

The State of South Carolina
In The Court of Appeals

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

Appellate Case No. 2020-000983
Civil Action No. 2017-ALJ-17-0237-CC

RECEIVED

Nov 13 2020

SC Court of Appeals

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 Dept. of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC,..... Respondents,

of whom

Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC, are..... Respondents/Appellants.

**RESPONDENTS/APPELLANTS' DESIGNATION OF
MATTER TO BE INCLUDED IN THE RECORD ON APPEAL**

Pursuant to Rule 209 of the South Carolina Appellate Court Rules, Respondents/Appellants Farmers Telephone Cooperative, Inc. ("Farmers Co-op"), FTC Communications, LLC ("FTCC"), and FTC Diversified Services, LLC ("Diversified") (collectively "Taxpayers" or the "Farmers Entities"), respectfully request that the following items be included in the record on appeal in addition to those identified by the other parties:

ORDERS

1. Consent Order Allowing Taxing Entities to Intervene and Confirming the Farmers Entities as Respondents (September 1, 2017)
2. Consent Order Allowing Intervention of Lee County School District (September 25, 2017)
3. Order Denying Farmers' Motion to Dismiss (April 3, 2018)
4. Order Denying Taxing Entities' Motion for Partial Summary Judgment (April 3, 2018)
5. Final Order (February 24, 2020)
6. Order Rescinding Final Order (March 18, 2020)
7. Amended Final Order (June 10, 2020)

PLEADINGS

8. Clarendon County Request for Contested Case Hearing (July 10, 2017)
9. Consolidated Supplement to Request for Contested Case Hearing (July 17, 2017)
10. Lee County, South Carolina Supplement to Request for Contested Case Hearing (July 26, 2017)
11. Farmers' Pre-Hearing Statement (September 27, 2017)
12. Taxing Entities' Pre-Hearing Statement (September 27, 2017)
13. SCDOR's Pre-Hearing Statement (September 27, 2017)
14. Consolidated Supplement to Request for Contested Case Hearing (September 10, 2018)
15. Farmers' Supplement to Pre-Hearing Statement (May 15, 2019)

TRANSCRIPTS

16. Transcript of Charles Brewer Deposition Designations (November 20, 2018)
17. Transcript of Taylor Ingram as 30(b)(6) witness for the SCDOR Deposition Designations (March 5, 2019)
18. Transcript of Amelia Ruple as 30(b)(6) witness for the SCDOR Deposition Designations (March 5, 2019)
19. Transcript of Rick Reames Deposition Designations (March 14, 2019)

20. Pre-Trial Conference Transcript (May 14, 2019)
21. Trial Transcript (May 20-24, 2019)

MOTIONS AND MEMORANDA

22. Consolidated Motion to Intervene for the Counties of Florence, Lee, Sumter, and Williamsburg and for the Williamsburg County School District (July 14, 2017)
23. Motion to Intervene for Clarendon School District Two (July 28, 2017)
24. Motion to Intervene for Florence School District One (August 14, 2017)
25. Motion to Intervene for Florence School District Three (August 14, 2017)
26. Motion to Intervene for Sumter County School District (August 16, 2017)
27. Farmers' Motion to Dismiss and Memorandum in Support of the Same (December 15, 2017)
28. Taxing Entities' Motion for Partial Summary Judgment (December 18, 2017)
29. Taxing Entities' Response to Farmers' Motion to Dismiss and Memorandum in Support of the Same (January 23, 2018)
30. Farmers' Response in Opposition to Taxing Entities' Motion for Partial Summary Judgment (January 23, 2018)
31. SCDOR's Response to Taxing Entities' Motion for Partial Summary Judgment (January 23, 2018)
32. Taxing Entities' Reply to Farmers' Response in Opposition to Taxing Entities' Motion for Partial Summary Judgment (February 9, 2018)
33. Taxing Entities' Reply to SCDOR's Response to Taxing Entities' Motion for Partial Summary Judgment (February 9, 2018)
34. Farmers' Reply in Support of Farmers' Motion to Dismiss (February 9, 2018)
35. SCDOR's Motion for Partial Summary Judgment (May 9, 2019)
36. Farmers' Motion to Join Motion for Partial Summary Judgment and Memorandum in Support of the Same Filed by SCDOR (May 9, 2019)
37. Taxing Entities' Motion for Reconsideration (March 5, 2020)
38. Farmers' Motion for Reconsideration (March 5, 2020)
39. Taxing Entities' Response to Farmers' Motion for Reconsideration (March 16, 2020)

40. Farmers' Response to Taxing Entities' Motion for Reconsideration (March 16, 2020)
41. SCDOR's Motion to Withdraw its Cross-Appeal (November 10, 2020)

