

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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APPEAL FROM THE ADMINISTRATIVE LAW COURT

Deborah Brooks Durden, Administrative Law Judge

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Appellate Case No. 2019-001867

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**RECEIVED**

**Oct 30 2020**

**SC Court of Appeals**

Denis Yeo,

Appellant,

v.

Lexington County Assessor,

Respondent.

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APPENDIX TO RECORD ON APPEAL

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Pro se

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APPENDIX 1

**117-1800 Classification of Property - Legal Residence**

**117-1800.1 Application for Special Assessment as Legal Residence**

**117-1800 Classification of Property - Legal Residence.**

These regulations address the application of the property tax laws to residential property and how property may qualify as legal residence property.

**117-1800.1. Application for Special Assessment as Legal Residence.**

1. **Qualification Requirements.** The property must be occupied by the owner as his legal residence and the property and the owners of the property must meet the requirements of Section 12-43-220(c) of the South Carolina Code of Laws. The legal residence includes not more than five acres contiguous to the actual residence owned totally or in part in fee, or by life estate, but shall not include any portion which is not owned and occupied for residential purposes. If the residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the four percent assessment ratio described in Code Section 12-43-220(c) applies if the trustee certifies to the assessor that the property is occupied by the income beneficiary of the trust.

2. **Definition of Legal Residence.** For property tax purposes the term "Legal Residence" shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled.

3. This application must be completed in full and the owners of the property or the owners' agent must apply for the four percent legal assessment ratio before the first penalty date (January 15) for the payment of taxes for the tax year for which the owner first claims eligibility for the four percent assessment ratio. The application must be filed with the county assessor and must include, but is not limited to, the following information:

A. Name(s) shown on property tax record \_\_\_\_\_

B. Owner's name and social security number. If more than one owner, list all owners of the property with applicable social security numbers.

|       |       |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

C. Tax map sheet reference number \_\_\_\_\_

Location of the Property \_\_\_\_\_ Legal Description of the Property \_\_\_\_\_

|       |
|-------|
| _____ |
| _____ |
| _____ |

APPENDIX 1

- D. The date the applicant began to occupy the property \_\_\_\_\_
- E. Precinct in which the applicant is registered to vote \_\_\_\_\_
- F. Are there any other buildings including apartments or land area rented on the property: Yes ( ) No ( )  
If yes, describe \_\_\_\_\_
- G. Is the property subject to vacation rentals as provided in Title 27, Chapter 50, Article 2 of the South Carolina Code of Laws for more than 90 days during the year?  
Yes ( ) No ( )

H. The application must contain the following statement:

“Under penalty of perjury, I certify that:

(A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and

(B) that neither I nor any member of my household is residing in, or occupying, any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section.”

For purposes of the statement, “a member of my household” means (1) the owner-occupant’s spouse, except when that spouse is legally separated from the owner-occupant; and; (2) any child of the owner-occupant claimed, or eligible to be claimed, as a dependent on the owner-occupant’s federal income tax return.

I. Any other information that the county assessor determines is necessary to establish the domicile of the taxpayer.

J. Owner or agents’ signature \_\_\_\_\_ Date \_\_\_\_\_ Ph. No. \_\_\_\_ Co-owner’s or agent’s signature \_\_\_\_\_ Date \_\_\_\_\_ Ph. No. \_\_\_\_\_

If agent signed for owner, give relationship and attach authorization that provides authority for agent to sign on behalf of owner \_\_\_\_\_

Mailing address: \_\_\_\_\_

HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.

## APPENDIX 2

### **117-1760 Classification of Property - General Provisions as to Use of Property**

#### **117-1760.1. Classification of Companies**

#### **117-1760.2. Multi-Use Property**

### **117-1760 Classification of Property - General Provisions as to Use of Property.**

The purpose of these regulations are to provide information about classifying companies and property for property tax purposes.

