THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

Appellate Case No. 2019-001867

Denis Yeo, Appellant,

v.

Lexington County Assessor Respondent.

[INITIAL] BRIEF OF APPELLANT

Denis Yeo
228, Newpark Place
Columbia, SC 29212
(803) 447-0615
Pro se

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STATEMENT OF THE CASE

This case arises from two adjacent, contiguous properties owned by Appellant and his wife. Appellant resides at 228 Newpark Place (TMS-001947-01-056) which was purchased on July 16, 2010. The other property is 224 Newpark Place (TMS-001947-01-057) which was purchased on October 21, 2011. Each property contains a house, and the houses are within a few yards of one another, connected by a fence across the front, but with portions of the fence along the common lot line removed. The house on 224 is not used for business purposes and is not leased to a third party. 228 and 224 are situated on separate residential lots and have not historically been assessed as a single unit; they have not historically been in the same ownership, as they are now.

Legal Residence Special Assessment for 224 was applied for on October 17, 2018 after it had ceased being rented for over a year. The application was denied by Respondent. Appellant timely appealed to the Lexington County Assessment Appeals Board. The appeal was denied. Appellant then timely appealed to the Administrative Law Court. A hearing was held on September 24, 2019 at the offices of the Administrative Law Court in Columbia, South Carolina. A Final Order denying the appeal was issued on October 17, 2019 and ordered that the Assessor shall assess TMS 001947-01-057 at the 6 % rate for the 2018 tax

year; whereupon Appellant filed an Appeal from the Administrative Law Court on November 7, 2019.

STANDARD OF REVIEW

"Tax appeals to the ALC are subject to the Administrative Procedures Act (APA)." CFRE, LLC v. Greenville Cty. Assessor, 395 S.C. 67, 73, 716 S.E.2d 877, 880 (2011). "Accordingly, we review the decision of the ALC for errors of law." Id. at 74, 716 S.E.2d at 881. "Questions of statutory interpretation are questions of law, which we are free to decide without any deference to the [ALC]." Id.

"All rules of statutory construction are subservient to the one that the legislative intent must prevail if it can be reasonably discovered in the language used, and that language must be construed in light of the intended purpose of the statute." Broadhurst v. City of Myrtle Beach Election Comm'n, 342 S.C. 373, 380, 537 S.E.2d 543, 546 (2000). "When a statute's terms are clear and unambiguous on their face, there is no room for statutory construction and a court must apply the statute according to its literal meaning." *Id.* (quoting *Sloan*, 371 S.C. at 498, 640 S.E.2d at 459).

". . .Th[e] court "must read the statute so 'that no word, clause, sentence, provision or part shall be rendered surplusage, or superfluous.'" CFRE, LLC v. Greenville Cty. Assessor, 395 S.C. at 74, 716 S.E.2d at 881 (quoting State v. Sweat, 379 S.C. 367, 377, 665 S.E.2d 645, 651 (Ct. App. 2008)).

"The court should give words their plain and ordinary meaning, without resort to subtle or forced construction to limit or expand the statute's operation." Sloan v. S.C. Board of Physical Therapy Examiners." 370 S.C. 452, 469, 636 S.E.2d 598, 607 (2006).

"We will reject a statutory interpretation when to accept it would lead to a result so plainly absurd that it could not have been intended by the legislature or would defeat the plain legislative intention." Unisun Ins. Co. v. Schmidt, 339 S.C. 362, 368, 529 S.E.2d 280, 283 (2000).

ARGUMENTS

IA. BECAUSE THE STATUTE CLEARLY PROVIDES THAT "THE LEGAL RESIDENCE AND NOT MORE THAN FIVE ACRES CONTIGUOUS THERETO . . . , ARE TAXED ON AN ASSESSMENT EQUAL TO FOUR PERCENT OF THE FAIR MARKET VALUE OF THE PROPERTY", THE ADMINSTRATIVE LAW COURT ERRED IN RULING THAT "[APPELLANT'S] HOUSE ON 224 DOES NOT QUALIFY (FOR THE FOUR PERCENT ASSESSMENT) BECAUSE THE HOUSE IS NOT ON THE SAME PROPERTY AS [APPELLANT'S] LEGAL RESIDENCE ON 228".

