STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Mary Cromey,	)	Docket No. 17-ALJ-17-0451-CC
Petitioner,	)	
v.	)	**FINAL ORDER**
South Carolina Department of Revenue,	)	
Respondent.	)	

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SC Court of Appeals

APPEARANCES: For the Petitioner: Madison Felder, Esquire
For the Respondent: Nicole M. Wooten, Esquire

STATEMENT OF THE CASE

This matter comes before the South Carolina Administrative Law Court (ALC or Court) pursuant to a request for contested case hearing filed by Mary Cromey (Petitioner). Petitioner challenges the decision of the South Carolina Department of Revenue (Department) finding she is not entitled to the disabled veteran property tax exemption as a surviving spouse pursuant to section 12-37-220(B) of the South Carolina Code (2014) for tax years 2017 and 2018.

On February 23, 2018, the Department filed a motion for summary judgment. On February 28, 2018, Petitioner filed a cross motion for summary judgment. On May 24, 2018, the Court held a motion hearing in Columbia, South Carolina. Having considered the parties' arguments and reviewed the parties' submissions, I grant the Department's motion for summary judgment and deny Petitioner's motion for summary judgment.

UNDISPUTED FACTS

Petitioner is the surviving spouse of Lloyd D. Cromey (Mr. Cromey). In February 2004, the United States Veterans Administration (VA) deemed Mr. Cromey to be permanently and totally disabled. Petitioner and Mr. Cromey lived in a jointly owned home in Owing Mills, Maryland, until his death in 2005. Mr. Cromey has never been a resident of South Carolina or owned real property in South Carolina.

In 2010, several years after Mr. Cromey's death, Petitioner moved to South Carolina and purchased real property located at 1551 Ben Sawyer Blvd., Unit 6B, Mount Pleasant, South

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Carolina. Petitioner submitted an application to the Department for the disabled veteran property tax exemption as a surviving spouse on this property beginning with tax year 2011. The Department granted Petitioner's application.

In 2016, Petitioner sold the property located at 1551 Ben Sawyer Blvd., Unit 6B, Mount Pleasant, South Carolina, and purchased a new property located at 1885 Carolina Towne Court (Towne Court), Mount Pleasant, South Carolina. Petitioner was, and is, the sole owner of Towne Court. Thereafter, on February 17, 2017, Petitioner applied for the disabled veteran property tax exemption as a surviving for Towne Court. The Department denied Petitioner's application. Petitioner has never remarried.

CONCLUSIONS OF LAW

The Court has jurisdiction to hear this matter pursuant to section 12-60-460(C) of the South Carolina Code (2014) and section 1-23-600 of the South Carolina Code (Supp. 2017).

The Rules of Procedure for the Administrative Law Court (SCALC Rules) provide that the South Carolina Rules of Civil Procedure (SCRCP) "may, in the discretion of the presiding administrative law judge, be applied to resolve questions not addressed by these rules." SCALC Rule 68. Rule 56(c), SCRCP, provides that summary judgment is properly granted when the "pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that any party is entitled to a judgment as a matter of law." In this case, the parties agree upon the facts, leaving only a question of law. Therefore, I find summary judgment is appropriate in this case. *Wiegand v. U.S. Auto. Ass'n*, 391 S.C. 159, 705 S.E.2d 432 (2011) ("Where cross motions for summary judgment are filed, the parties concede the issue before us should be decided as a matter of law.").

Property Tax Exemption for the Surviving Spouse of a Disabled Veteran

Under South Carolina law, "[a]ll real and personal property in this State . . . shall be subject to taxation" unless expressly exempted as a matter of legislative grace. S.C. Code Ann. § 12-37-210 (2014). The General Assembly has delineated specific exemptions to ad valorem property tax in section 12-37-220 of the South Carolina Code (2014). The relevant subsection for the purpose of this case provides that the following properties are eligible for the exemption:

> (a) the house owned by an eligible owner in fee or jointly with a spouse;
>
> (b) the house owned by a qualified surviving spouse acquired from the deceased spouse and a house subsequently acquired by an eligible surviving spouse. The

qualified surviving spouse shall inform the Department of Revenue of the address of a subsequent house;

