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In the State of South Carolina
In the Court of Appeals

Appeal from Orangeburg County
Court of Common Pleas

Diane S. Goodstein, Circuit Court Judge

Case No. 2012-CP-38-00837

RECEIVED
MAY 22 2018
SC Court of Appeals

Jimmie Aiken, Leila Brown, Vernonda Cohen, Carla David,
Anthony Sabb, James Ginn, and Shirley Rice, as named
Plaintiffs representing a class of South Carolina citizens ... Respondents

vs.

South Carolina Department of Revenue..... Appellant

Respondents' Motion to Supplement the Record

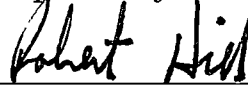
An issue on appeal is whether S.C. Code Ann. § 12-60-30(27) transforms medical bills and other ordinary debts into "taxes" if a creditor elects to hire the Department of Revenue to collect the claimed debt. Respondents' counsel learned after initial briefing that the Department this year collected medical bills that were allegedly incurred over a decade ago at a private, non-governmental hospital. Under the Department's view, these stale, non-governmental medical bills constitute "taxes." Respondents disagree.

Respondents move under Rule 212(b), SCACR, to supplement the record with their motion in the circuit court for leave to file a Third Amended Complaint. The circuit-court motion includes an affidavit and records on these collections.

May 22, 2018

Lexington, SC

Respectfully submitted,



Robert N. Hill
(SC Bar # 65074)

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Daniel W. Williams, Esq.
Bedingfield & Williams, LLC
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Counsel for the Respondents

Certificate of Service

I on May 22, 2018 served the Respondents' Motion to Supplement the Record by first class mail addressed to Dana R. Krajack, Esq. and Jason P. Luther, Esq, of the South Carolina Department of Revenue, Offices of General Counsel for Litigation, P.O. Box 12265, Columbia, SC 29211-9979.



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(SC Bar # 65074)

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MAY 22 2018

SC Court of Appeals

PD 25.00

STATE OF SOUTH CAROLINA)
)
COUNTY OF ORANGEBURG)
)
Jimmie Aiken, et. al)
) Plaintiff.)
)
) vs.)
)
) South Carolina Department of Revenue)
) Defendant.)

IN THE COURT OF COMMON PLEAS
FIRST JUDICIAL CIRCUIT

CASE NO.: 2012-CP-38-00837

**MOTION AND ORDER INFORMATION
FORM AND COVERSHEET**

Handwritten initials

Plaintiff's Attorney: Robert Hill, Bar No. 65074 Address: Law Office of Robert Hill, P.O. Box 1323, Lexington, SC 29071 Phone: 803-520-4370 Fax _____ E-mail: attorneyhill@twc.com Other: _____	Defendant's Attorney: Dana R. Krajack, Bar No. 3608 Address: South Carolina Department of Revenue, P.O. Box 12265, Columbia, SC 29211-9979 Phone: 803-898-5172 Fax _____ E-mail: Dana.krajack@dor.sc.gov Other: _____
<input checked="" type="checkbox"/> MOTION HEARING REQUESTED (attach written motion and complete SECTIONS I and III) <input type="checkbox"/> FORM MOTION, NO HEARING REQUESTED (complete SECTIONS II and III) <input type="checkbox"/> PROPOSED ORDER/CONSENT ORDER (complete SECTIONS II and III)	
SECTION I: Hearing Information	
Nature of Motion: Rule 15, SCRCP, motion to amend complaint Estimated Time Needed: 15 minutes Court Reporter Needed: <input checked="" type="checkbox"/> YES / <input type="checkbox"/> NO	
SECTION II: Motion/Order Type	
<input type="checkbox"/> Written motion attached <input type="checkbox"/> Form Motion/Order I hereby move for relief or action by the court as set forth in the attached proposed order.	
Signature of Attorney for <input type="checkbox"/> Plaintiff / <input type="checkbox"/> Defendant Date submitted _____	
SECTION III: Motion Fee	
<input checked="" type="checkbox"/> PAID - AMOUNT: \$ <u>25.00</u> <input type="checkbox"/> EXEMPT: (check reason)	
<input type="checkbox"/> Rule to Show Cause in Child or Spousal Support <input type="checkbox"/> Domestic Abuse or Abuse and Neglect <input type="checkbox"/> Indigent Status <input type="checkbox"/> State Agency v. Indigent Party <input type="checkbox"/> Sexually Violent Predator Act <input type="checkbox"/> Post-Conviction Relief <input type="checkbox"/> Motion for Stay in Bankruptcy <input type="checkbox"/> Motion for Publication <input type="checkbox"/> Motion for Execution (Rule 69, SCRCP) <input type="checkbox"/> Proposed order submitted at request of the court; or, reduced to writing from motion made in open court per judge's instructions Name of Court Reporter: _____ <input type="checkbox"/> Other: _____	
JUDGE'S SECTION	
<input type="checkbox"/> Motion Fee to be paid upon filing of the attached order. <input type="checkbox"/> Other: _____	JUDGE CODE _____ Date: _____
CLERK'S VERIFICATION	
Collected by: _____ Date Filed: _____ <input type="checkbox"/> MOTION FEE COLLECTED: \$ _____ <input type="checkbox"/> CONTESTED - AMOUNT DUE: \$ _____	

