THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Phillip Lenski, Administrative Law Judge

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Case No. 2017-000968

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Richard Beltram, ..... Appellant-Respondent,

v.

South Carolina Department of Revenue, .....Respondent-Appellant.

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**APPELLANT-RESPONDENT'S FINAL BRIEF OF APPELLANT**

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I. **The Administrative Law Court erred in holding that Appellant's liability is based upon the withholding tax quarters, instead of the filing dates of the liens during the responsible period.**

II. **The Administrative Law Court's Amended Order violated Appellant's constitutionally guaranteed due process rights.**

a. **Allowing and awarding interest on the tax liens and on the judgment itself that accrued during periods of significant delay that were no fault of Appellant violated Appellant's constitutionally guaranteed due process rights.**

b. **Failing to dismiss this case with prejudice in favor of Appellant because the collection efforts did not provide timely notice of the liens against him violated Appellant's constitutionally guaranteed due process rights.**

III. **The Administrative Law Court abused its discretion in awarding only $675.00 in attorney's fees for Respondent's gross violation of discovery requirements and Appellant's right to the privacy and security of his tax records.**

## STATEMENT OF THE CASE

On September 2, 2009, the South Carolina Department of Revenue ("DOR") issued a Proposed Assessment to Responsible Party to Appellant Richard Beltram ("Beltram"). (Proposed Assessment to Responsible Party). On December 1, 2009, Beltram timely filed a protest challenging the DOR's Assessment. (R.p.421).

On May 1, 2013 - nearly three and a half years after Beltram's protest was filed – the DOR issued its Department Determination to Beltram, finding him personally liable for certain payroll and sales taxes accrued by Intedge Industries, Inc. ("Intedge"). (R.p.392). Beltram timely filed his Request for Contested Case Hearing on May 28, 2013. (R.p.105).

This matter came before the Administrative Law Court ("ALC") on September 16 and 17, 2014 for a hearing. (R.p.109).

Some six months following the trial, the ALC issued its Order on March 25, 2015 (R.p.31).

Beltram timely filed a motion to reconsider. (R.p.99). The DOR also moved the ALC to reconsider the decision. (R.p.80). On May 1, 2015, the ALC issued an Order Vacating Final Order, which stated that the March 25, 2105 Order "is hereby vacated pending a decision upon the motions filed by the Petitioner and the Respondent." (R.p.30).

On March 17, 2017, nearly two years later, the ALC issued its Amended Final Order. (R.p.5). This appeal followed.

## FACTS

Beltram was president of Intedge Industries, Inc. from 1983 through the first quarter of 2005. In late 2004, Beltram's uncle, Daniel Beltram, took progressive control of the company, ultimately purchasing the property, facility, and manufacturing equipment on July 1, 2005, after which Richard Beltram had no further control over the company operations. This included any right or ability to access the company post office box for any and all incoming notices or correspondence.

The DOR filed 15 liens against Intedge for filed withholding returns with unpaid withholding taxes, with dates beginning on June 14, 2001 (for taxes due on October 31, 1999) through June 21, 2006 (for taxes due on October 30, 2005). Intedge also failed to file one quarterly sales tax return for the period July through September 2005, which also resulted in the filing of a tax lien against Intedge.

The DOR assessed each of these delinquent taxes against Intedge within the three-year statute of limitations. The DOR never issued levy notices against Intedge's assets or attempted to otherwise collect these unpaid taxes from Intedge. The DOR did not provide notice of these assessments to Beltram, did not seek payment of these assessments from Beltram until September 2, 2009, and has never filed a lien against Beltram.

In July of 2005, Beltram sold the Intedge Industries' building, land, and manufacturing assets to his uncle, Daniel Beltram. This divested Beltram of any control as a responsible party on behalf of

Intedge. Daniel Beltram formed a new company, Intedge Manufacturing, and Intedge Industries ceased operations. Beltram lost control as of July 1, 2005, and Daniel Beltram assumed control on that date.