IB. BY GLOSSING OVER WORDS CRUCIAL TO A PROPER CONSTRUCTION OF THE STATUTE, THE ALC HAS CHANGED THE MEANING OF THE STATUTE TO SUPPORT ITS FLAWED CONCLUSIONS.

STANDARD OF REVIEW (in addition to that stated above): ""For the purposes of property taxes, real property "shall mean not only land, city, town and village lots but also all structures and other things therein contained or annexed or attached thereto which pass to the vendee by the conveyance of the land or lot." S.C. Code Ann. § 12-37-10 (2014)." William J. Montgomery v. Spartanburg County Assessor, Opinion No. 5455, November 16, 2016

Page 4 of the ALC's Final Order reads as follows,

"Section 12-43-220(c)(1) clearly states that dwellings other than the legal residence may qualify for the reduced tax assessment rate. "The legal residence . . . and additional dwellings **located on the same property** and occupied by immediate family members of the owner of the interest [qualify for the lower rate]." S.C. Code Ann. § 12-43-220(c)(1) (Supp. 2018) (emphasis added). A dwelling qualifies for this reduced rate if

it is occupied by immediate family members of the owner of the interest and is located on the same property as the legal residence.

Petitioner's house on 224 does not qualify because the house is not on the same property as Petitioner's legal residence on 228."

While allowing that a dwelling other than the legal residence may qualify for the reduced tax assessment rate, the ALC goes even further than Respondent would go by requiring that the additional dwelling be located on the same property as the legal residence. To get to this requirement, the ALC omitted the crucial words, ". . . and not more than five acres contiguous thereto. . . ." following the words, "The legal residence. . . "thus making it seem that the words, "**located on the same property**" apply to the legal residence only and not also to the "not more than five acres contiguous." In so doing, the ALC has gutted the statute of its provision for property contiguous to the legal residence and in the same ownership to be assessed at the four percent rate.

Section 12-43-220(c)(1) clearly states, "The legal residence and not more than five acres contiguous thereto, . . . , are taxed on an assessment equal to four percent of the fair market value of the property." Only by a very strained construction can the ALC make the words it emphasized, "**located on the same property**" apply to the legal residence only and not also the contiguous property. The conjunction "and" in the Statute provision, "The legal residence and not more than five acres contiguous thereto. . ." would require that both contiguous property and legal residence are included in the phrase "**located on the same property**". Thus, its ruling that, "Petitioner's house on 224 does not qualify because the house is not on same property as Petitioner's legal residence on 228" has rendered the provision of the statute surplusage or superfluous. This is error which much be reversed as

". . .Th[e] court "must read the statute so 'that no word, clause, sentence, provision or part shall be rendered surplusage, or superfluous.'" CFRE, LLC v. Greenville Cty. Assessor, 395 S.C. at 74, 716 S.E.2d at 881 (quoting State v. Sweat, 379 S.C. 367, 377, 665 S.E.2d 645, 651 (Ct. App. 2008)).

It is to be noted, that it is only by removing contiguity, whether by word or by implication, can one deny the special assessment on contiguous property, and hence on 224. While the ALC grants that 228 and 224 are contiguous, by omitting the crucial words, "and not more than five acres contiguous thereto. . ." it has effectively gutted the statute. Likewise the Court in *J.M. Guthrie and Lou D. Guthrie vs. Orangeburg County Assessor Docket No. 01-ALJ-17-0173-CC (2001).* (Respondent Exhibit, see Tr. pg 39, ln 22-24), in denying the special assessment of 4% in a similar case, removed the implications of contiguity when it opined, "Only under a strained and liberal definition of "legal residence" could the term be construed in the taxpayer's favor to include two separate dwellings on two separate lots, **whether contiguous or not.**" (Emphasis added). It is this last phrase, "whether contiguous or not", that constitutes reversible error in the Guthrie case.