EXHIBITS AND OTHER MATERIALS OR DOCUMENTS

42. Farmers Entities' Trial Exhibit and Trial Witness Lists (May 7, 2019)
43. SCDOR's Exhibit and Witness Lists (May 7, 2019)
44. Taxing Entities' Exhibit and Witness Lists (May 7, 2019)
45. Joint Stipulation of Facts (May 20, 2019)
46. Trial Exhibit 3: Farmers Co-op's Property Tax Return for Tax Year 2013
47. Trial Exhibit 9: FTCC's Property Tax Return for Tax Year 2010
48. Trial Exhibit 10: 2010 Initial Proposed Assessment for FTCC (May 28, 2010)
49. Trial Exhibit 11: FTCC's Amended Property Tax Return for Tax Year 2010
50. Trial Exhibit 12: 2010 Final Proposed Assessment for FTCC (June 14, 2017)
51. Trial Exhibit 13: FTCC's Property Tax Return for Tax Year 2011
52. Trial Exhibit 14: 2011 Initial Proposed Assessment for FTCC (April 25, 2011)
53. Trial Exhibit 15: Refund Claim Letter from Jeff Allen to SCDOR (December 28, 2012)
54. Trial Exhibit 16: FTCC's Amended Property Tax Return for Tax Year 2011
55. Trial Exhibit 17: 2011 Final Proposed Assessment for FTCC (June 14, 2017)
56. Trial Exhibit 18: FTCC's Property Tax Return for Tax Year 2012
57. Trial Exhibit 19: 2012 Initial Proposed Assessment for FTCC (July 13, 2012)
58. Trial Exhibit 20: Letter from Linda Baltenbach to Samuel Crowe (July 26, 2012)
59. Trial Exhibit 21: Letter from Samuel Crowe to FTCC (August 22, 2012)
60. Trial Exhibit 22: Protest of 2012 Assessment for FTCC (October 11, 2012)
61. Trial Exhibit 23: 2012 80% Proposed Assessment for FTCC (October 16, 2012)
62. Trial Exhibit 24: Email from Jeff Allen to Taylor Ingram (May 14, 2013)
63. Trial Exhibit 25: Letter from Taylor Ingram to Jeff All (January 15, 2014)

64. Trial Exhibit 26: Email from Taylor Ingram to Jeff Allen (January 15, 2014)
65. Trial Exhibit 27: Email from Jeff Allen to Taylor Ingram (January 30, 2014)
66. Trial Exhibit 28: Letter from Jeff Allen to Taylor Ingram (January 30, 2014)
67. Trial Exhibit 29: FTCC's Amended Property Tax Return for Tax Year 2012
68. Trial Exhibit 30: 2012 Final Proposed Assessment for FTCC (June 14, 2017)
69. Trial Exhibit 31: FTCC's Property Tax Return for Tax Year 2013
70. Trial Exhibit 32: Email from Jeff Allen to Taylor Ingram (September 27, 2013)
71. Trial Exhibit 33: Letter from Jeff Allen to Taylor Ingram (September 27, 2013)
72. Trial Exhibit 34: Email from Jeff Allen to Taylor Ingram (October 16, 2013)
73. Trial Exhibit 35: 2013 Initial Proposed Assessment for FTCC (January 15, 2014)
74. Trial Exhibit 36: 2013 80% Proposed Assessment for FTCC (February 27, 2014)
75. Trial Exhibit 37: FTCC's Amended Property Tax Return for Tax Year 2013
76. Trial Exhibit 38: 2013 Final Proposed Assessment for FTCC (June 14, 2017)
77. Trial Exhibit 39: FTCC's Property Tax Return for Tax Year 2014
78. Trial Exhibit 40: 2014 Initial Proposed Assessment for FTCC (August 12, 2014)
79. Trial Exhibit 41: 2014 80% Proposed Assessment for FTCC (December 16, 2014)
80. Trial Exhibit 42: FTCC's Amended Property Tax Return for Tax Year 2014
81. Trial Exhibit 43: 2014 Final Proposed Assessment for FTCC (June 14, 2017)
82. Trial Exhibit 44: FTCC's Property Tax Return for Tax Year 2015
83. Trial Exhibit 45: 2015 Initial Proposed Assessment for FTCC (August 24, 2015)
84. Trial Exhibit 46: 2015 80% Proposed Assessment for FTCC (October 26, 2015)
85. Trial Exhibit 47: FTCC's Amended Property Tax Return for Tax Year 2015
86. Trial Exhibit 48: 2015 Final Proposed Assessment for FTCC (June 14, 2017)
87. Trial Exhibit 49: FTCC's Property Tax Return for Tax Year 2016
88. Trial Exhibit 50: FTCC's Amended Property Tax Return for Tax Year 2016

