on your tax return.” This is, of course, precisely

what the Municipal Association's *Handbook* says. See page 330 of Appendix, Vol. 2. The Municipal Association's Amicus Brief does not mention, let alone explain, this 11th hour change of position, but it appears to be motivated more by self-interest than any discernable logic.

Since the Association filed each of its briefs at the 11th hour and was not a party, Petitioner had no opportunity to discover if the Association has an explanation for changing its legal position. What follows next in the Association's "Statement of the Interests of the Amicus" is a two-fold *reductio ad absurdum* of its legal position.

First, the Municipal Association asserts that that Court of Appeals correctly decided that business license tax is an "excise" tax and not a tax on "gross income." In the very next paragraph, the Association asserts that municipalities "have broad authority to enact ordinances pursuant to S. C. Code § 5-7-30 (1976)." (Amicus Brief at page 2) Which is it? Petitioner never challenged Goose Creek's authority to enact ordinances; this appeal arises from Goose Creek's refusal to apply its ordinance as it is written. Second, the Association's assertion ignores the question posed by this Court. § 5-7-30 (1976) authorizes municipalities to charge a business license tax computed on gross income: "Each municipality of the State, in addition to the powers conferred to its specific form of government, may . . . levy a business license tax on **gross income** . . ." (emphasis added) An "excise" tax is a "tax laid on manufacture, sale, or consumption of commodities or upon licenses to pursue certain occupations or upon corporate privileges. In current usage the term has been extended to include various license fees and practically every internal revenue tax except the income tax." *Black's Law Dictionary*, 5th Edition. The Municipal

Association cannot escape the logical conflict of its legal position by adopting a Lewis Carroll sleight of hand. No rule of statutory construction allows a court to substitute “excise tax” for “gross income” to increase revenue. This Court previously struck down such semantic sleights of hand in *Azar v. City of Columbia*, 414 S.C. 307, 778 S.E.2d 315 (2015).

Finally, the Municipal Association, still writing in its “Statement of the Interests of the Amicus,” misstates the law: “South Carolina does not define ‘gross income’ for business license tax purposes.” This is misleading at best, false at worst. The record demonstrates, without fear of contradiction, that the South Carolina General Assembly specifically adopted the *Internal Revenue Code’s* definition of “gross income”:

It is well settled under South Carolina law that gross income is reported to the South Carolina Department of Revenue in accordance with the rules set forth in § 61 of the Internal Revenue Code (“IRC”). See S. C. Code Ann § 12-6-1110. In determining South Carolina gross income, certain modifications are made to federal gross income. See S. C. Code Ann. § 12-6-1120. None of which are applicable here. Furthermore, certain IRC code sections were specifically not adopted in South Carolina, but IRC § 61 was not one of those provisions. See S. C. Code Ann. § 12-6-50 (providing a list of IRC sections that South Carolina did not specifically adopt); see also South Carolina Form 1040, Individual Income Tax Return, Line 1 (stating for the taxpayer to enter on Line 1 “federal taxable income from your federal form”).” Appendix, Vol. 2, page 355, Affidavit of Professor Gutting

The title to § 12-6-50 is “Internal Revenue Code sections specifically not adopted by State.” 12-6-1120 is entitled “Gross income; computation; modification,” and says in applicable part: “South Carolina gross income is computed by making modifications to gross income **provided in the Internal Revenue Code as follows. . .**” (emphasis added)

Because South Carolina adopted the I.R.C. § 61 definition for all income tax purposes, the Municipal Association has no basis to say that the General Assembly neglected to adopt §

61 for Business License tax purposes. The canon of construction "*expressio unius est exclusio alterius*" or "*inclusio unius est exclusion alterius*" holds that "to express or include one thing implies the exclusion of another, or of the alternative." *Black's Law Dictionary* 602 (7th ed. 1999). *Hodges v. Rainey*, 341 S.C. 79, 533 578 (2000) This principle is equally applicable to Professor Gutting's analysis of the Goose Creek ordinance because it specifically defines and uses "gross income" as the operative term for its business license tax.

In making a spurious claim that there is an "absence" of State and Federal requirements defining "gross income," the Municipal Association cites no statutory authority or case law. In fact, as discussed below, the Municipal Association has abandoned the legal position it asserted to the Court of Appeals. Before the Court of Appeals, the Association relied on *Bogan v. Bogan*, 289 S.C. 139, 378 S.E.2d 606 (Ct. App. 1989), which it cited 3 times to the Court of Appeals for the absurd position that "gross income" is a "flexible" term. Having realized its error—and the Court of Appeals' error—the Municipal Association shifts its legal position to assert its new position that the business license tax is no tax on gross income because it is an "excise tax." Such an assertion, of course, ignores the question posed by this Court.