S.C. Code Ann. § 12-37-10 clearly contemplates that all structures on a lot, pass to the vendee by the conveyance of the lot. Hence, when S.C. Code Ann. § 12-43-220(c)(1) states, "The legal residence **and** not more than five acres contiguous thereto, . . . , are taxed on an assessment equal to four percent of the fair market value of the property." (emphasis added), it contemplates that all structures on the contiguous property are joined to the legal residence along with the underlying land by the use of the conjunction "**and**", (emphasis added) and are to be taxed as a single unit along with the

legal residence, and one might add, as part of the legal residence. Hence, there are not two domiciles or residences, as the Court in Guthrie opined, and as Respondent has averred, but one single unit.

At hearing, the ALC stated, that in a previous case with similar circumstances, it ruled "that this other house was – because it was contiguous and it was not rented out and it was not used for any business, that it was entitled to the four percent." (Tr. Pg. 45, Ln 5). This ruling encapsulates and articulates Appellant's contention well – a dwelling on property contiguous to the legal residence, which is not rented out and not used for any business, is entitled to the four percent, if occupied (possessed) by the owner of the legal residence.

To state, as the ALC did, that "Petitioner's house on 224 does not qualify because the house is not on the same property as Petitioner's legal residence on 228, is to state a non sequitur which must be rejected, in light of the Statute's provision for contiguous property.

II. BECAUSE THE WORD "OCCUPATION", APPLIED TO REAL PROPERTY, IS ORDINARILY EQUIVALENT TO "POSSESSION", THE ADMINISTRATIVE LAW COURT ERRED IN ITS FINDINGS OF FACT THAT APPELLANT'S HOUSE ON 224 IS NOT USED AS A RESIDENCE. (FINAL ORDER, PAGE 2)

The Statute requires that for residential real property to qualify for the four percent assessment it must have no rented residences or business for profit; in other words it must be occupied for residential purposes. Respondent attempts to establish that 224 does not qualify for the four percent assessment because it is not being occupied; it is not being used

as a residence, but for storage. The Court's finding seems to be based on the Respondent's assertion that Appellant is not occupying 224.

While Appellant did stipulate that 224 is used for storage, Appellant testified at hearing that storage was not the only use of 224.

MR. YEO: "We are using that place (224) as our own personal residence as one would use their residence." (Tr. Pg 10, Ln 7 – 9).

Later in the hearing, Respondent argues Appellant is not occupying 224.

MR. ANDERSON: He's not occupying. He's - - he's storing - - he says he's storing (Tr Pg 43, Ln 13, 14).

The Court's probes and questions,

THE COURT: So, you're focusing in on whether or not he actually occupies it?" (Tr. Pg 43, Ln 17, 18),

MR. ANDERSON: Well, I - - I don't think there's any - - he says the - - the stipulation of facts is he stores some stuff over there. He doesn't occupy it. Our position is he's not occupying. He's - - he's - - you can only have one residence and the residence is the one house next door. That's where he lives. That's where he goes to sleep at night. And so his position is you can have two residences, two houses that (sic) two residences and no problem with that. And our position is you can't have that. (Tr Pg 43, Ln 19 – Pg 44, Ln 4)

The flaw in Respondent's thinking is betrayed in his next words.

MR. ANDERSON: ". . . If that's the case, there's a lot of people at Myrtle Beach that have houses at Myrtle Beach and houses here that would say, okay, I want two residences." (Tr Pg 44, Ln 4 – 8).

The Court picked up on the flaw immediately.

THE COURT: But those aren't contiguous. So, that - - that example - -

MR. ANDERSON: I know.

THE COURT: - - - doesn't really help me.