On September 2, 2009, the DOR issued a Proposed Notice to Responsible Party to Beltram. This notice indicated that the DOR was seeking to hold Beltram personally responsible for Intedge's outstanding withholding and sales taxes, penalties, and interest from the periods spanning September 1999 through December 2005. The DOR did not send any notice of the assessments to Beltram prior to September 2, 2009, or file any liens against him. (R.p.136). At that time, Beltram had been divested of any interest in Intedge for upwards of four years, and had no access to any business records or other corporate information.

Beltram filed a timely protest on December 1, 2009. Bruce Owens, a DOR Collections Supervisor, received the filed protest. Owens testified that a Responsible Party is deemed to have notice of an original assessment issued to the business. The notice of the assessment starts the ten-year statute of limitations period for both the business and the Responsible Party. (R.p.250-251). The law requires the DOR to assess a tax owed by a business within three years of the accrual of the liability. If the assessment is not made within three years, the DOR cannot pursue that liability. (R.p.253-254). Owens recalled that at least one collections letter was generated to Intedge Manufacturing, which purchased the Intedge Industries' assets. He also believes that a revenue officer was attempting to work with the new owner Intedge Manufacturing on the tax liabilities. He admitted that the DOR generates automated collection letters, and therefore could not produce copies of any such communications sent to Beltram or Intedge Industries or Intedge Manufacturing. (R.p.259-263).

The DOR was required to serve its Department Determination within nine months of receipt of Beltram's properly and timely filed protest as defined by S.C. Code Ann. § 12-60-30(24) and in accordance with S.C. Code Ann. § 12-60-450(E)(3). It did not. Instead, after a brief communication with Beltram in January of 2010 during which Beltram instructed the DOR to discuss the issues with his

lawyer – which it never did – the DOR responded on May 1, 2013, **three and one-half years after Beltram timely sent in his protest.** (R.p.139). Beltram had no right to request a Contested Case Hearing until receipt of the final DOR determination, as defined by S.C. Code Ann. § 12-60-30(10).

The record is clear and established that the DOR never contacted or notified Beltram about any potential tax liabilities of Intedge until the issuance of the September 2, 2009 Proposed Notice of Assessment, over four years after Beltram left the company in July 2005. Because liens, including tax liens, follow the sale of assets, Beltram determined that the DOR must be pursuing Intedge Manufacturing, which had purchased Intedge Industries' assets. (R.p.156). This is supported by the fact that Owens testified to some efforts by the DOR to collection from Intedge Manufacturing, although he could not produce documents reflecting these efforts. His testimony shows that Beltram's confidence was well-placed.

During Owens' testimony, he acknowledged that the DOR had a copy of Beltram's protest that it had failed to disclose in discovery 18 months prior. (R.p.265). Counsel for the DOR denied the same. Owens then described a series of communications with Beltram that had never been disclosed by the DOR in discovery, but which he had in his possession. (R.p.265-270). Beltram's counsel moved to dismiss the case against him due to the egregious discovery violation, and also for attorney's fees. The DOR's position was that it "doesn't believe that these documents have any materiality at all." (R.p.272).

The documents produced by Owens contained materials showing that the DOR knew as early as March of 2007 that Intedge Industries was closed, had been closed since 2005, and that there was a new owner/business in place. (R.p.283). The documents also showed that DOR Revenue Officer Lori Coggins sent assessments to Intedge Industries anyway in August of 2009. (R.p.283-284).

Owens had no explanation as to why the documents were not provided in discovery, or why some were provided to DOR counsel and some were not. (R.p.302). He further testified that some of the documents he had retrieved from a file he carried in his car "in case I needed them." (R.p.294-295).

Counsel for the DOR even acknowledged that the documents produced by Owens were "internal documents" that would make no sense without Owens' testimony to clarify their meaning. (R.p.296-297). And yet, Beltram and his counsel were expected to digest this material and its impact on the case in one evening. DOR counsel also noted that the materials contained sensitive information such a social security numbers and FEIN numbers. (R.p.298). Apparently, it was not an issue to the DOR that these types of sensitive materials were being casually maintained in an employee's vehicle. According to Owens, the materials comprised, in part, "the automated collection system notes . . . work by the revenue officer to attempt to collect a liability from Intedge Industries or whoever else may hold funds." (R.p.312). Such documents would have been integral to the discovery process, and it was prejudicial to require Beltram and his counsel to absorb and address them during the process of the trial itself.