S.C. Code Ann. § 12-37-220(B)(1). "Eligible owner" for the purpose of the above section means:

> (A) a veteran of the armed forces of the United States who is permanently and totally disabled[1] as a result of a service-connected disability and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability;

S.C. Code Ann. § 12-37-220(B)(1)(e)(i). Additionally, "qualified surviving spouse" is defined as:

> the surviving spouse of an individual described in subsubitem (i) [an "eligible owner"] while remaining unmarried, who resides in the house, and who owns the house in fee or for life. Qualified surviving spouse also means the surviving spouse of a member of the armed forces of the United States who was killed in action, or the surviving spouse of a law enforcement officer or firefighter who died in the line of duty as a law enforcement officer or firefighter, as these terms are further defined in Section 23-23-10 and Chapter 80, Title 40 who at the time of death owned the house in fee or jointly with the now surviving spouse, if the surviving spouse remains unmarried, resides in the house, and has acquired ownership of the house in fee or for life . . . ."

S.C. Code Ann. § 12-37-220(B)(1)(e)(iii). Finally, the term "house" means "a dwelling and the lot on which it is situated classified in the hands of the current owner for property tax purposes pursuant to Section 12-43-220(c)." S.C. Code Ann. § 12-37-220(B)(1)(e)(iv). In other words, the house must be a primary residence located in South Carolina. *See* S.C. Code Ann, § 12-43-220(c).

Qualified Surviving Spouse

Clearly, only a qualified surviving spouse of a disabled veteran can claim the exemption on a house described in section 12-37-220(B)(1)(b). In this case, the parties disagree as to whether Petitioner is a "qualified surviving spouse." The Department contends Petitioner does not meet the definition of a "qualified surviving spouse" because she was not the spouse of an "eligible owner." § 12-37-220(B)(1)(e)(i); § 12-37-220(B)(1)(e)(iii). Specifically, an eligible owner is someone who, among other requirements, "files with the Department of Revenue a certificate signed by the county service officer certifying this disability." Since Mr. Cromey never filed this certificate, the Department argues Petitioner was never the spouse of an "eligible owner" and therefore cannot satisfy the definition of "qualifying surviving spouse."

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[1] Interestingly, "permanently and totally disabled" does not refer to a disability determination made by the United States' government, but rather is defined for the purpose of this statute to mean "the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, that has lasted or is expected to last for a continuous period of twelve months or more or result in death." S.C. Code Ann. § 12-37-220.

Definition of "Qualified Surviving Spouse"

Petitioner contends the Department improperly read the certification requirement into the definition of "qualified surviving spouse" when the certification requirement is not actually part of the definition. However, to be a "qualified surviving spouse" under section 12-37-220(B)(1)(e)(iii), one must be: (1) "the surviving spouse of an individual described in subitem (i)"; (2) remain unmarried; (3) reside in the house; and (4) own the house in fee or for life. § 12-37-220(B)(1)(e)(iii). The first element requires a qualifying surviving spouse to be the surviving spouse of an individual described in subitem (i). Subitem (i) defines "eligible owner." § 12-37-220(B)(1)(e)(i). Reviewing the statutory definition of "eligible owner," the statutory definition is clear and unambiguous—an eligible owner is "a veteran of the armed forces who is permanently and totally disabled due to a service-connected disability *and who files with the Department of Revenue a certificate signed by the county service officer certifying this disability.*" *Id.* (emphasis added). Therefore, to meet the first element of the definition of qualified surviving spouse, one must show they are the surviving spouse of a permanently and totally disabled veteran of the armed forces who filed with the Department a certificate signed by the county service officer certifying the disability. § 12-37-220(B)(1)(e)(iii); § 12-37-220(B)(1)(e)(i).

Certification Requirement

Petitioner argues that the Department has misapplied the certification requirement under the statute. She claims that because neither party disputes the VA classified Mr. Cromey as a permanently and totally disabled veteran in 2004, the certification is not needed and this requirement should not be enforced to deny Petitioner the exemption.

This Court is not unsympathetic to Petitioner's request. Indeed, I applaud the service of Petitioner and her spouse and the sacrifices they have made resulting in the ensuing disability. But though that service and sacrifice should be rewarded, the remuneration can only properly occur in keeping with our laws. Here, this Court is constrained to give effect to the plain meaning of the statute, which requires a specific type of certification.