MR. ANDERSON: I know. But - - that is a (sic) different. (Tr Pg 44, Ln 9 – 13)

The Court went on to refer to a former case in which an old farmhouse was used for storage with no one living in it, and said,

THE COURT: So, in that case, I ruled that this other house was - - because it was contiguous and it was not rented out and it was not used for any business, that it was entitled to the four percent. (Tr Pg 45, Ln 4 – 8)

The Court then asked the Respondent to distinguish the case at hand with the former case.

THE COURT: Yeah. I'd like you to distinguish this case from that case. (Tr Pg 45, Ln 10, 11)

The answer of the Respondent makes clear, as his previous statement at Tr Pg 44, Ln 4 -8 made clear, that the whole principle of contiguity with its implications are absent to his thought.

MR. ANDERSON: I think it depends - - I think it depends on the condition of the house there. (Tr P45, Ln 12 – 13). . . . Our position is you no longer qualify if it is truly a structure that is liveable (sic). (Tr.Pg 46, Ln 11,12). . . .If you have a shed out there that has a bathroom in it, that's - - they probably going to get four percent on that. (Tr. Pg 46, Ln 24 – Pg 47 Ln 1).

The ALC erred in granting too much deference to the Respondent's definition of the word "occupation". While the word "occupy" may be construed so as so as to signify a residence - as Respondent has done here - it ordinarily means "to have the use of", or "to have the control of", or "to be in possession of", (which is the essence of Appellant's testimony. (Tr. Pg 10, Ln 7 – 9)) , as the following citation shows:

> "The word "occupation" may be so used in connection with other expressions, or under peculiar facts of a case, as to signify a residence. But ordinarily the expressions "occupation", "possessio pedis", "subject to the will and control", are employed as synonymous terms, and as signifying actual possession." *Lawrence v. Fulton 19 Cal. 683 (1862) Supreme Court of California.*

Respondent's forced interpretation of the word "occupation" leads to the absurd result which is seen in the quote of his testimony immediately above - a structure that is livable does not qualify for special assessment, while a shed with a bathroom does. Besides being absurd, it also puts the Respondent or the ALC in the position of being an architectural board to pass judgement on whether a structure is livable or not, in order to qualify. Surely, the Legislature could not have intended that.

III. BECAUSE THE ADMINISTRATIVE LAW COURT MISCONSTRUED THE LANGUAGE OF THE STATUTE IT ERRED IN MAKING THE CLAUSE IN THE STATUTE "AND OCCUPIED BY IMMEDIATE FAMILY MEMBERS OF THE OWNER" A SINE QUA NON AND NOT A CONCESSION.

STANDARD OF REVIEW (in addition to that stated above): "All rules of statutory construction are subservient to the one that the legislative intent must prevail if it can be reasonably discovered in the language used, and that language must be construed in light of

the intended purpose of the statute." Broadhurst v. City of Myrtle Beach Election Comm'n, 342 S.C. 373, 380, 537 S.E.2d 543, 546 (2000).

It is admitted on all sides that the wording of Section 12-43-220(c)(1) could be clearer. In the first sentence alone are four occurrences of the conjunction "and". The Court had difficulty with the first occurrence, ". . . and not more than five acres contiguous thereto, . ." and omits quoting it in its Final Order on Page 4, as noted under Argument I B above. The Respondent had difficulty with the second occurrence, ". . . and occupied by the owner of the interest, . . ." as discussed under Argument II above. It is, however, the third and fourth occurrences that seem to cause the most difficulty, ". . . and additional dwellings located on the same property and occupied by immediate family members of the owner of the interest,. .." The Respondent resorts to a forced construction to limit the Statute's operation, by construing the fourth occurrence of "and" as "only if" as seen in the following exchange;

THE COURT: Okay. So, how do you get around the language here that says additional dwellings? So, this to me, when you say additional dwellings located on the same property, that to me says that even if it's nice - - even if it's not a shed, if it's a home.

MR. ANDERSON: Our position is, if it's additional dwelling, it better be - - better have a family member in it. That's our position.