Reply Argument

The Court of Appeals erred in adopting a "flexible" definition of gross income and failed to apply the ordinary rules of statutory construction to Goose Creek's ordinance

The Municipal Association mischaracterizes Petitioner's argument. To answer the question posed by this Court, the Petitioner submits nothing more an application of the ordinary rules of statutory construction to the City of Goose Creek's Business License Tax

Ordinance. Petitioner does not seek a “judicial mandate” from the Supreme Court; in fact, the Petitioner is not sure how a “judicial mandate” relates to a case that has not been decided. (“mandate: A judicial command or precept proceeding from a court or judicial officer, directing the proper officer to enforce a judgment, sentence, or decree.” *Black’s Law Dictionary*, 5th Ed.) The Petitioner’s answer to the Court’s question requires only the application of well-defined rules of statutory construction.

By contrast, not only does the Municipal Association not address the Court’s question, but also its entire argument is a straw man. (“A person who misinterprets his opponent’s position so that it will be easier to attack, or attacks his weaker opponents while ignoring the argument of his strong opponents, is guilty of the fallacy of the straw man.” Kahane, *Logic and Philosophy*, Wadsworth Publishing Co., 1973, Page 238) The question posed by this Court to the parties requires resort only to the rules of statutory construction to answer. Old’s challenge to Goose Creek has nothing to do with academic debates about the metaphysics of excise taxes, overruling precedent, or mentioning, let alone analyzing, the potentially different tax treatment between “other business forms of corporations and partnerships.” (Amicus Brief at page 3.) Petitioner does not know what question the Municipal Association is addressing, but Petitioner answers this Court’s straightforward question:

Did the Court of Appeals err in its interpretation of the term “gross income” as defined and used in the City of Goose Creek’s business license ordinance, §§ 110.001-.022? (Order Granting Certiorari November 15, 2017)

Whatever question the Municipal Association is trying to answer is not the Court’s. On the other hand, the answer to the Court’s question is obvious. As explained by

Professor Gutting (Appendix Vol. 2, pages 353 -359), the City of Goose Creek precisely defines and distinguishes “gross income” from “gross receipts,” and after taking pains to do so, the term “gross receipts” never appears again in any context: “However, it is unclear the reason ‘gross receipts’ is defined, as the term ‘gross receipts’ is never again used in the Goose Creek Code.” (Appendix Vol. 2, page 358) The way the Court of Appeals overcame this difficulty was, relying on the case the Municipal Association embraced and now jettisoned, *Bogan v. Bogan, ibid*, for the proposition that “gross income” is a “flexible” term.

More relevant to the question this Court asked the parties to brief, which the Association ignores, is the fact that the Goose Creek ordinances **require** that the gross income reported to it must match the gross income reported to the South Carolina Department of Revenue and the Internal Revenue. This fact both answers the Court’s question and explodes the Association’s spurious argument that South Carolina never adopted a definition of gross income for business license taxes. If that were not enough, Goose Creek warns its taxpayers (§ 110.003, Appendix, Vol. 2, page 417) that it has the authority to confer with the Department of Revenue to verify that the gross income reported to the State and the United States matches the gross income reported to the City: “The Business License Inspector . . . may disclose gross income of licenses to the Internal revenue Service, South Carolina Department of Revenue and other municipal or county offices for the purpose of assisting tax assessments, tax collections and enforcement.” Compare this section with § 110.009: “A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a 12

month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the license year.” Or § 110.010: “(A) No deduction from gross income shall be made except from income from business done wholly outside the city on which a license tax is paid to some other municipality or county, **or income which cannot be taxed pursuant to state or federal law.**” (emphasis added) A taxpayer in Goose Creek ignores these warnings at her peril as Jennifer Althoff’s May 11, 2011, letter, quoted above on page 4 makes clear.