STATE OF SOUTH CAROLINA)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF ORANGEBURG)	
)	CASE NO.: 2012-CP-38-00837
Jimmie Aiken, Leila Brown, Veronda Cohen,)	
Carla Davis, Anthony Sabb, James Ginn, and)	
Shirley Rice, as named Plaintiffs representing)	
a class of South Carolina citizens,)	
)	MOTION FOR LEAVE TO FILE
Plaintiffs,)	AND SERVE A THIRD AMENDED
)	COMPLAINT
vs.)	
)	
South Carolina Department of Revenue,)	
)	
Defendant.)	

FILED FOR COURT

PLEASE TAKE NOTICE that Plaintiffs move to add Dawn Ridge as a named plaintiff and amend their complaint in other ways as further described.

Plaintiffs currently seek to represent a class “of all persons who are South Carolina citizens who have had their wages garnished by the Defendant on behalf of any governmental entity pursuant to S.C. Code Ann. § 12-4-580 and § 12-54-130, the last garnishment having occurred since 2003, and the putative debt to be collected exceeding \$100.00.” Second Amended Complaint, ¶ 17. Plaintiffs propose to add the claims of those whose assets were levied on under § 12-4-580 and those whose wages were garnished, and assets levied on, by Defendant for private entities. Exhibit A (Proposed Third Amended Complaint).

Dawn Ridge is proposed as a named plaintiff because Defendant in 2018 levied on her assets to pay the Hampton Regional Medical for services it purportedly rendered in 2004 and 2007. Ex. B (Ridge Affidavit). Hampton Regional is a private, non-governmental entity. Ex. C (Hampton Regional’s webpage describing its history).

Plaintiffs also currently allege an unconstitutional taking of the wages garnished and seek a refund. Second Amended Complaint, ¶¶ 12, 19, 25. Prayer. They propose to also seek a refund of the assets levied on, detail their takings claim, and seek a refund under a count for restitution.

Lastly, Plaintiffs propose to request attorney fees explicitly.

Rule 15(a), SCRCP, provides that leave to amend “shall be freely given when justice so requires and does not prejudice any other party.” See *Patton v. Miller*, 420 S.C. 471, 489-490, 804 S.E.2d 252, 261 (2017)(“This rule strongly favors amendments and the court is encourage to freely grant leave to amend.”). It is also Defendant’s burden to show how the amendment would prejudice it. *Id.* at 491 n. 9, 263 n. 9. Defendant cannot make its required showing.