THE COURT: I understand your position. (Tr Pg 47, Ln 11)

Later, Respondent elaborated further,

MR. ANDERSON: - - it's a dwelling and in order for that to qualify under my reading of the statute, his daughter needs to live there. If his daughter lived there she - - it would probably qualify, a family member living there. (Tr Pg 51, Ln 20 – 24)

This construction of the conjunction "and" to mean "only if" is very forced and, to Appellant's knowledge, does not occur outside its use by County Assessors. However, the use of "and" to mean "also" (adjunctive use) or "even", or "even if" (ascensive use), is quite common in the classical languages of Greek and Latin, **even** in English. It would be strange indeed if the words, "even in English", which could be stated as "and in English", were construed as "only in English". And such is the forced construction of the Respondent.

Replicated conjunctions (as in the Statute's "**and** additional dwellings. . . **and** occupied by immediate family members", emphasis added,) are a literary device called polysyndeton, a tool employed to add emphasis to the ideas the conjunctions connect. Comparatively rare in modern English, polysyndeton was used in classical Greek and Latin, and even the common Greek of New Testament times. **καί (and) . . . καί (and)** is a construction commonly found in Greek and may be translated variously as **both. . .and, not only. . .but also, as. . .so, as well as . . . as also,** sometimes ***whether . . . or,*** (See Smyth, H.B. - A Greek Grammar For Colleges § 2877 (1920)). It is to be noted that none of these various alternatives will support the forced construction of the Respondent and the ALC.

It is clear that the word "and" in the clause "and [dwellings] occupied by immediate family members" is a concession so that immediate family members who, due

to their special relationship to the owner of the property, qualify the house for the four percent assessment. As argued at hearing, it is absurd that the special relationship which qualifies the immediate family members should act to disqualify the owner himself from the four percent assessment.

IV. BECAUSE THE ADMINISTRATIVE LAW COURT DID NOT CONSIDER THE LEGISLATIVE HISTORY OF S.C. CODE ANN. § 12-43-220(c)(1) IT ERRED IN ITS OPINION.

STANDARD OF REVIEW (in addition to that stated above): "The cardinal rule of statutory interpretation is to ascertain and effectuate the intent of the legislature." *Centex Int'l v. S.C. Dep't of Revenue*, 406 S.C. 132, 139, 750 S.E.2d 65, 69 (2013) (quoting *Sloan v. Hardee*, 371 S.C. 495, 498, 640 S.E.2d 457, 459 (2007)).

§ 12-43-220(c)(1) was amended in 1999 by Act No. 100, Part II, Section 91 through House Bill H.3696. (Appellant Exhibit 2). Stricken from the Statute were the words, "~~A taxpayer may receive the four percent assessment ratio on only one residence for a tax year.~~ " The reason for the amendment is given in the caption as follows: **"..., SO AS TO PROVIDE THAT OWNER-OCCUPIED RESIDENTIAL PROPERTY RECEIVING THE FOUR PERCENT ASSESSMENT RATIO RETAINS THAT ASSESSMENT RATIO, . . .FOR THE ENTIRE YEAR IN WHICH THE OWNERSHIP OR USE OF SUCH PROPERTY CHANGES AND TO MAKE CONFORMING AMENDMENTS."** The use of the word, "RETAINS", applies not to the Legal Residence, (for the special four percent ratio for the Legal Residence was not in doubt,) but to the "additional dwellings" and "residences" on the property. Hence, the "**CONFORMING AMENDMENT"** referred to was made to allow the four percent ratio to apply to the owner-occupied additional dwellings and residences of the residential property by

removing the language that would prohibit it, and in the removal of that language the "single residence" theory of the Respondent is negated. The Caption shows the Legislature's intent was to preserve the four percent ratio for all the dwellings on the property that qualified. That intent is still in effect today and is relevant to the matter at hand.

