

**RECEIVED**  
OCT 28 2020  
SC Court of Appeals

STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT

Aiken Golf Club, Inc., )  
 )  
 Petitioner, )  
 )  
 vs. )  
 )  
 Aiken County Assessor, )  
 )  
 Respondent. )  
 )  
 \_\_\_\_\_ )

Docket No. 19-ALJ-17-0372-CC

**ORDER DENYING PETITIONER'S  
MOTION TO RECONSIDER**

This matter came before the South Carolina Administrative Law Court (ALC or Court) pursuant to a request for a contested case hearing by Aiken Golf Club, Inc., (Petitioner) challenging a decision by the Aiken County Assessor (Assessor or Respondent) denying Petitioner's application for a reduced valuation for tax year 2018. Petitioner is asking the Court to determine that the fair market value of Petitioner's real property should be less than the current *ad valorem* tax value of \$1,067,960.

Assessor moved for Summary Judgment on the basis that the current value, set by order of The Honorable Shirley C. Robinson, Administrative Law Judge, issued on August 2, 2018, in Docket No. 17-ALJ-17-0427-CC, for valuation date December 31, 2015, the date of the last countywide assessment, must remain the fair market value of the property until the next countywide assessment. Assessor filed a Memorandum in Support of the motion on July 15, 2020.

Petitioner filed a Reply Memorandum arguing against summary judgment on July 27, 2020, to which Respondent filed a Reply Memorandum in support of summary judgment on August 6, 2020. The Court issued an Order Granting Summary Judgment on August 28, 2020, and issued an Amended Order Granting Summary Judgment on September 2, 2020, for the sole purpose of correcting Respondent's name in the caption.

Petitioner filed a Notice of Motion and Motion for Reconsideration of the September 2, 2020, Amended Order Granting Summary Judgment to which Respondent filed a Memorandum in Response on September 22, 2020.

**FILED**  
SEP 30 2020

The Court found in its order granting summary judgment to Respondent that there are no genuine issues of material fact in this matter. The only dispute between the parties is whether the governing statutes allows for reassessment to occur in a non-reassessment year in this instance.

Petitioner argues that the Court failed to consider the impact of S.C. Code § 12-60-2510(A)(4) (1976, as amended), which provides in part as follows: “[i]n years when there is no notice of property tax assessment, the property taxpayer may appeal the fair market value . . . and the property tax assessment of a parcel of property at any time. . . .” Petitioner contends this language specifically authorizes its efforts for a revaluation of its property’s value because it provides the right to appeal the valuation of property at any time between the five (5) year countywide reassessments.

S.C. Code Ann. § 12-60-2510 provides a right to appeal valuations during the years between countywide reassessments, but only in instances where the party has missed its opportunity to appeal or when there is an assessable transfer or a change in the condition of the property as specified by statute that would require revaluation prior to the countywide reassessment. S.C. Code Ann. § 12-37-3150(A) (2014) lists conditions that require reassessment, and S.C. Code Ann. § 12-37-3150(B) (2014) lists circumstances that do not trigger reassessment. Merely an increase or decrease in value is not listed as giving either the assessor or the owner an opportunity to seek revaluation. In addition, there are specific events in which a loss of value must be recognized prior to the countywide assessment. S.C. Code Ann. § 12-39-250(B) (2014).

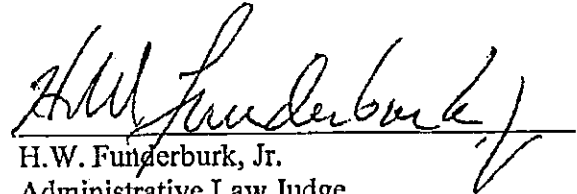
In this instance, Petitioner previously appealed the 2018 real property assessment which was then set by order of The Honorable Shirley C. Robinson, Administrative Law Judge, on August 2, 2018, in Docket No. 17-ALJ-17-0427-CC. Thereafter, no statutorily defined events occurred which would enable Petitioner to again contest the assessment as determined by the Court.

There is no issue of material fact in this case and Petitioner has not demonstrated the need for the Court to reconsider its motion to correct any clear error of law. For the reasons set forth in this order, the Amended Order Granting Summary Judgment, and Respondent’s Memorandum in Response to Petitioner’s Motion for Reconsideration, it is hereby,

**ORDERED** that Petitioner’s Motion for Reconsideration is **DENIED**.

AND IT IS SO ORDERED.

September 30, 2020  
Columbia, South Carolina

  
H.W. Funderburk, Jr.  
Administrative Law Judge


**CERTIFICATE OF SERVICE**

I, Elizabeth A. Perkins, hereby certify that I have this date served this **Order Denying Motion for Reconsideration** upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).

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September 30, 2020  
Columbia, South Carolina

  
Elizabeth A. Perkins  
Judicial Law Clerk

**FILED**

SEP 30 2020