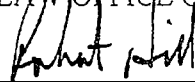
Plaintiffs certify that they consulted with Defendant on the motion and understand that the Defendant believes that the Court lacks jurisdiction to hear the motion while its appeal remains pending. There is, however, a substantial question about whether Defendant appealed orders that are not appealable. While Plaintiffs have withdrawn this objection to the appeal, the Court of Appeals is obligated, on its own motion, to examine its appellate jurisdiction. *Brown v. Greenwood School Dist. 50 Board of Trustees*, 344 S.C. 522, 524, 544 S.E.2d 642, 643 (Ct.App. 2001). If the orders appealed are not appealable, this Court never lost jurisdiction over the case. *Id.* at 524-525, 544 S.E.2d at 643.

In any event, whether Plaintiffs delayed seeking relief is a factor in deciding whether to grant leave. So Plaintiffs must seek relief promptly even if the Court may not hear the motion while the Defendant’s appeal remains pending.

The Court should grant Plaintiffs leave to file and serve the Third Amended Complaint attached as exhibit A.

April 26, 2018
Lexington, SC

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ATTORNEYS FOR PLAINTIFFS

wages in Allendale County, South Carolina. Accordingly, the most substantial acts giving rise to those claims occurred in Allendale County and would make venue proper in Allendale County, if the Court were to determine that venue not be proper in Orangeburg County.

ALLEGATIONS AS TO CLASS REPRESENTATIVES

5. Plaintiff Jimmie Aiken is a resident of Orangeburg County who is employed at Charles H. Williams, PA, in Orangeburg, South Carolina. On or about February 23, 2010, Plaintiff received notice from his employer that twenty-five (25%) percent of his check was to be garnished until \$2,971.20 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is The Regional Medical Center; upon information and belief some or all of this debt was not legally collectable.

6. Plaintiff Leila Brown is a resident of Allendale County who is employed at Charity Home Care Service, LLC, in Orangeburg, South Carolina. On or about February 6, 2012, Plaintiff received notice from her employer that twenty-five (25%) percent of her check was to be garnished until \$11,933.73 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is the Allendale County Hospital and some or all of this debt was not legally collectable.

7. Plaintiff Veronda Cohen is a resident of Allendale County who is employed at Newell Recycling, LLC in Allendale, South Carolina. On or about January 5, 2012, Plaintiff received notice from her employer that twenty-five (25%) percent of his check was to be garnished until \$19,282.45 and \$6,061.81 were collected; there was no judgment or hearing that

determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entities claiming the debts are owed are the Regional Medical Center and the Allendale County Hospital respectively and some or all of these debts were not legally collectable.

8. Plaintiff Carla Davis is a resident of Allendale County who is employed by Allendale/Barnwell Disabilities and Special Needs Board, in Allendale, South Carolina. On or about February 14, 2012, Plaintiff received notice from her employer that twenty-five (25%) percent of her check was to be garnished until \$1,241.01 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is the Allendale County Hospital and all of this debt was not legally collectable.

9. Plaintiff Anthony Sabb is a resident of Allendale County who is employed by Manna Inc. of the Low Country, in Bluffton, South Carolina. On or about February 10, 2012, Plaintiff received notice from his employer that twenty-five (25%) percent of his check was to be garnished until \$7,209.00 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is the Allendale County Hospital and all of this debt was not legally collectable.

10. Plaintiff James Ginn is a resident of Allendale County who is employed by Crane Merchandising System, Inc., in Williston, South Carolina. On or about February 10, 2012, Plaintiff received notice from his employer that twenty-five (25%) percent of his check was to be garnished until \$13,905.30 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-

weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is the Allendale County Hospital and all of this debt was not legally collectable.

11. Plaintiff Shirley Rice is a resident of Allendale County who is employed by ARSC Service Corp., in Bluffton, South Carolina. On or about February 6, 2012, Plaintiff received notice from her employer that twenty-five (25%) percent of her check was to be garnished until \$21,046.60 was collected; there was no judgment or hearing that determined the validity of the alleged debt prior to the garnishment of the wages; since that time Plaintiff's bi-weekly pay has been garnished. Upon information and belief, the government entity claiming the debt is owed is the Allendale County Hospital and all of this debt was not legally collectable.