V. BECAUSE THE ADMINISTRATIVE LAW COURT CHANGED THE ISSUE AT HAND AS BROUGHT BY APPELLANT, IT MISSED THE APPELLANT'S ARGUMENT AND ENDED UP, EFFECTIVELY, ADDING ITS OWN CRITERION TO THE STATUTE.

The Final Order stated the issue as: "Whether a dwelling on a separate yet contiguous property of a legal residence should be assessed at four percent of the fair market value of the property according to S.C. Code Ann. Section 12-43-220(c)(1) (Supp. 2018)."

The issue brought by Appellant was as follows:

MR YEO: Your Honor, the legal issue in this matter is whether a property continuously owned as (sic) [contiguous to owner's] legal residence can be disqualified from legal residential assessment of four percent if it is not rented or used as a place of business, and is occupied and used by the owner as he would use his legal residence with the indicia of a legal residence as though the two properties were one. (Tr Pg. 15, Ln 12 – 20)

The issue as presented by Appellant focuses on the disqualification criteria and raises the question as to whether or not the Respondent can impose his own criteria and,

in essence, add to the statute. The disqualification section of Section 12-43-220(c)(1) reads as follows;

"If this property has located on it any rented mobile homes or residences which are rented or any business for profit, this four percent value does not apply to those businesses or rental properties."

Appellant argued at hearing that the statute has only two criteria that would disqualify a property contiguous to the legal residence; one, if the property was rented out; two, if it was used as a place for business. (Tr. Pg 18 Ln 2-6). The Court added its own disqualification criteria in disqualifying 224, stating that the dwelling on 224 is not on the same property as the legal residence. It did concede that it is located on contiguous property. This results in an absurdity; the very property of contiguity which serves to qualify a property is made the reason for the disqualification of the property. The Court's conclusion contradicts the provision of the Statute and has to be rejected.

The Respondent added another criterion to the disqualification criteria, one which the Court incorporated into its ruling – that 224 is not occupied by an immediate family member. Therefore, use (Respondent declined to use the word "occupation") by the owner himself is a reason for disqualification. This is adding to the Statute and cannot be permitted.

Furthermore, as Appellant argued at hearing, "The Guthrie Court's construction of the code results in an absurd situation. The house qualifies for four percent assessment ratio if occupied by a member of the owner's immediate family because of [the] family member's special relationship to the owner, but if occupied by the owner himself or his spouse it does not. The only conclusion one can draw from the Court's and Respondent's construction of the code is that the owner himself or his spouse is not a member in the

category of his own family, but is a member in the category of those who are not members of his family, who do not qualify for the four percent assessment. This, I say is absurd." (Tr Pg 31, Ln 17 – Pg 32, Ln 6)

Respondent's acceptance of the absurdity is seen in the following exchange at hearing. The Court probed the Respondent:

THE COURT: So by your reading, Mr. Yeo's occupation of that [224] himself he is not a member of his own immediate family under your reading?

MR. ANDERSON: He's not. (Tr Pg 43, Ln 10 – 13)

The Court is duty bound to reject a statutory interpretation when to accept it would lead to a result so plainly absurd that it could not have been intended by the legislature or would defeat the plain legislative intention. (See Unisun Ins. Co. v. Schmidt, 339 S.C. 362, 368, 529 S.E.2d 280, 283 (2000)).

VI. BECAUSE THE ADMINISTRATIVE LAW COURT FAILED TO GRASP THE SIGNIFICANCE OF CONTIGUITY AND ITS IMPLICATIONS, IT ERRED IN RULING THAT THE SONOCO CASE DOES NOT RESOLVE THE ISSUE IN THE CASE AT HAND.

It is agreed on all sides that the two parcels, 228 and 224, are contiguous. However, there is no agreement as to the ramifications of contiguity. In fact, the ALC gives contiguity as the reason why the Sonoco case does not resolve the issue at hand when it states, "Here, there is no dispute that the two parcels at issue are contiguous. **Therefore** (emphasis added), the Sonoco case does not resolve the issue here. In the case

at hand, these properties have not been assessed as a single unit." (Final Order Pg 4). Such a conclusion is illogical, and must be rejected.

