

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT  
Ralph King Anderson, III, Chief Administrative Law Judge

Docket No. 17-ALJ-17-0237-CC

**RECEIVED**  
JUL 08 2020  
SC Court of Appeals

Clarendon County, Florence County, Lee County, Sumter County,  
Williamsburg County, Williamsburg County School, Clarendon School  
District Two, Florence School One, Florence School District Three,  
Sumter County School District, Clarendon County Hospital District,  
Lee County School District, and Clarendon School District One, .....Appellants,

v.

South Carolina Department of Revenue; Farmers Telephone Cooperative, Inc.,  
FTC Communications, LLC, and FTC Diversified Services, LLC, ..... Respondents.

**NOTICE OF APPEAL**

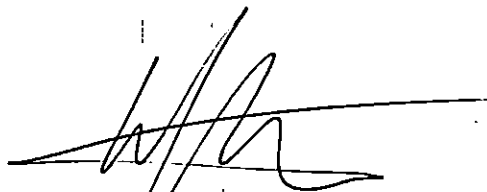
On February 24, 2020, the Honorable Ralph King Anderson, III filed his Final Order in the above-captioned case (copy attached as Exhibit A). Subsequently on March 5, Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School, Clarendon School District Two, Florence School District One, Florence School District Three, Sumter County School District, Clarendon County Hospital District, Lee County School District, and Clarendon School District One (“Taxing Entities” or “Appellants”) filed a Motion to Reconsider (copy attached as Exhibit B). Also on March 5, Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC (“Farmers”) filed a Motion to Reconsider. On March 16, the Taxing Entities and Farmers each filed a Response to the opposing parties’ Motions to Reconsider. On March 18, Judge Anderson issued

an Order rescinding the Final Order of February 24, 2020 (copy attached as Exhibit C). On June 10, Judge Anderson issued the attached Amended Final Order (copy attached as Exhibit D), which was received by Appellants on June 10.

Appellants now appeal both the Final Order and the Amended Final Order, including but not limited to any aspect of the Amended Final Order that can be construed as denying the Taxing Entities Motion to Reconsider.

Appellant files this Notice of Appeal in accordance with Rule 203 of the South Carolina Appellate Court Rules, within 30 days after receiving Judge Anderson's Amended Final Order on June 10, 2020.

***[SIGNATURE PAGE FOLLOWS]***



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Columbia, South Carolina  
July 8, 2020

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South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc.,  
FTC Communications, LLC, and FTC Diversified Services, LLC, ..... Respondents.

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**PROOF OF SERVICE**

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The undersigned hereby certifies that on July 8, 2020 s/he caused a copy of the foregoing **NOTICE OF APPEAL**, with attachments, to be served upon the Department of Revenue, the South Carolina Administrative Law Court, and all counsel of record via hand delivery addressed as follows:

**RECEIVED**

JUL 08 2020

SC Court of Appeals

***VIA HAND DELIVERY***

The Honorable Jana E. Shealy, Clerk  
South Carolina Administrative Law Court  
Edgar A. Brown Building  
1205 Pendleton Street, Suite 224  
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July 8, 2020

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SC Court of Appeals

**VIA HAND DELIVERY**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
1220 Senate Street  
Columbia, South Carolina 29201

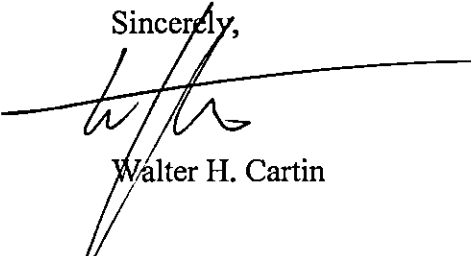
**Re: Clarendon County, et al. vs. South Carolina Department of Revenue, et al.  
Appeal from the Administrative Law Court; Docket No. 17-ALJ-17-0237-CC**

Dear Ms. Kitchings:

Enclosed for filing please find an original and one copy of Appellants' Notice of Appeal in the above-referenced matter. Please file the original and return a filed stamped copy to us in the enclosed postage-prepaid envelope provided for your convenience. It is our understanding that a filing fee is not required pursuant to Rule 203(d)(2)(B)(iii), SCACR, as Appellants are departments of the State of South Carolina.

By copy of this letter, we are serving the Clerk of the Administrative Law Court, the Department of Revenue and all counsel of record with a copy of the Notice of Appeal. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,



Walter H. Cartin

WHC/ccq  
Enclosures

cc: The Honorable Jana E. Shealy, Clerk (*with enclosures via hand delivery*)  
South Carolina Department of Revenue (*with enclosures via hand delivery*)  
Jason Luther, Esquire (*with enclosures via hand delivery*)  
John C. von Lehe, Jr, Esquire (*with enclosures via hand delivery*)  
Bryson M. Geer, Esquire (*with enclosures via hand delivery*)  
William E. Durant, Jr., Esquire (*with enclosures via hand delivery*)  
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SC Court of Appeals

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To: The Honorable Jenny Abbott Kilchings  
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