Our courts have held that "[w]here the statute's language is plain and unambiguous, and conveys a clear and definite meaning, the rules of statutory 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, 581 (2000). Further, the general rule is that a strict construction is required of constitutional

and statutory provisions that grant exemptions or deductions from taxation. *Charleston Cty. Aviation Auth. v. Wasson*, 277 S.C. 480, 485–86, 289 S.E.2d 416, 419–20 (1982). However, in *CFRE, LLC v. Greenville Cty. Assessor*, 395 S.C. 67, 716 S.E.2d 877 (2011), the Supreme Court recognized that "[t]his rule of strict construction simply means that constitutional and statutory language will not be strained or liberally construed in the taxpayer's favor" and"[i]t does not mean that we will search for an interpretation in [DOR]'s favor where the plain and unambiguous language leaves no room for construction." 395 S.C. at 74–75, 716 S.E.2d at 881 (quoting *Se.-Kusan, Inc. v. S.C. Tax Comm'n,* 276 S.C. 487, 489, 280 S.E.2d 57, 58 (1981)). "It is '[o]nly when the literal application of the statute produces an absurd result will we consider a different meaning.'" *Id.*

Here, we are dealing with a property exemption statute and strict construction is appropriate. *CFRE, LLC*, 395 S.C. 67, 716 S.E.2d 877. Section 12-37-220(B)(1)(e)(i) requires that "a certificate signed by the county service officer certifying this disability" be filed with the Department. Petitioner appears correct that the determination of the truth of the disability is the purpose of the requirement. However, the text is clear and unambiguous that a specific kind of certification is required. Petitioner seeks to fulfill that purpose by another means rather than following the certification requirement, e.g. the VA's classification of Mr. Cromey as permanently and totally disabled. However, to broadly construe the definition of "eligible spouse," as Petitioner urges, to include a permanently disabled veteran who did not certify his disability with a county officer would require the Court to ignore the plain language of section 12-37-220(B)(1)(e)(i).

Moreover, in considering the certification requirement, this court must presume "the legislature did not intend a futile act, but rather intended its statutes to accomplish something." *TNS Mills, Inc. v. S.C. Dep't of Revenue*, 331 S.C. 611, 620, 503 S.E.2d 471, 476 (1998); *CFRE, LLC*, 395 S.C. at74, 716 S.E.2d at 881 ("[W]e must read the statute so 'that no word, clause, sentence, provision or part shall be rendered surplusage, or superfluous' for '[t]he General Assembly obviously intended [the statute] to have some efficacy, or the legislature would not have enacted it into law.'" (internal citations omitted)). With this principle in mind, the Court is not disposed to cast aside the specific certification required by section 12-37-220(B)(1)(e)(i) because to do so would be to find the legislature did not intend for the statute to function as it wrote it when, in fact, "[w]hat a legislature says in the text of a statute is considered the best evidence of

the legislative intent or will." *Hock RH, LLC v. S.C. Dep't of Revenue*, 423 S.C. 208, 214, 813 S.E.2d 540, 543 (Ct. App. 2018).

Therefore, the Court must presume the legislature had a purpose in requiring a disabled veteran to certify his disability status with a county officer to the Department or the legislature would have indicated certification by the U.S. government was sufficient.[2] In fact, the certification requirement does serve a factfinding purpose by allowing the Department to defer to the determination of the officials within the locality in which a veteran resides as to the veracity of the disability. Therefore, because Mr. Cromey did not "fil[e] with the Department of Revenue a certificate signed by the county service officer certifying [his] disability," his surviving spouse, Petitioner, does not qualify for the disabled veteran property tax exemption. § 12-37-220(B)(1)(e)(i).

Section 12-37-220(B)(1)(b)

Even if the certification requirement under 12-37-220(B)(1)(e)(i) was relaxed or waived, Petitioner would not qualify for the exemption under section 12-37-220(B)(1)(b). As stated above, section 12-37-220(B)(1) provides the exemption can be claimed on the following qualifying houses:

> (a) the house owned by an eligible owner in fee or jointly with a spouse;
>
> (b) the house owned by a qualified surviving spouse acquired from the deceased spouse and a house subsequently acquired by an eligible surviving spouse. The qualified surviving spouse shall inform the Department of Revenue of the address of a subsequent house;

§ 12-37-220(B)(1) (emphasis added). Subsection (b) describes two houses: (1) the house owned by a qualified surviving spouse acquired from the deceased spouse and (2) a house subsequently acquired by an eligible surviving spouse. The parties disagree as to the interpretation of subsection (b).