According to Owens, the file was transferred from collections to legal no later than November 2, 2011. (R.p.293). There it sat with no action until the issuance of the Departmental Determination on May 1, 2013. There is no explanation or excuse for this dilatory conduct by a state agency, and its blatant disregard of the specific rules governing its procedures.

Beltram promptly filed his hearing request within the same month. A hearing was held nearly a year and half later. Six months following the trial, the ALC issued its Order on March 25, 2015 (R.p.31). Beltram timely filed a motion to reconsider. (R.p.99). The DOR also moved the ALC to reconsider the decision. (R.p.80).

Rule 29, S.C. R. Admin. Law Ct., requires a ruling on such motions within 30 days after it is filed. Instead, on May 1, 2015, the ALC issued an Order Vacating Final Order, which stated that the March 25, 2015 Order "is hereby vacated pending a decision upon the motions filed by the Petitioner and the Respondent." (R.p.30).

The case again sat for two years, through no fault of Beltram, until the ALC issued its Amended Final Order on March 17, 2017. Beltram timely and promptly appealed the Amended Final Order.

## STANDARD OF REVIEW

While the Court of Appeals may not substitute its judgment for the judgment of the Administrative Law Judge as to the weight of the evidence on questions of fact, the Court of Appeals may: (1) affirm the decision or remand the case for further proceedings; OR (2) reverse or modify the decision if the substantive rights of the petitioner have been prejudiced because the finding, conclusion, or decision is:

a) In violation of constitutional or statutory provisions;

b) In excess of the statutory authority of the agency;

c) Made upon unlawful procedure;

d) Affected by other error of law;

e) Clearly erroneous in view of the reliable, probative, and substantial evidence on the whole record; or

f) Arbitrary or capricious or characterized by abuse of discretion or clearly unwarranted exercise of discretion.

S.C. Code Ann. 1-23-610.

In determining whether the decision of the ALC was supported by substantial evidence, the Court of Appeals must find, looking at the entire record on appeal, evidence from which reasonable minds could reach the same conclusion as the ALC. Even if such evidence exists, the Court of Appeals may reverse the decision if it is based on an error of law or in violation of a statutory provision. Bruning v. South Carolina Dep't of Health and Environmental Control, 418 S.C. 37, 795, S.E.2d 290 (Ct. App. 2016). Questions of law are reviewable de novo on appeal without any deference to the tribunal below, including construction of statutory and regulatory provisions. Duke Energy Corp. v. South Carolina Dep't of Revenue, 410 S.C. 415, 764 S.E.2d 712 (Ct. App. 2014).

## ARGUMENTS

### I. The Administrative Law Court erred in holding that Appellant's liability is based upon the withholding tax quarters, instead of the filing dates of the liens during the responsible period.

The calculation of the amount of taxes allegedly owed in this matter has been a moving target across two prior orders, culminating in the Court of Appeals' decision to remand this issue to the ALC for a determination for purposes of the perfection of this appeal.1

Following remand, the ALC determined the taxes for quarters ending in September 2003, December 2003, March 2004, June 2004, September 2004, December 2004, March 2005, and June 2005 were intended to be covered by the Amended Final Order. The ALC determined that Beltram was not personally liable for taxes for quarters ending in September 1999, March 2001, June 2001, March 2003, September 2005, and December 2005.

The adjusted tax obligation principal totaled $29,792.49, according to the ALC. The ALC added interest of $24,718.01, and subtracted the $675 attorney's fees award, for a judgment total of $54,510.50.

Beltram contends that the proper calculation of the amount due must be determined according to when the liens became effective. According to the ALC's Amended Order in Paragraph 20, p. 16, the ALC found that based on the plain language of the applicable law, the tax liens set forth in Exhibit 1 to the Order "became effective against the company upon the filing of the liens in Spartanburg County." The law is clear that a tax lien becomes effective after it has been properly recorded in the county where the withholding agent's business is located. S.C. Code Ann. § 12-8-2030.

