

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case Nos. 14-ALJ-17-0601-CC,
14-ALJ-17-0602-CC
Appellate Case No: 2017-000569

RECEIVED
MAR 22 2019
SC Court of Appeals

Fairfield Waverly, LLC,.....Respondent,

v.

Dorchester County Assessor,.....Appellant.

and

GS Windsor Club, LLC,.....Respondent,


v.

Dorchester County Assessor,.....Appellant.

**MOTION FOR LEAVE TO FILE
BRIEF OF AMICUS CURIAE**

Pursuant to Rule 213, SCACR, the South Carolina Department of Revenue (Department or SCDOR) moves for leave to file a brief in this case as *Amicus Curiae*. The Department conditionally files with this Motion with the enclosed brief. By statute, the Department is tasked with providing instruction and oversight to the county assessors in South Carolina regarding the assessment and taxation of all classes of property. S.C. Code Ann. § 12-4-520 (2014). The Department is also statutorily permitted to examine the books of the county tax officials to protect the interests of the State, counties, and other political subdivisions. *Id.* In this regard, the Department is concerned that

this Administrative Law Court decision contradicts the Department's longstanding interpretation and application of the statute governing the assessment and valuation of real property following an assessable transfer of interest (ATI), as provided in S.C. Code Ann. § 12-37-3135 (2014). The Department's interest in providing accurate information to county assessors regarding the exemption provided under § 12-37-3135(B) gives rise to this *Amicus Curiae* brief.


Marcus D. Antley, III (Bar No. 102176)
Counsel for Litigation
Jason P. Luther (Bar No. 78021)
General Counsel for Litigation
P.O. Box 12265
Columbia, SC 29211-9979
Phone: 803-898-5623

Attorneys for *Amicus Curiae*
South Carolina Department of Revenue

Columbia, South Carolina
March 22, 2019

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

S. Phillip Lenski, Administrative Law Judge

Case Nos. 14-ALJ-17-0601-CC,
14-ALJ-17-0602-CC
Appellate Case No: 2017-000569

RECEIVED

MAR 22 2019

SC Court of Appeals

Fairfield Waverly, LLC,.....Respondent,

v.

Dorchester County Assessor,.....Appellant.

and

GS Windsor Club, LLC,.....Respondent,

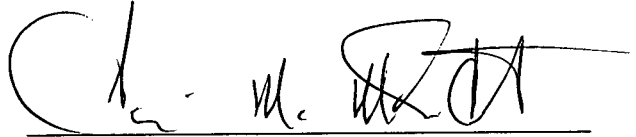
v.

Dorchester County Assessor,.....Appellant.

PROOF OF SERVICE

I, the undersigned employee of the South Carolina Department of Revenue, Office of General Counsel, do hereby certify that I have served the South Carolina Department of Revenue's Motion for Leave to File Brief of *Amicus Curiae* and Brief of *Amicus Curiae* – South Carolina Department of Revenue, Trial Court Case Nos. 14-ALJ-17-0601-CC and 14-ALJ-17-0602-CC, Appellate Case No: 2017-000569, in connection with the above-captioned matter by causing a copy of the same to be deposited in the United States Mail on the below date, postage prepaid to the following parties at their address of record: Andrew T. Shepherd, Esquire, Hart Hyland Shepherd, LLC, P.O. Box 130,

Summerville, SC 29484, and John G. Frampton, Esquire, 201 Johnston Street, St. George, SC 29477,
Attorneys for Appellant(s); and to Burnet R. Maybank, III, Esquire and James P. Rourke, Esquire,
Nexsen Pruet, LLC, P.O. Drawer 2426, Columbia, SC 29202-2426, Attorneys for Respondent(s)

A handwritten signature in black ink, appearing to read "Tonie M. Miranda", written over a horizontal line.

Tonie M. Miranda
Legal Assistant, Office of General Counsel
South Carolina Department of Revenue

Columbia, South Carolina
March 22, 2019

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

Physical Address:
300A Outlet Pointe Blvd.
Columbia, SC 29210



Mailing Address:
PO Box 12265
Columbia, SC 29211-9979

March 22, 2019

VIA HAND DELIVERY

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

RECEIVED
MAR 22 2019
SC Court of Appeals

Re: Fairfield Waverly, LLC, Respondent v. Dorchester County Assessor, Appellant, and GS Windsor Club, LLC, Respondent v. Dorchester County Assessor, Appellant
Trial Court Case Nos: 14-ALJ-17-0601-CC and 14-ALJ-17-0602-CC
Appellate Case No: 2017-000569

Dear Ms. Kitchings:

Enclosed for filing is the South Carolina Department of Revenue's Motion for Leave to File Brief of *Amicus Curiae*, fourteen bound, and one unbound copies of the Brief of *Amicus Curiae* – South Carolina Department of Revenue in the above case. Also enclosed is a Proof of Service on the Appellant(s) and Respondent(s) and the Motion and Amicus.

Should you have any questions, please do not hesitate to contact me at 803-898-5623 or marcus.antley@dor.sc.gov.

Sincerely,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

Handwritten signature of Marcus D. Antley, III in blue ink.

Marcus D. Antley, III
Counsel for Litigation

c: Burnet R. Maybank, III, Esquire for Respondent(s)
Jim Rourke, Esquire for Respondent(s)
Andrew T. Shepherd, Esquire for Appellant(s)
John G. Frampton, Esquire for Appellant(s)

Enclosures
MDA: tm