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[2] Petitioner argues that requiring a permanently and totally disabled veteran to certify his disability with the county officer and file it with the Department is absurd considering the statute does not contain the same requirement for permanently and totally disabled law enforcement or firefighters. However, the legislature specifically chose not to include the filing of a certification in its definition of "eligible owner" as applied to law enforcement and firefighters. § 12-37-220(B)(1)(e)(i). The text of the statute defining "eligible owner" is clear and this Court must presume the legislature had a purpose in requiring the certification only for veterans and not for law enforcement and firefighters. *TNS Mills, Inc.*, 331 S.C. at 620, 503 S.E.2d at 476 (holding courts must presume "the legislature did not intend a futile act, but rather intended its statutes to accomplish something"). Indeed, an explanation for this difference in treatment is that veterans are primarily governed by federal government whereas law enforcement and firefighters are primarily governed by local and state governments.

Petitioner argues subsections (a) and (b) are independent grants of exemptions and the event that allows the exemption to be claimed under subsection (b) is the death of the spouse. In other words, the death of the spouse is the "precipitating event" that allows the surviving spouse of a disabled veteran to apply for an exemption under section 12-37-220(B)(1)(b). Under this interpretation, Petitioner became eligible to claim the exemption on a "subsequent house" at Mr. Cromey's death, regardless of whether Mr. Cromey ever lived in South Carolina or previously claimed the exemption.

In contrast, the Department interprets section 12-37-220(B)(1)(b) as only extending the exemption to a subsequent house if the house "acquired from the deceased spouse" previously qualified for the exemption when the veteran owned the home. The fundamental dispute is thus whether Petitioner's eligibility for exemption of her current home as a surviving spouse is conditioned on her first establishing eligibility of a previous home in this state that was owned by or with the veteran.

In light of the parties' disagreement as to the interpretation, the Court must determine whether the wording of the statute creates an ambiguity and whether the Department's interpretation is entitled to deference. As the South Carolina Supreme Court noted in *Kiawah Development Partners, II v. South Carolina Department of Health & Environmental Control*, "[f]irst, a court must determine whether the language of a statute or regulation directly speaks to the issue," and, if it does, "the court must utilize the clear meaning of the statute or regulation." 411 S.C. 16, 766 S.E.2d 707 (2014). The Supreme Court further explained that if the statute does not directly speak to the issue, but is rather ambiguous with respect to the specific issue before the court, the court is to give deference to agency's interpretation "because they have been entrusted with administering their statutes and regulations and because they have unique skill and expertise in administering those statutes and regulations." *Id.* at 34, 766 S.E.2d at 718. Moreover, "the deference doctrine properly stated provides that where an agency charged with administering a statute or regulation has interpreted the statute or regulation, courts, including the ALC, will defer to the agency's interpretation absent compelling reasons." *Id.* at 34, 766 S.E.2d at 18. Deference, as construed in *Kiawah*, requires the court to uphold an agency's interpretation when a statute is ambiguous unless the that interpretation is "arbitrary, capricious, or manifestly contrary to the statute." *Id.* at 35, 766 S.E.2d at 18 (quoting *Chevron, U.S.A., Inc. v. Natural Res. Def. Council, Inc.*, 467 U.S. 837, 844, 104 S.Ct. 2778 (1984)).