12. Plaintiff Dawn Ridge is a resident of Lexington County. In a notice dated February 28, 2018, the South Carolina Department of Revenue told Plaintiff that it was levying her assets to pay a \$781.18 debt; there was no judgment or hearing that determined the validity of the alleged debt prior to the levy; and since that time Plaintiff's assets were levied on. Upon information and belief, the entity claiming the debt is owed is the Hampton Regional Medical Center, a private 501(c)(3) entity, and all of this debt was not legally collectable.

13. Upon information and belief, the Defendant wrongly bases its ability and ultimate authority to garnish and levy upon § 12-4-580 and § 12-54-130. This is unconstitutional for a number of reasons, including that: (a) § 12-4-580 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (b) § 12-54-130 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (c) the statutes upon which the Defendant relies to garnish Plaintiffs' wages and levy on assets are derived from acts which are special legislation in contravention of the South Carolina Constitution, Article III, § 34(IX); (d) the garnishment of Plaintiffs' wages and the levy on assets by the Department pursuant to the asserted statutory scheme violates the South Carolina Constitution, Article X, § 5; (e) the

garnishment of Plaintiffs' wages and the levy on assets by the Department is violative of the doctrine of separation of powers provided by the South Carolina and United States Constitutions; and (f) the garnishment of Plaintiffs' wages and the levy on assets by the Department fails to satisfy the due process requirement of the Fifth and Fourteenth Amendments to the United States Constitution and of Article I, § 13 of South Carolina Constitution and as such constitutes an unconstitutional taking.

14. An interpretation of § 12-4-580 to allow garnishment and levy violates the Plaintiffs' rights of equal protection under the South Carolina Constitution.

15. Further, § 12-4-580 only authorizes the Defendant to collect debts for certain "governmental entities" as defined by § 12-4-580(D)(1). The statute does not authorize the Department to collect debts for private entities.

16. The garnishment and levy are causing substantial financial hardship for the Plaintiffs and their families and is causing them not to be able to meet their other obligations.

COUNT I: RESTITUTION

17. Plaintiffs incorporate the preceding paragraphs as if realleged herein.

18. Plaintiffs conferred a nongratuitous benefit on Defendant that Defendant realized.

19. It would be inequitable for Defendant not to refund the wages garnished and assets levied on because § 12-4-580 did not apply to the garnishments or levies or because § 12-4-580, or § 12-54-130, or both are unconstitutional.

20. Plaintiffs demand Defendant return to Plaintiffs the sums garnished and assets levied on.

COUNT II: UNLAWFUL TAKING UNDER S.C. CONST. § 13

21. Plaintiffs incorporate the preceding paragraphs as if realleged herein.

22. Plaintiffs had an ownership interest in their wages and assets when the wages were garnished and assets levied on.

22. Defendant directly appropriated the Plaintiffs' wages and assets when it garnished the wages and levied on the assets.

23. The appropriation was unlawful because § 12-4-580 did not apply to the garnishments or levies or because § 12-4-580, or § 12-54-130, or both are unconstitutional.

24. Plaintiffs have been permanently deprived of their property interests in their wages and assets.

25. S.C. Const. Art. I, ¶ 13(A), entitles Plaintiffs to damages in the amount of the sums taken or assets seized, plus interest from the date of the taking.

ALLEGATIONS AS TO CLASS

28. This action is brought by the named Plaintiffs as a class action on behalf of themselves and all others similarly situated under the provisions of South Carolina Rule of Civil Procedure 23 against a Defendant class as described below.

29. Plaintiffs seek class certification of the act pursuant to S.C.R.C.P. 23. The class consists of all persons who are South Carolina citizens who have had their wages garnished and assets levied on by the Defendant pursuant to S.C. Code Ann. § 12-4-580 or § 12-54-130, the last garnishment or levy having occurred since 2003, and the putative debt to be collected exceeding \$100.00.