The reason why the properties have not been assessed as a single unit is that they have never been acquired by a single owner and used in the conduct of a single operation, as they are now. The Sonoco case should have resolved the issue of the case at hand. The citation by the Supreme Court in the Sonoco case of the Appeal of Susquehanna Collieries Co. goes to the heart of the issue here:

". . . where "contiguous tracts of land, separately assessed in the hands of different owners, are acquired by a single owner and used in the conduct of a single operation, they need not be assessed separately, but may be consolidated in a single assessment" "
Appeal of Susquehanna Collieries Co., 335 Pa. 337, 6 A.2d 831, 832 (1939)

The Supreme Court continued with a reference to M.C. Dransfield, Annotation, Different Parts or Parcels of Land in Same Ownership As Single Unit or Separate Units for Tax Assessment Purposes, 133 A.L.R. 524 (1941 & Supp.2008) and stated ". . . (establishing general proposition that where lots or lands are contiguous and in one ownership they may be assessed as a unit)."

If a right of way does not act to defeat contiguity, still less should lot lines and Tax Map Numbers act to deny the benefits of contiguity provided by the Statute.

As argued at hearing, when the principle of contiguity, as enunciated by the Supreme Court in Sonoco, is surrendered, absurdities (and inconsistencies one might add) result. (Tr. pg 34, Ln 12 – 38, Ln 5). An owner occupied duplex, in which the other side is not rented out but is used by the owner himself, is assessed by the Respondent at 6%;

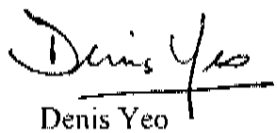
this is inconsistent with South Carolina Department of Revenue Regulation 117-1760.2 (Appellant Exhibit 3).

To state, as the ALC did, that the Sonoco case does not resolve the issue here because here there is no dispute that the two properties are contiguous, is to state a non sequitur which must be rejected.

CONCLUSION

For the reasons stated, this Court should reverse the decision of the Administrative Law Court.

Respectfully submitted,



May 10, 2020

Denis Yeo
228, Newpark Place
Columbia, SC 29212
(803) 447-0615
Pro se

THE STATE OF SOUTH CAROLINA
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The Honorable Deborah Brooks Durden, Administrative Law Judge

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Denis Yeo — Appellant

v.

Lexington County Assessor — Respondent

PROOF OF SERVICE

I certify that I have served the Initial Brief on the Lexington County Assessor, Respondent by emailing a copy of it to his attorney of record, Mr. Jeff M. Anderson, Davis Frawley LLC, 140 East Main Street, Post Office Box 489, Lexington, SC 29071-0489.

May 11, 2020 (Rev. 1)

Denis Yeo
224-228 Newpark Place
Columbia, South Carolina 29212
(803) 447-0615
Pro se

cc: Administrative Law Court
Mr. Jeff M. Anderson

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Lexington County Assessor Respondent

PROOF OF SERVICE

I certify that I have served the Initial Brief on the Administrative Law Court ,by emailing a copy of it to Susan Dickerson, Assistant Clerk (sdickerson@scalc.net).

May 11, 2020 (Rev. 1)

Denis Yeo
224-228 Newpark Place
Columbia, South Carolina 29212
(803) 447-0615
Pro se

cc: Administrative Law Court
Mr. Jeff M. Anderson

FAX TRANSMITTAL

DATE: May 11, 2020

TO: Clerk of Court, Court of Appeals

FAX NUMBER: 803-734-1839

FROM: Denis Yeo

PHONE NUMBER: 803-447-0615

APPELLATE CASE NO: 2019-001867

NUMBER OF SHEETS INCL. COVER SHEET: 25

ITEMS FAXED:

1) Initial Brief
2) Proof of Service on Attorney for Respondent
3) Proof of Service on Administrative Law Court