These and other provisions not only answer the Court’s question without resort to anything outside of the plain meaning of the ordinances, but also the various provisions uniformly using gross income, consistent with § 5-7-30 and I.R.C. § 61 are exactly what Professor Gutting pointed out in her thorough, cogent, and irrefutable affidavit. (Appendix, Vol. 2, pages 353 – 359) The rules of statutory construction are clear:

The cardinal rule of statutory construction is to ascertain and give effect to the intent of the legislature. *Kriakides v. United Artists Commc’ns., Inc.*, 312 S.C. 271, , 275, 440 S.E.2d 364, , 366 (1994) (“All rules of statutory construction are subservient to the one that the legislative intent must prevail if it can be reasonably discovered in the language used...”). If a statute’s language is plain, unambiguous, and conveys a clear meaning, “the rules of statutory of interpretation are not needed and the court has no right to impose another meaning.” *Hodges v. Rainey*, 341 S.C. 79, 85, 533 S.E.2d 578, 582 (2000). “In construing statutory language, the statute must be read as a whole, and sections which are part of the same general statutory law must be construed together and each one given effect.” *TNS Mills, Inc. v. S. C. Dep’t. of Revenue*, 331 S.C. 611, 620, 503 S.E.2d 471, 476 (1998).

Sloan Construction Co., Inc. v. Southco Grassing, Inc., 395 S.C. 164, 717 S.E.2d 603 (2011)

In a tax case involving whether a taxpayer could claim a deduction on amended returns, this Court said:

In construing statutory language, the statute must be read as a whole, and sections which are part of the same general statutory law must be construed together and each one given effect. *Higgins v. State*, 307 S.C. 446, 415 S.E.2d 799 (1992). The Court must presume the legislature did not intend a futile act, but rather intended its statutes to accomplish something. *State ex rel. McLeod v. Montgomery*, 244 S.C. 308, 136 S.E.2d 778 (1964). *TNS Mills, Inc. v. South Carolina Department of Revenue*, 331 S.C. 611 503 S.E.2d 471 (1998):

Thus, the answer to the Court's question is derived from looking no further than the ordinances themselves. They are clear; they are consistent; they are uniform, and they comport with the limitations placed on municipalities in § 5-7-30, S. C. Code. The state statutes in Title 5 and Title 12, Goose Creek's municipal ordinances, I.R.C. § 61, and the Treasury Regulations thereunder all read harmoniously. There is not a sliver of ambiguity between them, and the idea that the term "gross income" is a flexible term would come as a shock to any accountant or taxpayer filing a return. What is astonishing about the Municipal Association's spurious legal arguments is the Association ignores the question posed by this Court to advance semantic, abstruse legal concepts that never address the Court's straightforward question. Not one of the Municipal Association's legal arguments comes close to the issue. Instead, the Association asserts a new position; to wit, the business license tax is an excise tax; the Petitioner is claiming the right to be treated differently from partnerships, and that Olds is claiming a deduction for costs of goods. None of this is true, and it is no accident that the Association cites to no page in the record to support these false assertions.

The Association filed its first Amicus Brief with the Court of Appeals on May 17, 2016. (Appendix, Vol. 1, pages 134 – 147.) The Petitioner filed his reply brief on May 31, 2016. (Appendix, Vol. 1, pages 169) Now, the Association cites four new cases, and since the Petitioner previously responded to the Association's citations, Petitioner avoids

burdening this Court with a repetition of the discussion contained in Petitioner's first reply brief. Petitioner therefore addresses only the four new cases cited by the Association as authoritative.

Before we turn to the four new cases, it is important to note that now absent from the Association's argument to this Court is its assertion to the Court of Appeals that *Bogan v. Bogan*, 298 S.C. 139, 378 S.E.2d 606 (Ct. App. 1989) allowed the taxing authority to apply a "flexible" definition of gross income. The Association has abandoned that position for its obvious absurdity even though the putative "flexibility" of gross income carried the day in the Court of Appeals.

The four new cases that it did not cite to the Court of Appeals are :

Bennett v. Sullivan's Island Board of Adjustment, 313 S.C. 455, 438 S.E.2d 273 (Ct. App. 1993)

Browning v. Hartvigesen, 307 S.C. 122, 414 S.E.2d 115 (1992)

Hitachi Data Systems Corp. v. Leatherman, 309 S.C. 174, 420 S.E.2d 843 (1992)

Southern Weaving Company v. Query, 206 S.C. 307, 34 S.E.2d 51 (1945)

We address them chronologically: First up is *Southern Weaving Company*. There the Supreme Court affirmed the trial court's decision for the taxpayer, finding that the taxpayer overpaid taxes. Southern Weaving Company supplied war materials for uniforms under a contract with the War Department. Under the contract, the Government retained the right to adjust Southern Weaving's payments if the Government determined its profits were too substantial. However, state and federal law required the taxpayer to file its returns prior to Government adjustments. The taxpayer filed its returns; the Government then adjusted the contract payments and required the taxpayer to disgorge a portion of its

profits to the Government. Naturally, the taxpayer sought to amend its returns to show that the income it reported had been reduced. The trial court found for the taxpayer, and the Supreme Court affirmed, holding: "Income, as used in a tax statute, is to be taken in its ordinary sense of gain or profit." *61 C.J.*, page 1577. The amount of \$350,000 which has been refunded to the Government cannot be soundly classified as gain or profit." Thus, the Association's reliance on this case is misplaced as the proposition stated by the Court supports Petitioner, not Goose Creek.