#### **117-1760.1. Classification of Companies.**

The major operation of the company shall regulate such classification where the company is involved in more than one operation.

#### **117-1760.2. Multi-Use Property.**

Code Sections 12-43-210 to 12-43-310 of the South Carolina Code of Laws provides classifications of property for property tax purposes at different ratios of assessment.

If a particular piece of property is used for more than one purpose, then the value of the total piece of property must be allocated on some equitable basis. Then separate ratios could be applied to arrive at the assessed value of each part. For example a duplex in which the owner resides in one part and rents the other part the value of the duplex must be allocated on an equitable basis, such as square footage.

**HISTORY:** Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.

APPENDIX 3

March 2, 2020

Administrative Law Court  
ATTN: Susan Dickerson  
Edgar A. Brown Building  
1205 Pendleton Street, Suite 224  
Columbia, SC 29201

In the matter of: Denis Yeo vs. Lexington County  
Assessor Docket No. 19-ALC-17-  
0111-CC  
Date Taken: September 24, 2019

Please find enclosed an original signed errata sheet in connection with the above-named matter. The Plaintiff, Mr. Yeo, submitted this as a result of reviewing the transcript. Please attach this signature sheet to the sealed original transcript that was submitted to your office on December 10, 2019.

Carla S. Dominick  
Court Reporter

cc: Denis Yeo, Pro Se  
228 Newpark Place  
Columbia, SC 29212

Jeffrey M. Anderson, Esquire  
Davis Frawley LLC  
140 East Main Street  
Lexington, SC 29072



**CREEL COURT REPORTING, INC.**  
1230 Richland Street - Columbia, SC 29201  
(803) 252-3445 (800) 822-0896

APPENDIX 3

SIGNATURE

I have read the foregoing deposition and confirm that it is a true and accurate transcript of my testimony, <sup>except</sup> <sub>which</sub> Any errors I may have noticed <sup>which</sup> have been listed below and returned to the court reporter for checking against the tapes.

  
DENIS YEO

Date: 2/18/2020

| <u>Page</u> | <u>Line</u> | <u>Correction</u> | <u>Reason for Change</u> |
|-------------|-------------|-------------------|--------------------------|
|-------------|-------------|-------------------|--------------------------|

See ATTACHED

*\*Stands as transcribed. All other corrections are acknowledged and accepted as errors in the transcript except as follows:*

*Carla S. Dominick, Court Reporter*

RE: Yeo v. Lexington County Assessor, Case  
No.19-ALJ-17-0111-CC  
9.24.19

**CREEL COURT REPORTING, INC.**

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### APPENDIX 3

| <u>Page</u> | <u>Line</u> | <u>Is</u>             | <u>Should be</u>          | <u>Reason</u> |
|-------------|-------------|-----------------------|---------------------------|---------------|
| 6           | 16          | similar               | single, or singular       |               |
| 10          | 12          | outlines              | lot lines                 |               |
| * 10        | 19          | can                   | don't have to             |               |
| * 10        | 19          | front                 | back                      |               |
| or * 15     | 13          | continuously owned as | contiguous to the owner's |               |
| 15          | 16          | use                   | used                      |               |
| 15          | 18          | addition              | indicia                   |               |
| * 15        | 21          | says as               | is, does                  |               |
| 15          | 25          | property contiguity   | property of contiguity    |               |
| * 16        | 6           | impeccable            | applicable                |               |
| 16          | 24          | parched               | parsed                    |               |
| * 17        | 23          | have                  | are                       |               |
| 18          | 4           | rendered              | rented                    |               |
| 19          | 12          | tart                  | start                     |               |
| 21          | 20          | past                  | passed                    |               |
| 24          | 9           | heading               | adding                    |               |
| * 24        | 19          | a                     | the                       |               |
| 24          | 22          | annunciated           | enunciated                |               |
| * 24        | 22          | lots of lands         | lots or lands             |               |
| * 25        | 23          | obtain                | caption                   |               |
| 26          | 6           | performing            | conforming                |               |
| 26          | 23          | dwelling              | dwellings                 |               |