Withholding taxes for April, May, and June 2005 were not due until July 31, 2005. Therefore, Beltram was not liable for any taxes due after July 1, 2005, because he was divested from the company at that time, before these taxes came due. The liability had not yet attached. As such, the ALC erred in

1 The remand was for the purpose of calculating a number for the perfection of the appeal. The remand did not abrogate Beltram's right to contest the amount so determined in argument of his appeal.

including this period in its Order. The ALC, perhaps inadvertently, nonetheless acknowledged this point in the Amended Final Order, stating plainly that **the date for determining responsibility is the date the return/remission should have been filed /made**. (R.p.25).

Precision of language is the key to interpreting the law, be it a statute, a regulation, or an Order of the Court. The ALC noted in its Amended Final Order that in applying a statutory provision, "words should be given their plain and ordinary meaning, without resort to subtle or forced construction to limit or expand the statute's operation." Sloan v. Board of Physical Therapy Examiners, 370 S.C. 452, 636 S.E.2d 598, 607 (2006). The court then cited S.C. Code Ann. § 12-8-2030, which provides that an amount withheld for taxes is a lien against property of the withholding agent, and, further, that "**[t]he lien becomes effective after it has been properly recorded in the county where the withholding agent's business is located.**" S.C. Code Ann. § 12-8-2030. Under the plain language of this statute, such liens are **not** effective prior to their proper recording.

The ALC reinforced and recognized this plain language in Paragraph 20, p. 16 of the Amended Final Order, wherein it held that "the withholding tax liens as set forth in Exhibit 1 for Intedge's delinquent withholding and sales taxes **became effective against the company upon the filing of the liens in Spartanburg County.**"

The ALC also used the precise language – "tax lien" – when holding that Beltram was not liable for "any taxes secured by a lien" that was filed more than ten years before May 1, 2013, the date of the Final Department Determination (R.p.392).

Therefore, the plain language of the Amended Final Order requires tax liability on the part of Beltram only for tax liens properly filed between May 1, 2003 and July 1, 2005, and not for any taxes due after July 1, 2005. The DOR's own lien filing timeline document fully supports this position.

The Amended Final Order, giving meaning to this plain language, thus requires Beltram to pay the following amounts:

**Tax liens that were filed during the period of liability established by the ALC – from May 1, 2003 through July 1, 2005**

1) Lien filed on September 7, 2004 - $4,258.28

2) Lien filed on February 16, 2005 - $3,923.79

3) Lien filed on February 16, 2005 - $3,528.79

4) Lien filed on May 23, 2005 - $2,566.25

$14,277.11
- 675.00
**$13,602.11**

The principal of the liens filed during the period of Beltram's determined liability, reduced by the attorney's fees awarded, total $13,602.11. All other liens attributed by the DOR to Beltram were filed **on or after August 3, 2005**, and outside the time period that the ALC determined was applicable to Beltram, based on the plain language of the ALC's order. The issue of interest is addressed below.

## II. The Administrative Law Court's Amended Order violated Appellant's constitutionally guaranteed due process rights.

a. Allowing and awarding interest on the tax liens and on the judgment itself that accrued during periods of significant delay that were no fault of Appellant violated Appellant's constitutionally guaranteed due process rights.

b. Failing to dismiss this case with prejudice in favor of Appellant because the collection efforts did not provide timely notice of the liens against him violated Appellant's constitutionally guaranteed due process rights. .

The South Carolina Constitution provides that its citizens will not be deprived of life, liberty, or property with due process of law. S.C. Const. Art. I, § 3. Due process is flexible, and calls for such procedural protections as the particular situation demands. Fundamental requirements of due process include notice, an opportunity to be heard in a meaningful way, and judicial review. State v. Binnar, 400 S.C. 156, 733 S.E.2d 890 (2012). More specifically, it requires (1) adequate notice, (2) adequate opportunity for a hearing, (3) the right to introduce evidence, and (4) the right to confront and cross-

examine witnesses. Moore v. Moore, 376 S.C. 467, 657 S.E.2d 743 (2008). Under South Carolina law, taxes must be determined and assessed within thirty-six months form the date the return or document was filed or due to be filed, whichever is later. S.C. Code Ann. § 12-54-85(A).

