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**Nov 12 2020**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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

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Trial Court Case No. 17-ALJ-17-0237-CC  
Appellate Case No. 2020-000983

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Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County,  
Williamsburg County School District, 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..... Appellants-Respondents,

v.

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

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**APPELLANTS-RESPONDENTS’ MOTION TO EXCEED PAGE LIMIT**

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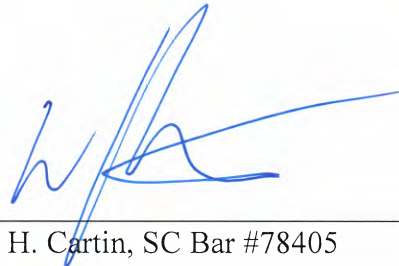
Pursuant to Rule 208(b)(5), SCACR, Appellants-Respondents Clarendon County, Florence  
County, Lee County, Sumter County, Williamsburg County, Williamsburg County School  
District, Clarendon School District Two, Florence School District One, Florence School District  
Three, Sumter County School District, Clarendon County Hospital District, Lee County School  
District, and Clarendon School District One request leave to exceed the 50-page limit in their  
Initial Brief in the above-captioned appeal.

This appeal arises from a decision of the South Carolina Administrative Law Court to  
exempt certain property owned by Farmers Telephone Cooperative, Inc., FTC Communications,  
LLC, and FTC Diversified Services, LLC (“Taxpayers”) from *ad valorem* property taxation. The  
Taxpayers own and operate a complex telecommunications network spread out across six counties.  
Because this matter involves how the Taxpayers’ property is actually used, a detailed discussion  
of how the Taxpayers operate their property is necessary. Because this matter involves

telecommunications, the facts regarding network usage are complex, technical, and, in some instances, involve somewhat abstract engineering concepts. As evidence of the complexity, the Administrative Law Court's Amended Final Decision totaled over 100 pages.

Further, this matter involves a number issues of first impression in South Carolina, several of which require a detailed explanation of the procedural history. The Taxpayers' administrative appeal process before the South Carolina Department of Revenue took nearly five years to resolve. Moreover, the matter involves nine different tax years and appeals filed by thirteen different local governmental entities.

Therefore, good cause exists for the Court to grant Appellants-Respondents Motion to Exceed Page Limit. Accordingly, Appellants-Respondents request leave to exceed the 50-page limitation in order to adequately address and completely respond to all issues that were raised and ruled upon in the Amended Final Decision.



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Columbia, South Carolina  
November 12, 2020

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District, Lee County School District, and Clarendon School District  
One ..... Appellants-Respondents,

v.

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

**PROOF OF SERVICE**

The undersigned hereby certifies that on November 12, 2020, copies of Appellants-  
Respondents Clarendon County, Florence County, Lee County, Sumter County, Williamsburg  
County, Williamsburg County School District, 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's **Motion to  
Exceed Page Limit** were served on all counsel of record via email containing the above referenced  
document to counsels' individual AIS email addresses pursuant to SC Supreme Court COVID  
Order 2020-05-29-02 as follows:

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November 12, 2020

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November 12, 2020

VIA EMAIL @ [CTAPPFILINGS@SCCOURTS.ORG](mailto:CTAPPFILINGS@SCCOURTS.ORG) AND U.S. MAIL

**RECEIVED**

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**SC Court of Appeals**

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***  
***Appellate Case No. 2020-000983***

Dear Mrs. Kitchings:

Attached for filing please find Appellants-Respondents Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School District, 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's Motion to Exceed Page Limit, Proof of Service, and this Firm's check in the amount of \$50 in satisfaction of the Court of Appeals' filing fee.

By copy of this correspondence, we are serving all counsel of record with a copy of the attached documents. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

**Walter H. Cartin**

WHC/ccq  
cc: Jason Luther, Esquire (*via email*)  
John C. von Lehe, Jr, Esquire (*via email*)  
Bryson M. Geer, Esquire (*via email*)  
William E. Durant, Jr., Esquire (*via email*)  
Madison Felder, Esquire (*via email*)  
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