30. Plaintiffs specifically assert that the prohibition against class actions set forth in S.C. Code Ann. § 12-60-80(C) of the Revenue Procedures Act does not apply to the claims set forth herein on the following grounds: (1) the Revenue Procedures Act does not apply to the claims set forth herein because the alleged delinquent debts collected by the Defendant are not taxes; and (2) even if the Revenue Procedures Act applies to this non-tax issue, § 12-60-80(C) is

unconstitutional on its face because it was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17.

31. Upon information and belief, the Plaintiff class consists of more than 100 persons and is so numerous that joinder of individual members is impractical.

32. There are common questions of law and/or fact in this action that relate to and affect the rights of each member and the relief sought is common to the entire class. Further, the claims of named plaintiffs or defenses raised are typical to the claims of the class. The common questions of law and/or fact include: (a) § 12-4-580 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (b) § 12-54-130 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (c) the statutes upon which the Defendant relies to garnish Plaintiffs' wages and levy on their assets are derived from acts which are special legislation in contravention of the South Carolina Constitution, Article III, § 34(IX); (d) the garnishment of Plaintiffs' wages and levy on their assets by the Department pursuant to the asserted statutory scheme violates the South Carolina Constitution, Article X, § 5; (e) the garnishment of Plaintiffs' wages and levy on their assets by the Department is violative of the doctrine of separation of powers provided by the South Carolina and United States Constitutions; (f) the garnishment of Plaintiffs' wages and levy on their assets by the Department fails to satisfy the due process requirement of the Fifth and Fourteenth Amendments to the United States Constitution and of Article I, § 13 of South Carolina Constitution and as such constitutes an unconstitutional taking; and (g) the Revenue Procedures Act does not apply to the claims set forth herein because the alleged delinquent debts collected by the Defendant are not taxes, and even if the Revenue Procedures Act applies to this non-tax issue, § 12-60-80(C) is unconstitutional on its face because it was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17.

33. The claims of the named plaintiffs and class members are typical and will first depend on the Court's determination of the constitutional issues identified above in accordance with the South Carolina constitution and principles of law. Members of the class will have similar rights as named Plaintiffs and those claims arise out of the defendant's application of the statute or statutes.

34. The named Plaintiffs will fairly and adequately represent and protect the interests of the class.

35. Pursuant to S.C.R.C.P 23 this action is properly maintained as a class action in that the prosecution of several actions by individual members of the class would create the risk of varying adjudications with respect to members of the class as well as create inconsistent standard of conduct for those opposing the class. Further, individual actions by members of the class may be dispositive of the interests of other members who are not parties to the adjudication of the claim, which would impair or impede the ability of those individuals to protect their interests.

36. The class action is superior to other available methods for the fair and efficient adjudication of this controversy.

DECLARATORY RELIEF

37. The allegations made above are incorporated herein by reference.

38. Plaintiff seeks this Court's declaration that: (a) § 12-4-580 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (b) § 12-54-130 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (c) the statutes upon which the Defendant relies to garnish Plaintiffs' wages and levy on their assets are derived from acts which are special legislation in contravention of the South Carolina Constitution, Article III, § 34(IX); (d) the garnishment of Plaintiffs' wages and levy on their

assets by the Department pursuant to the asserted statutory scheme violates the South Carolina Constitution, Article X, § 5; (e) the garnishment of Plaintiffs' wages and levy on their assets by the Department is violative of the doctrine of separation of powers provided by the South Carolina and United States Constitutions; (f) the garnishment of Plaintiffs' wages and levy on their assets by the Department fails to satisfy the due process requirement of the Fifth and Fourteenth Amendments to the United States Constitution and of Article I, § 13 of South Carolina Constitution and as such constitutes an unconstitutional taking; (g) that the garnishment and levy by the Defendant was unconstitutional and thus wrongful; and (g) the Revenue Procedures Act does not apply to the claims set forth herein because the alleged delinquent debts collected by the Defendant are not taxes, and even if the Revenue Procedures Act applies to this non-tax issue, § 12-60-80(C) is unconstitutional on its face because it was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17. Plaintiffs further seek a refund of all wages taken together with prejudgment interest and that the Defendant be enjoined from further wage garnishment.