89. Trial Exhibit 51: 2016 Final Proposed Assessment for FTCC (June 15, 2017)
90. Trial Exhibit 52: FTCC's Property Tax Return for Tax Year 2017
91. Trial Exhibit 53: 2017 Proposed Assessment for FTCC (June 15, 2017)
92. Trial Exhibit 54: FTCC's Property Tax Return for Tax Year 2018
93. Trial Exhibit 55: Diversified's Property Tax Return for Tax Year 2013
94. Trial Exhibit 56: 2013 Initial Proposed Assessment for Diversified (January 15, 2014)
95. Trial Exhibit 57: 2013 80% Proposed Assessment for Diversified (February 27, 2014)
96. Trial Exhibit 58: Diversified's Amended Property Tax Return for Tax Year 2013
97. Trial Exhibit 59: 2013 Final Proposed Assessment for Diversified (June 14, 2017)
98. Trial Exhibit 60: Diversified's Property Tax Return for Tax Year 2014
99. Trial Exhibit 61: 2014 Initial Proposed Assessment for Diversified (August 12, 2014)
100. Trial Exhibit 62: 2014 80% Proposed Assessment for Diversified (December 16, 2014)
101. Trial Exhibit 63: Diversified's Amended Property Tax Return for Tax Year 2014
102. Trial Exhibit 64: 2014 Final Proposed Assessment for Diversified (June 14, 2017)
103. Trial Exhibit 65: Diversified's Property Tax Return for Tax Year 2015
104. Trial Exhibit 66: 2015 Initial Proposed Assessment for Diversified (August 24, 2015)
105. Trial Exhibit 67: 2015 80% Proposed Assessment for Diversified (October 26, 2015)
106. Trial Exhibit 68: Diversified's Amended Property Tax Return for Tax Year 2015
107. Trial Exhibit 69: 2015 Final Proposed Assessment for Diversified (June 14, 2017)
108. Trial Exhibit 70: Diversified's Property Tax Return for Tax Year 2016
109. Trial Exhibit 71: Diversified's Amended Property Tax Return for Tax Year 2016
110. Trial Exhibit 72: 2016 Proposed Assessment for Diversified (June 15, 2017)
111. Trial Exhibit 73: Diversified's Property Tax Return for Tax Year 2017
112. Trial Exhibit 74: 2017 Proposed Assessment for Diversified (June 15, 2017)
113. Trial Exhibit 75: Diversified's Property Tax Return for Tax Year 2018

114. Trial Exhibit 76: Emails between Jeff Allen and Taylor Ingram (April 11 to May 13, 2013)
115. Trial Exhibit 77: Emails between Jeff Allen and Taylor Ingram (July 29 to August 19, 2013)
116. Trial Exhibit 78: Emails between Jeff Allen and Taylor Ingram (November 20 to December 2, 2013)
117. Trial Exhibit 79: Letter, with certain attachments, from Jeff Allen to SCDOR (February 18, 2014)
118. Trial Exhibit 80: Letter, with certain attachments, from Jeff Allen to SCDOR (February 18, 2014)
119. Trial Exhibit 81: Letter from Jeff Allen to SCDOR (November 6, 2014)
120. Trial Exhibit 82: Email from William Condon to Jeff Allen (February 18, 2015)
121. Trial Exhibit 83: Letter from Jeff Allen to William Condon (April 22, 2015)
122. Trial Exhibit 84: Email from Samuel Crowe to Jeff Lawrimore and Taylor Ingram (August 17, 2015)
123. Trial Exhibit 85: Emails between Jeff Lawrimore and Samuel Crowe (August 17-20, 2015)
124. Trial Exhibit 86: Letter from Jeff Allen to SCDOR (October 8, 2015)
125. Trial Exhibit 87: Emails between Jeff Allen and William Condon (February 18 to March 11, 2016)
126. Trial Exhibit 88: Emails between Jeff Allen and William Condon (March 24 to April 26, 2016)
127. Trial Exhibit 89: Emails between Jeff Allen and William Condon (August 24 to September 22, 2016)
128. Trial Exhibit 90: Email from Jeff Allen to William Condon (October 6, 2016)
129. Trial Exhibit 91: Settlement Agreement (January 8, 2017)
130. Trial Exhibit 92: Letter from Jeff Allen to Taylor Ingram (January 20, 2017)
131. Trial Exhibit 93: Email from Kendra Eaddy to Jeff Lawrimore (May 27, 2017)
132. Trial Exhibit 115: Memorandum from SCDOR to Florence County Auditor with Supplemental Certifications for 2010-2015 (June 14, 2017)