42 years later, this Court decided *Browning*. There, this Court stated the general rules of statutory construction in applying the *State's Tort Claims Act* to medical defendants who attempted to apply the *Act* to themselves retroactively. In deciding the *Act* had no retroactive application, the Supreme Court said: "A statute as a whole must receive a practical, reasonable, and fair interpretation consonant with the purpose, design, and policy of the lawmakers." Again, the Association's reliance on this case is misplaced. Obviously, the purpose, the design, and the policy of the lawmakers could not be clearer. No one disputes the meaning of gross income, and the argument that the term is flexible is just as absurd as saying a circle is not necessarily round. The state statutes, the city ordinances, the I.R.C., and the Treasury Regulations all operate on a uniform, non-flexible definition of gross income. No tax code could operate otherwise. Further evidence demonstrating the uniformity of the ordinances is that the policy of the tax is equally clear: to tax **income**. One need look no further than Goose Creek's ordinances to discover this irrefutable truth, and it is nothing short of astonishing that a union of government officials would band together to assert such an absurd interpretation for the purpose of oppressing a taxpayer.

(Although, the Department of Revenue in *Southern Weaving* may take the prize for government oppression—making a taxpayer pay income taxes on money seized by the Government is harsh, but then so is Jennifer Althoff’s letter quoted above on page 4.)

In *Hitachi*, this Court affirmed the circuit court’s decision that the State Procurement Panel lacked jurisdiction to conduct or adjudicate an administrative, investigative hearing. To arrive at its decision that § 11-35-1140 S. C. Code did not imbue the Procurement Panel with investigatory authority this Court said:

In construing statutes, we seek to effectuate legislative intent. The cardinal rule of statutory construction is that words used therein must be given their plain and ordinary meaning without resort to subtle or forced construction to limit or expand its operation [citations omitted] The language must also be read in a sense which harmonizes with its subject matter and accords with its general purpose [citations omitted]

The “general purpose” of the business license tax is to tax income, and taxation must be uniform. Thus, this case strongly supports Petitioner. It is Goose Creek which urges this Court to contort a plain, clear municipal ordinance for the expedient of increasing its revenue. The Municipal Association urges this Court to abandon the “plain and ordinary meaning” of Goose Creek’s ordinances. The Municipal Association urges this Court to adopt a “subtle and forced construction . . . to expand [the] operation” of its ordinances for no reason except to make the Petitioner pay more taxes than he owes. No one mistakes gross income for gross receipts, and Goose Creek’s ordinance takes great pains to differentiate the two terms, yet uses them—at least as applied to Petitioner—interchangeably. To torture “gross income” into “gross receipts” in order to extract an extra sum of money from a taxpayer requires this Court to read Goose Creek’s ordinances in conflict with themselves and in conflict with every other tax statute in South Carolina. As

set forth above, before litigation, the Petitioner consulted the Municipal Association about the matter, and the Association confirmed business license tax is collected on “gross income.” Likewise, even the City’s attorney conceded that the business license tax is calculated on gross income as defined by I.R.C. § 61. See City’s memorandum to the City at pages 395-396 of Vol. 2 of the Appendix: “Furthermore, the City’s definition of gross income is in accord with the Internal Revenue Code (“IRC”). IRC Section 61 defines gross income. IRC Section 61(a) states that ‘[e]xcept as otherwise provided in this subtitle, gross income means all income from whatever source derived.’ (emphasis added), which is consistent with the broad definition of “total revenue” used by the City’s ordinance.” In order for Goose Creek’s ordinance to be read in “harmony” with its own provisions and in harmony with other state and federal tax statutes, “gross income” must be read in its plain and ordinary meaning. Otherwise, we are left with the absurd assertion that a taxpayer must pay income taxes on loan proceeds because they are “receipts.”