The ALC expressed grave concern over the DOR's multiple and lengthy delays in pursuing both Intedge and Beltram personally. Aside from the initial filing of the tax liens, the ALC found that the DOR presented no evidence of any attempts to collect the taxes from Intedge through levies, asset seizures, or any other means. The ALC pointed out that the DOR waited four years to attempt to collect from Beltram, and then waited four more years to issue its Department Determination, the only determination from which Beltram could request a Contested Case Hearing and obtain judicial review. In the nearly decade interim, Beltram lost, as the ALC noted, all control of Intedge and all access to business records. He was seriously and irreversibly damaged in any attempts to counter the DOR's late attempts to hold him personally liable for those taxes, and the ALC recognized this in its Amended Final Order.

S.C. Code Ann. § 12-54-124 provides that in the case of the transfer of the majority of assets of a business, any tax generated by the business that was due on or before the date of transfer constitutes a lien against the assets in the hands of the purchaser. Despite the fact that the DOR knew as early as 2007 that the assets of Intedge were now held by Intedge Manufacturing, it made no efforts to pursue these assets.

The ALC, while noting the egregious conduct of the DOR, did not properly craft a remedy for this violation of due process. And it was a violation of due process; the ALC's remedy was to find as a matter of fact that Beltram's testimony concerning the July 2005 transfer of assets was accurate, and to waive the accrued tax penalties.

Beltram submits that an even more appropriate remedy under the circumstances would be to prohibit the DOR from profiting from its delays and violations by tolling the accrual of interest during

periods in which Beltram had no recourse but to await further action by the DOR or the judicial process itself. The ALC even acknowledged specifically in its Amended Order the "extraordinary amount of interest that has accrued over this inexplicably long delay." The ALC also attributed the delay to the DOR as a finding of fact, assailable only upon an abuse of discretion. (R.p.26)

Under S.C. Code Ann. § 12-54-25(B) a tax is due on the last day provided for its payment. Section (C)(1) also provides that any tax refunded or credited must include interest on the amount of the credit or refund. Therefore, there is clear statutory authority for the ALC to have determined a credit of accrued interest in the same manner it determined a credit of penalties, and it erred as a matter of law in failing to analyze and apply that credit.

The ALC cites S.C. Code Ann. § 12-4-320(c) in support of its determination that it cannot compromise interest as part of its administrative ruling. However, this statute simply states that the DOR has authority to compromise any tax, interest, or penalty imposed by this title. It does not expressly or implicitly prohibit the ALC from compromising an interest award as part of its decision. This is especially true where the ALC had determined that Beltram's due process rights were not "completely divested," but about which it expressed repeated grave concern.

Further, although the Court held as a matter of law that timely notice of the assessments to Intedge constituted timely notice of the assessments to Beltram, it recognized that the cases it relied upon **were not binding.** (R.p.17). The record reflects that Beltram was not timely served with notice of the assessments that the DOR would seek to recover from him several years later. Beltram therefore submits that the Court of Appeals must review this legal question de novo.

In Rowland v. South Carolina Dep't of Revenue, 2008 WL 386554 (S.C. Admin. Law Judge Div.), the ALC found notice to the company constituted notice to the individual business owner based upon a very specific set of facts that are not consistent with the very specific set of facts in this case. This is the reason that the ALC decisions are nonbinding – because these types of decisions often turn on

unique, fact specific issues. The ALC in Rowland ultimately decided not to "penalize the Department for Taxpayer's sloppy corporate practices." The ALC did not want to encourage taxpayers with a failing business to avoid responsibility by providing unreliable contact information. In this case, the ALC penalized Beltram for the DOR's sloppy corporate practices. The Hearing Transcript bears out that Beltram's home address has been the same since 2001, and that the DOR had this address on file. There is simply no excuse for the gross delays in this case, and the DOR should not be allowed to ignore procedure and run roughshod over a taxpayer's rights, subjecting him to thousands of dollars of tax liabilities without actual notice nearly a decade after the first assessment. The Supreme Court should not sanction this nonbinding interpretation of the statute of limitations in our state as a matter of sound public policy.