WHEREFORE, the named Plaintiffs pray this Court inquire into the matters alleged herein and:

- a) issue a temporary injunction upon notice to Defendant, temporarily enjoining them from further garnishment, levy, or collection of alleged debt from class members;
- b) issuing its Scheduling Order declaring the case complex and appointing one judge to hear all matters;
- c) certify this case as a class action pursuant to S.C.R.C.P. 23 and find that the prohibition against class actions set forth in § 12-60-80(C) of the Revenue Procedures Act does not apply to the claims asserted herein because these alleged

delinquent debts are not taxes, and even if the Revenue Procedures Act applies, § 12-60-80(C) is unconstitutional on its face because it was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17.

- d) issue its declaratory ruling that: (a) § 12-4-580 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (b) § 12-54-130 was enacted pursuant to an act in violation of the South Carolina Constitution, Article III, § 17; (c) the statutes upon which the Defendant relies to garnish Plaintiffs' wages and levy on their assets are derived from acts which are special legislation in contravention of the South Carolina Constitution, Article III, § 34(IX); (d) the garnishment of Plaintiffs' wages and levy on their assets by the Department pursuant to the asserted statutory scheme violates the South Carolina Constitution, Article X, § 5; (e) the garnishment of Plaintiffs' wages and levy on their assets by the Department is violative of the doctrine of separation of powers provided by the South Carolina and United States Constitutions; and (f) the garnishment of Plaintiffs' wages and levy on their assets by the Department fails to satisfy the due process requirement of the Fifth and Fourteenth Amendments to the United States Constitution and of Article I, § 13 of South Carolina Constitution and as such constitutes an unconstitutional taking. Further, an interpretation of § 12-4-580 to allow garnishment and levy violates the Plaintiffs' rights of equal protection under the South Carolina Constitution.
- e) require Department to refund to Plaintiffs all monies garnished or levied, all administrative fees or other costs charged to each class members, together with prejudgment interest at the legal rate;

- f) award damages to Plaintiffs for the Defendant's unconstitutional taking with interest from the date of the taking;
- g) for attorneys fees and the costs of this action; and,
- h) for such other and further relief as this Court deems just and proper.

LAW OFFICE OF ROBERT HILL

April ____, 2018
Lexington, SC

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ATTORNEYS FOR THE PLAINTIFFS

STATE OF SOUTH CAROLINA

COUNTY OF ORANGEBURG

Jimmie Aiken, Leila Brown, Veronda Cohen,
Carla Davis, Anthony Sabb, James Ginn, and
Shirley Rice, as named Plaintiffs representing
a class of South Carolina citizens,

Plaintiffs,

vs.

South Carolina Department of Revenue.

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) IN THE COURT OF COMMON PLEAS

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CASE NO.: 2012-CP-38-00837

AFFIDAVIT OF DAWN RIDGE

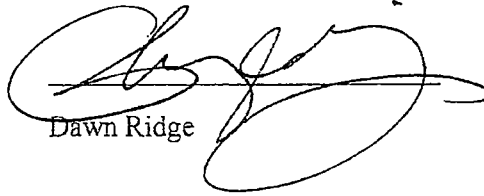
FILED FOR RECORD
VILMENA S. CLARK
2012 JUN 27 10 14 AM
CLERK OF COURT

Dawn Ridge, after being duly sworn, states:

1. I am over eighteen years old and reside at 145 Herrick Court, Lexington, South Carolina. This affidavit is based on my personal knowledge.
2. Exhibit A to this affidavit is a "Notice of Levy on Intangibles" that I received from the South Carolina Department of Revenue dated February 28, 2018. It states that I have a "GEAR" account with the South Carolina Department of Revenue and owe the Department \$781.18.
3. After receiving the Notice, I spoke with a representative from the South Carolina Department of Revenue. The representative told me that the Notice of Levy involved a debt that I purportedly owe the Hampton Regional Medical Center. A representative from the Hampton Medical Center later told me that the purported debt was for services rendered in March 2004, April 2004, and in the year 2007.