### APPENDIX 3

|      |    |                           |                          |
|------|----|---------------------------|--------------------------|
| 27   | 12 | qualify the               | qualify for the          |
| 28   | 6  | form of a legal residence | former, legal residence, |
| 28   | 14 | this                      | as                       |
| * 28 | 15 | about                     | above                    |
| * 28 | 18 | apart from                | are part of              |
| 28   | 19 | rendered                  | rented                   |
| 28   | 19 | for                       | nor                      |
| * 28 | 20 | use                       | used                     |
| 28   | 20 | business whose            | business. Whose          |
| 28   | 21 | and                       | or                       |
| 28   | 23 | residence.                | residence?               |
| 29   | 2  | averts                    | avers                    |
| 29   | 7  | continuous                | contiguous               |
| * 29 | 24 | with                      | would                    |
| * 29 | 25 | for                       | or                       |
| 29   | 23 | ambiguity                 | contiguity               |
| 29   | 25 | ambiguity                 | contiguity               |
| 30   | 1  | ambiguity                 | contiguity               |
| 30   | 10 | ambiguity                 | contiguity               |
| 33   | 9  | ambiguity                 | contiguity               |
| 34   | 12 | ambiguity                 | contiguity               |
| 37   | 2  | ambiguity                 | contiguity               |
| 37   | 7  | ambiguity                 | contiguity               |

### APPENDIX 3

|      |    |                              |                           |
|------|----|------------------------------|---------------------------|
| 37   | 15 | ambiguity                    | contiguity                |
| 30   | 7  | they apply                   | to apply it               |
| * 30 | 8  | out of this                  | an artifice               |
| 30   | 9  | disqualifications right here | disqualification criteria |
| 30   | 22 | in                           | can                       |
| * 30 | 23 | Respondent's                 | Respondent                |
| 30   | 23 | is a                         | his                       |
| 30   | 24 | John                         | J.M.                      |
| 31   | 4  | discovery                    | discover                  |
| 31   | 13 | might                        | did not                   |
| 31   | 14 | headed                       | added                     |
| * 31 | 16 | property. The                | property, to the          |
| 31   | 19 | absorb                       | absurd                    |
| 32   | 4  | those are not member         | those who are not members |
| 32   | 7  | to presume                   | to be presumed            |
| 32   | 9  | residents                    | residence                 |
| 32   | 18 | rendered                     | rented                    |
| 33   | 21 | effectually                  | effectuate                |
| 33   | 23 | onto cite                    | on to state, citing       |
| 33   | 25 | said                         | their                     |
| 34   | 4  | Unison                       | Unisun                    |
| 34   | 8  | to either                    | by the                    |
| * 35 | 2  | part                         | point                     |

### APPENDIX 3

|      |    |                        |                         |
|------|----|------------------------|-------------------------|
| 36   | 4  | affect                 | effect                  |
| 36   | 5  | have to                | have time to            |
| * 37 | 1  | from                   | when                    |
| 37   | 5  | abutting, it           | abutting. It            |
| * 37 | 18 | it's a contiguous part | is contiguous and part  |
| 37   | 22 | four assessment        | four percent assessment |
| 54   | 19 | Reclined County        | Richland County         |
| 54   | 23 | MR. ANDERSON           | MR. YEO                 |
| 54   | 25 | MR. ANDERSON           | MR. YEO                 |
| * 55 | 6  | really concession.     | really a concession.    |
| * 55 | 21 | I'm not rendered       | are not rented          |
| 55   | 22 | business. Then,        | business, then          |
| 55   | 24 | are in                 | are not in              |

Reason for Change Petitioner was testifying from a prepared text. Most of the changes are to correct errors so the transcript reflects the text which was read at the hearing.