The final new case cited by the Municipal Association not previously cited is *Bennett*. In that 1993 case, neighbors on Sullivan’s Island took exception to the Board of Zoning Appeals granting a variance to a property owner who had an unbuildable lot under the Town’s revised zoning ordinance. In an argument philosophically similar to Goose Creek’s the neighbors contended that the property owner’s lot did not qualify for a variance because there were other lots on the island likewise rendered unbuildable by zoning changes, and thus the applicant’s lot was not “peculiar.” The Court of Appeals resolved the issue by finding: “Construing the law in favor of overall fairness and cognizant of the purpose of the peculiarity requirement, we hold ‘peculiar’ does not mean ‘unique,’ but

describes a situation that is unusual, odd, rare, or strongly deviating from the norm.”

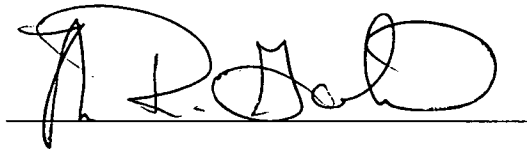
The *Bennett* case is a peculiar case for the Municipal Association to cite, for it is beyond dispute that Goose Creek’s treatment of this Petitioner is anything but “overall fairness.” Torturing the plain and ordinary meaning of “gross income” to extract money from a taxpayer is bad, but using pooled governmental resources to interfere in Petitioner’s fight for fairness is oppressive. When this case is argued to this Court, there will not be a single person in the room who does not understand what “gross income” means. It’s an extraordinary testament to the power of Government to oppress its citizens that this Petitioner must fight this hard and this long for something that is so obvious. The Municipal Association’s Amicus Brief adds nothing to the legal issue before the Court; in fact, it avoids the Court’s question. It is nothing more than a money grab, demonstrating once again how important the judicial branch is to prevent the oppression of citizens.

CONCLUSION

Thus, as set forth in the Petitioner’s briefs, Court of Appeals failed to adhere to or apply the rules of statutory construction to Goose Creek’s clear ordinances. The Court of Appeals never applied the rules of statutory construction that require it to apply the words in the statute in their plain and ordinary meaning. Twisting the definition of “gross income” into “gross receipts,” especially after Goose Creek took such pains to distinguish them, requires Goose Creek’s ordinance to be read out of harmony with all the other regulations governing taxes on “gross income.” As this Court said in *Beard v. S. C. Tax Commission*, 230 S.C. 357, 95 S.E.2d 628 (1956), the Court is required to not read the tax statute to extend the City’s

powers beyond the clear import of it language, and any substantial doubt must be resolved in the petitioner's favor. The Court of Appeals did the opposite when it erroneously relied on *Bogan* to conclude it could interpret "gross income" any way it chose and substituted its interpretation of the applicable ordinances and state statutes instead of applying the clear and unambiguous meanings of the ordinances themselves. Petitioner respectfully requests that this Court reverse the entry of summary judgment and remand the case to the lower court with instructions to consider the petitioner's motion for summary judgment and to place the case on the jury roster for disposition on the appellant's constitutional and tort claims. The trial court should also consider the appellant's request for attorney's fees as the prevailing party on procedural due process.

Respectfully submitted,



June 1, 2018

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CERTIFICATE OF COUNSEL

I certify that this final brief complies with Rule 211(b), *South Carolina Appellate Court Rules*.



June 1, 2018

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S.C. SUPREME COURT

Todd Olds..... Petitioner,

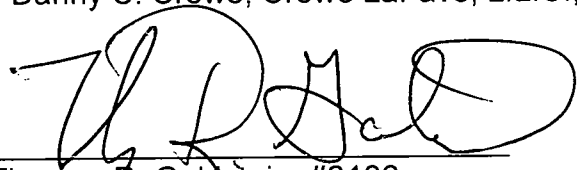
vs.

City of Goose Creek Respondent,

PROOF OF SERVICE

I certify that I have served the Petitioner's Reply Brief to Amicus Brief of the Municipal Association on the Respondent, City of Goose Creek, and the Municipal Association, by depositing a copy of it in the United States Mail, postage prepaid, on June 4, 2018, addressed to its Respondent's attorney of record, Timothy A. Domin, 126 Seven Farms Drive, Suite 200, Daniel Island, S. C. 29492 and to the Municipal Association by depositing a copy to its attorney of record, Danny C. Crowe, Crowe LaFave, L.L.C., P. O. Box 1149, Columbia, S. C. 29202.

June 4, 2018



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