Further affiant sayeth not.

Exhibit B


Dawn Ridge

Sworn to and subscribed before me
this 6 day of April 2018.

Annie Catherine Spalde

Notary Public for South Carolina

My Commission expires Feb 26, 2023

1350



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
Notice of Levy on Intangibles

AW-149
(Rev 02/21/18)
2189

SSN: _____
Letter ID L0005636430
Date Issued February 28, 2018

DAWN RIDGE
145 HERRICK CT
LEXINGTON SC 29072-8260



ID _____
Balance Due: 781 18

ASSET HOLDER SQUARE INC
1455 MARKET ST STE 600 MSC 410 SAN
FRANCISCO CA 94103 USA

Taxpayer

You owe debts to the South Carolina Department of Revenue. The Department is seizing all assets that are due or will become due to you up to the amount of debt owed. An asset holder has been notified to send the Department the property or rights to property of yours not to exceed the amount on the levy. This applies to accounts payable payments, 1099 payments, bank accounts, rent payments, investment accounts, etc

Actions need to be taken to satisfy your legal requirements:

- Pay electronically for free at MyDORWAY.dor.sc.gov. To pay by check, send payment to the address listed below with a copy of this notice
- Include clear identifying information on payment (Name, SSN/FEIN, Bill Item Number).
- The balance on this notice may be different than the notice sent to the asset holder based on adjustments, penalty and interest accruals, or payments.

Failure to comply:

- The asset holder can be held responsible for the balance listed above.
- DOR will notify the asset holder and enforce collection, which includes filing a lien and/or issuing a garnishment.

For additional information, see the following Code Sections listed on the back of this notice 12-53-20, 12-54-25, and 12-54-43.

REMIT THE AMOUNTS PAYABLE TO:

South Carolina Department of Revenue
P.O. Box 2535
Columbia, SC 29202-2535

FOR ASSISTANCE CONTACT:

Central Collections
PHONE (803) 898-5403
FAX (803) 896-0289



Ex. A to Affidavit

JP-5209E 02348S 010IN-0A# A04702354231 0000047262

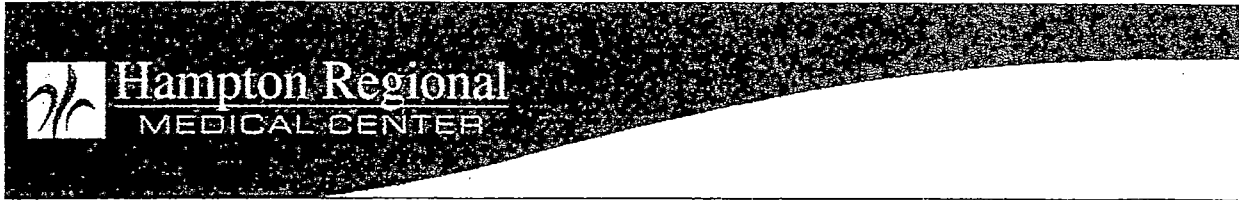
12-53-20. Notwithstanding any other provision of law, the department, or its duly authorized representatives, may attach, levy upon, or seize bank deposits and all other choses in action, except for salaries and wages, on property incapable of manual levy or delivery, hereinafter called intangible, belonging, owing, or to become due to any taxpayer, subject to any provisions of any tax or license law of which the administration, enforcement, and collection is imposed upon the department. The person owning such intangible, matured or unmatured, or having the same in possession or control, shall become liable for all sums due by the taxpayer to the extent of the amount of the intangible belonging, owing, or to become due to the taxpayer, subject to the setoff of any matured or unmatured indebtedness of a taxpayer to said person. To effect such attachment or levy, the department, or its duly authorized representative, shall serve, or cause to be served upon the taxpayer and upon such person, notice of such attachment and levy, which notice may be served by any authorized representative of the department, or by any officer having authority to serve summonses.

