
State of South Carolina
Department of Revenue
Office of General Counsel for Litigation
300A Outlet Pointe Blvd., (29210), P.O. Box 12265, Columbia, South Carolina 29211
Telephone (803) 898-5130 Fax (803) 896-0171

February 6, 2013

The Honorable Tanya Gee
Clerk of the South Carolina Court of Appeals
PO Box 11629
Columbia, SC 29211

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SC Court of Appeals

Re: Field House Properties v. South Carolina Department of Revenue
Docket No. 11-ALJ-17-0430-CC
Appellate Case No. 2012-209307

Dear Ms. Gee:

Consistent with Rule 208(b)(7), SCACR, the Department advises the Court and all counsels of the following pertinent and significant authorities coming to the attention of the Department after the filing of its Initial Brief. Citation to these authorities is necessary to apprise the Court of the state legislature's longstanding taxation of real property held and subdivided for purposes of sale notwithstanding the inventory exemption at issue in this case, as discussed on pages nine and ten of the Department's Final Brief.

- A. Dibble v. Schade, 308 S.C. 88, 91-92, 417 S.E.2d 104, 106 (1992) (holding apartments under Horizontal property act are real property for tax purposes);
- B. S.C. Code Ann. § 27-31-20(a) (defining "apartment" for purposes of Horizontal Property Act to include automobile parking spaces);
- C. S.C. Code Ann. § 27-31-270 (requiring all state taxes to be assessed upon individual apartments under Horizontal Property Act);
- D. And S.C. Code Ann. § 220(a)(3) (specifically exempting from property tax burial lots).

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Yours truly,

OFFICE OF GENERAL COUNSEL FOR LITIGATION

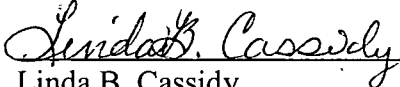


Benjamin John Tripp
Counsel for Litigation

c: Joseph Preston Strom
John R. Alphin

PROOF OF SERVICE

I, Linda B. Cassidy, do hereby certify that I have caused to be mailed, postage pre-paid, the Department of Revenue's letter advising of new authority dated February 6, 2013, addressed to The Honorable Tanya Gee in re: Field House Properties v. South Carolina Department of Revenue, Docket No. 11-ALJ-17-0430-CC, Appellate Case No. 2012-209307, to Joseph Preston Strom, Esquire, and John R. Alphin, Esquire, Strom Law Firm, LLC, 2110 Beltline Blvd., Suite A, Columbia, SC 29204 on this 6th day of February 2013.


Linda B. Cassidy