As noted above and bears repeating: Due process is flexible, and calls for such procedural protections as the particular situation demands. So then must a remedy for the violation of due process be flexible and crafted to suit the particular situation. Beltram therefore requests that the Court either (1) dismiss this case with prejudice for failure of the DOR to comply with the thirty-six month statute of limitations for notice or (2) remand this matter to the ALC with instructions to compromise the interest calculations in crafting such a remedy.

## III. The Administrative Law Court abused its discretion in awarding only $675.00 in attorney's fees for Respondent's gross violation of discovery requirements and Appellant's right to the privacy and security of his tax records.

The facts of the DOR's egregious discovery violations are set forth fully above. It is clear from the testimony that DOR did not exercise due diligence in complying with discovery requirements, which resulted in Beltram and his counsel literally evaluating documents on the fly during the trial. The ALC even noted that these violations likely resulted from the DOR's efforts to draw out the case over some eight plus years.

Beltram's counsel submitted specific time and billing information reflecting the expenditure of

at least the additional $1,875.00 in unanticipated attorney's fees, not to mention the stress and inconvenience caused by the DOR's delay.

The DOR's only reply was that it "doesn't believe that these documents have any materiality at all." (R.p.272). The ALC acknowledged that they were material, and plainly found that Beltram would have likely evaluated the matter differently if he had been privy to the materials prior to trial. He never had that opportunity, and it was completely foreclosed by the DOR's failure to disclose the documents.

The DOR acknowledged that the documents produced by Owens were "internal documents" that would make no sense without Owens' testimony to clarify their meaning. Beltram and his counsel had to learn about these internal documents and their meanings from the stand. Further exacerbating the matter was the fact that the documents, which the DOR witness Owens admitted to contain personally identifying sensitive matter, were being carted around in the employee's vehicle. The DOR never inquired about the documents from Owens, even though it had a duty to do so.

The ALC is empowered by Rule 21, S.C. R. Admin. Law Ct., which allows the parties to conduct discovery according to the procedures in the South Carolina Rules of Civil Procedure, including Rule 37, SCRCP, which governs sanctions. It has some limits, but these do not affect the ALC's ability and discretion to sanction discovery abuses in the same manner as the Circuit Court.

The ALC's discovery abuse sanction is governed by an abuse of discretion standard, which is admittedly a high standard. However, under the circumstances set forth by the ALC, Beltram submits that it abused its discretion in failing to award at least the entire amount of attorney's fees incurred because of the DOR's failure to abide by the discovery requirements. Beltram further asserts that the ALC had the authority under the circumstances, and should have exercised it, to dismiss the DOR's action entirely. See, e.g., Davis v. Parkview Apartments, 409 S.C. 266, 762 S.E.2d 535 (2014) (R. p. 421)

## CONCLUSION

For the reasons set forth herein, Appellant submits that the ALC erred in the particulars set forth in the Issues on Appeal. More specifically, (1) that the case should be dismissed with prejudice due to failure of the DOR to serve notice within the statute of limitations, (2) in the alternative, that Beltram's sole liability based upon the proper application of the statutes and regulations governing Beltram's tax liability amounts to no more than the amounts set forth herein, (3) that Beltram is entitled to an award of at least the full attorney's fees requested and presented below, and (4) that Beltram's right to due process under the applicable statutes and regulations has been so trampled and violated by disregard of the legal procedures in place to protect him that he is entitled to the reversal of the ALC's Amended Order in its entirety and the dismissal of the DOR's claims against him or, in the alternative, to determine an amount due commensurate with the due process infringement caused by the DOR's gross delay or, in the alternative, to remand such determination to the ALC to craft a more fair solution under the circumstances.

Respectfully submitted,

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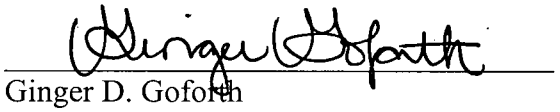

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**CERTIFICATE OF COUNSEL**

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The undersigned certifies that this Final Brief complies with Rule 211(b), SCACR.

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