Examining the language of the statute, if read myopically, the word "and" in the first sentence of section 12-37-220(B)(1)(b) could be read to create an ambiguity. Specifically, the word "and" could be read to connect two independent types of houses that qualify for the exemption or it could be read to connect two types of houses where the second type is dependent on the existence of the first. However, any potential ambiguity is resolved by the plain meaning of the operation of the phrase "subsequently acquired" in the second part of the sentence. When considering the meaning of this part of the sentence, the Court must ask, "a house subsequently acquired to what?" Clearly, it would be a house subsequently acquired to "the house owned by a qualified surviving spouse acquired from the deceased spouse." § 12-37-220(B)(1)(b). The second clause is dependent upon the first clause. Thus, based upon the plain meaning of the statute that for the exemption to be claimed on a subsequent house, the surviving spouse had to first acquire an exempt house from the deceased veteran spouse. *See Hodges*, 341 S.C. at 85, 533 S.E.2d at 581 ("Where the statute's language is plain and unambiguous, and conveys a clear and definite meaning, the rules of statutory interpretation are not needed and the court has no right to impose another meaning."); *CFRE, LLC*, 395 S.C. at 74, 716 S.E.2d at 881 ("[I]nterlaced with these standard canons of statutory construction is our policy of strictly construing tax exemption statutes against the taxpayer.").

Moreover, the language of a statute must "be read in a sense which harmonizes with its subject matter and accords with its general purpose." *Hitachi Data Sys. Corp. v. Leatherman,* 309 S.C. 174, 178, 420 S.E.2d 843, 846 (1992). It is thus relevant to consider if there is a uniform "purpose" in granting this type of property exemption to veterans. A brief examination of other states' veteran property tax exemptions statutes show that the exemption is not granted uniformly but varies by state. *See* Md. Code Ann. § 7-208 (2014) (requiring the "dwelling house" to be acquired by the surviving spouse within two years of the individual's death, if the individual or the surviving spouse was domiciled in Maryland as of the date of the individual's death); Ga. Code Ann. § 48-5-48 (2017) (a disabled veteran may receive a property tax exemption of $60,000 or more on his primary residence if the veteran is 100 percent disabled; property in excess of this exemption remains taxable); N.C. Gen. Stat. Ann. § 105-277.1C (2010) (providing a property tax exemption to disabled veterans of up to the first $45,000 of the appraised value of his property residence if the veteran is 100 percent disabled as a result of service). In addition, courts have recognized a state's right to create exemptions from local property taxes for the surviving spouse

of a resident disabled veteran while denying the exemption to a surviving spouse of a nonresident disabled veteran. *See Garma v. Twp. of Lakewood*, 14 N.J. Tax 1, 1994 WL 380713 (N.J. Tax Ct., March 22, 1994).

Here, I find the purpose of South Carolina's statute is to initially grant the exemption to *resident* veterans, and any subsequent benefits/exemptions flow from that initial exemption. I come to this conclusion because, when subsection (b) is read in context with subsection (a), it is clear that the statutory scheme is set up to first grant the exemption to a veteran who owns a residence in South Carolina and then to extend the exemption upon the veteran's death to a surviving spouse who continues to reside in the house or in a subsequent house in South Carolina.[3] Furthermore, subsection (B)(1)(e)(iv) defines "house" as the owner's legal residence as defined in S.C. Code Ann. § 12-43-220 (2014). In order to qualify for the exemption under section 12-37-220(B), the qualifying house owned by the eligible owner must be located within South Carolina. *See* section 12-37-220(B)(1)(e)(iv) (citing S.C. Code Ann. § 12-43-220(c)). More specifically. to qualify under section 12-43-220(c), the owner is required to certify that:

> (A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and
>
> (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence.

S.C. Code Ann. § 12-43-220 (c)(2)(i)(A) and (B).

Interpreting section 12-37-220(B)(1)(b) to require a resident veteran to qualify for the exemption as a pre-requisite to a surviving spouse qualifying for the exemption is also logical considering the second part of the definition of "qualifying surviving spouse.". *See CFRE, LLC*, 395 S.C. at 74, 716 S.E.2d at 881 ("[W]e read the statute as a whole and in a manner consonant and in harmony with its purpose."). Under the plain language of the definition of "qualified surviving spouse," a qualified surviving spouse also includes whose military spouse was *killed in action* can be extended the property tax exemption *only if* "at the time of death [the military spouse] owned the house in fee or jointly with the now surviving spouse." § 12-37-220(B)(1)(e)(iii)

[3] I note that the parties also disagreed with who the "current owner" is for the purposes of the definition of "house" in this case. *See* § 12-37-220(B)(1)(e)(iv). I agree with the Department that the "current owner" is initially the totally and permanently disabled veteran and who qualifies for the exemption, then the surviving spouse becomes the "current owner" after the surviving spouse acquires the house from the veteran.