12-54-25: Whenever the Department issues a tax lien under its hand, interest is due on the unpaid portion of tax from the time the tax was due until paid in its entirety. Any person who fails to remit the tax due or additional tax as provided by law must be charged interest at the underpayment rate provided under Internal Revenue Code Sections 6621 and 6622. Interest must be calculated on the full amount of tax or portion thereof, exclusive of penalties from the time the tax or additional tax was due until paid in its entirety. The interest rate is published quarterly in a Department Informational Bulletin.

12-54-43 (D): In the case of failure to pay any tax on or before the date prescribed by law (determined with regard to any extension of time for paying), there must be added to the tax due a penalty of one-half of one percent of the amount of the tax if the failure is not for more than one month, with an additional one-half of one percent for each additional month or fraction thereof, during which the failure continues, not exceeding twenty-five percent in the aggregate.

The notice of levy does not apply if the taxpayer is currently in bankruptcy.

ACCOUNT TYPE	ACCOUNT NUMBER	PERIOD ENDED	BILL ITEM	DEBT DUE	PENALTY	INTEREST	COSTS	TOTALS DUE
GEAR		11-Jan-2017	1	\$781.18	\$0.00	\$0.00	\$0.00	\$781.18
				\$781.18	\$0.00	\$0.00	\$0.00	\$781.18



"A dream has materialized in Hampton County"



FILED FOR RECORD
MAY 11 1950

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- HRMC History
- HRMC Departments
- Photo Tour
- Our Community
- Administration
- Hospital Governance
- Community Health Needs Assessment

- Online Payments
- Health Tips & Education
- Cafeteria Menu
- Careers
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Hampton General Hospital Circa 1950

The quote above titles an article from the Hampton County Guardian on November 8, 1950, acknowledging the opening and dedication of Hampton General Hospital. The original hospital was constructed over 14 acres on land given by Mrs. Elizabeth M. Rentz in memory of her late husband, William H. Rentz of Varnville.

The history of Hampton Regional Medical Center is the history of medicine in Hampton County. The hospital, then known as Hampton General Hospital, was built at a total cost of \$283,000 and dedicated on November 1, 1950.

Hampton General Hospital was a county-owned facility that was governed by a board of directors selected by the Hampton County Council. This is a typical form of hospital governance and not uncommon today. The hospital was renovated and added-on to over a dozen times over the years.

In 1995, Hampton County Council converted the hospital to a private, not-for-profit hospital (a 501(c)3 corporation) and turned the governance over to a community based voluntary board of directors. At that time, the hospital was renamed Hampton Regional Medical Center.

Under a new form of governance and under new management, HRMC has prospered and grown to become one of the county's largest employers. The hospital is at the center of a growing medical community and in 2005 was named one of the Top 100 hospitals in the United States by Cleverly & Associates.

In the fall of 2008 Hampton Regional Medical Center moved into its new facility

with an adjacent Medical Office Building housing physicians who specialize in internal medicine, cardiology, orthopedics, general surgery, ophthalmology, podiatry and neurology.

In early 2009 Hampton Regional Medical Center became an affiliate of Roper St. Francis Healthcare in Charleston. This affiliation brings the residents of the hospitals and service area east access to the finest health care technology, virtually every medical specialty and almost 800 physicians.

Contact Us

595 West Carolina Avenue Varnville, SC 29944 Phone: 800.575.1435 or 803.943.2771

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EMAIL
attorneyhill@twc.com

May 22, 2018

South Carolina Court of Appeals
P.O. Box 11629
Columbia, SC 29211

RECEIVED

MAY 22 2018

SC Court of Appeals

Re: Aiken, et. al. v. South Carolina Department of Revenue
Appellate Case No. 2017-001790

Dear Clerk of Court:

Enclosed for filing is the original and six copies of the Respondents' Motion to Supplement the Record. The Certificate of Compliance is attached to the bottom of the motion, and the \$25 filing fee is enclosed.

Please call me if you have any questions.

My best,



Robert Hill

cc: Mark B. Tinsley, Esq.
Charles H. Williams, Esq.
Daniel W. Williams, Esq.
Dana R. Krajack, Esq.
Jason P. Luther, Esq.