(emphasis added). Thus, the exemption in this situation is contingent upon the military spouse who died in action having owned a South Carolina residence in fee or jointly with the surviving spouse. *Id.* This is consistent with this Court's interpretation of 12-37-220(B)(1), which results in a surviving spouse of a totally and permanently disabled veteran having to meet this same requirement. However, construing 12-37-220(B)(1)(b) as urged by Petitioner would allow the surviving spouse of a disabled veteran to claim the exemption regardless of whether the disabled veteran ever owned a residence in South Carolina. Accordingly, Petitioner's interpretation would place a greater burden on surviving spouse of a military spouse killed in action than on the surviving spouse of a totally and permanently disabled veteran. I find that to be an absurd result and untenable. *See Sonoco Products Co. v. S.C. Dep't of Rev.*, 378 S.C. 385, 391, 662 S.E.2d 599, 602 (2008) (holding that courts "will reject a statutory interpretation when to accept it would lead to a result so plainly absurd that it could not possibly have been intended by the legislature or would defeat the plain legislative intention.").

Here, Mr. Cromey never resided in a home in South Carolina; therefore, he never owned a qualifying house in South Carolina that Petitioner could have acquired from him upon his death such that the exemption could be extended to a "subsequent home" purchased by Petitioner in South Carolina. *See* § 12-37-220(B)(1)(a), (b). Rather, the facts show Petitioner and Mr. Cromey owned a home together in Maryland. Mr. Cromey died in Maryland, and then Petitioner moved to South Carolina and purchased a home on her own. Therefore, Petitioner cannot show she acquired a qualifying home in South Carolina from Mr. Cromey.

Conclusion

Because there is no genuine issue as to any material fact in this case, I determine summary judgment is appropriate. *See* Rule 56(c), SCRCP. Having applied the law to the undisputed facts in this case, I conclude as a matter of law that Petitioner is not entitled to the disabled veteran property tax exemption for the property located at 1885 Carolina Towne Court, Mount Pleasant, South Carolina, for tax years 2017 and 2018. Accordingly, I grant the Department's motion for summary judgement and deny Petitioner's motion for summary judgment.

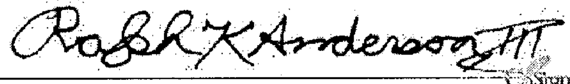
ORDER

IT IS THEREFORE ORDERED that the Department's motion for summary judgement is **GRANTED**.

IT IS FURTHER ORDERED that Petitioner's motion for summary judgment is **DENIED**.

IT IS FURTHER ORDERED that Petitioner is not entitled to the disabled veteran property tax exemption as a surviving spouse for the property located at 1885 Carolina Towne Court, Mount Pleasant, South Carolina, for tax years 2017 and 2018.

AND IT IS SO ORDERED.

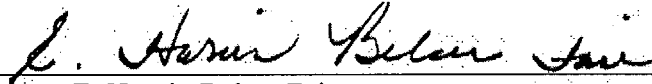


Ralph King Anderson, III
Chief Administrative Law Judge

August 24, 2018
Columbia, South Carolina

CERTIFICATE OF SERVICE

I, E. Harvin Belser Fair, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail, to the address provided by the party(ies) and/or their attorney(s).



E. Harvin Belser Fair
Judicial Law Clerk

August 24, 2018
Columbia, South Carolina

Spears, Casey W.

From: Harvin Fair <hfair@scalc.net>
Sent: Friday, August 24, 2018 2:01 PM
To: Felder, Madison; Few, Jr., Richard L.; Nicole Wooten
Cc: DOR- court orders
Subject: Cromey v. SC Depart. of Revenue, Docket No. 17-ALJ-17-0451-CC
Attachments: 18 Cromey - DOR - Tax Exemption (Spouse) 2.pdf

Caution: External email

Attached please find the Order in the above-captioned case that is hereby served upon you.
Sincerely,
Harvin

Harvin Fair
Law clerk to the Honorable Ralph King Anderson, III
office phone 803-734-6409

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SC Court of Appeals