133. Trial Exhibit 116: Memorandum from SCDOR to Georgetown County Auditor with Supplemental Certifications for 2010-2015 (June 14, 2017)
134. Trial Exhibit 117: Memorandum from SCDOR to Lee County Auditor with Supplemental Certifications for 2010-2015 (June 14, 2017)
135. Trial Exhibit 118: Memorandum from SCDOR to Sumter County Auditor with Supplemental Certifications for 2010-2015 (June 14, 2017)
136. Trial Exhibit 119: Memorandum from SCDOR to Williamsburg County Auditor with Supplemental Certifications for 2010-2015 (June 14, 2017)
137. Trial Exhibit 120: Memorandum from SCDOR to Clarendon County Auditor with Supplemental Certification for 2016 (June 15, 2017)
138. Trial Exhibit 121: Memorandum from SCDOR to Florence County Auditor with Supplemental Certification for 2016 (June 15, 2017)
139. Trial Exhibit 122: Memorandum from SCDOR to Williamsburg County Auditor with Supplemental Certification for 2016 (June 15, 2017)
140. Trial Exhibit 123: Memorandum from SCDOR to Sumter County Auditor with Supplemental Certification for 2016 (June 15, 2017)
141. Trial Exhibit 124: Memorandum from SCDOR to Clarendon County Auditor regarding Utility Appeal Resolution Certifications (July 6, 2017)
142. Trial Exhibit 125: Memorandum from SCDOR to Florence County Auditor regarding Utility Appeal Resolution Certifications (July 6, 2017)
143. Trial Exhibit 126: Memorandum from SCDOR to Lee county Auditor regarding Utility Appeal Resolution Certifications (July 6, 2017)
144. Trial Exhibit 127: Memorandum from SCDOR to Sumter County Auditor regarding Utility Appeal Resolution Certifications (July 6, 2017)
145. Trial Exhibit 128: Memorandum from SCDOR to Williamsburg County Auditor regarding Utility Appeal Resolution Certifications (July 6, 2017)
146. Trial Exhibit 129: Memorandum from SCDOR to County Auditors regarding 2017 Annual Utilities Certification (August 16, 2017)
147. Trial Exhibit 130: Revised Memorandum from SCDOR to County Auditors regarding 2017 Utilities Supplemental Certification (August 24, 2017)
148. Trial Exhibit 137: Affidavit of Charles Brewer (January 22, 2018)
149. Trial Exhibit 141: Affidavit of Rick Reames, III (February 7, 2018)

- 150. Trial Exhibit 147: Affidavit of Milton Kimpson (April 5, 2019)
- 151. Trial Exhibit 169: Farmers Entities' Subscriber Chart from 2009-2018
- 152. Trial Exhibit 176: Sample PT-427
- 153. Trial Exhibit 177: Sample PT-429
- 154. Trial Exhibit 178: Sample PT-300 and related schedules and instructions
- 155. Trial Exhibit 184: SC Revenue Procedure #06-2 – Department of Revenue Internal Appeals Process and Procedure (January 11, 2007)
- 156. Trial Exhibit 187: Farmers Entities' Spreadsheet of Revenues

The Undersigned counsel hereby certifies, pursuant to Rule 209(c) of the South Carolina Appellate Court Rules that this Designation contains no matter that is irrelevant to the appeal.

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November 13, 2020
Charleston, South Carolina

The State of South Carolina
In The Court of Appeals

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

Appellate Case No. 2020-000983
Civil Action No. 2017-ALJ-17-0237-CC

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 Dept. of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC,..... Respondents,

of whom

Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC Diversified Services, LLC, are..... Respondents/Appellants.

PROOF OF SERVICE

I hereby certify that I have served a copy of the Initial Brief and Designation of Matter of Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC by electronic mail (see attached sent email) on the parties' counsel of record set out below:

Counsel for Appellants/Respondents

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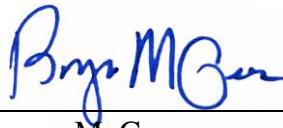
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By: 

Bryson M. Geer

*Attorney for Respondents/Appellants Farmers Telephone
Cooperative, Inc., FTC Communications, LLC and FTC,
Diversified Services, LLC*

Charleston, South Carolina
November 13, 2020

From: [Bryson Geer](#)
To: [Walter H. Cartin \(waltcartin@parkerpoe.com\)](#); [Madison Felder](#); [Michael Kozlarek](#); [Jason Luther](#); [jshealy@scalco.net](#)
Cc: [Gene DuRant](#); [John Von Lehe](#); [Miles Coleman](#); [Lydia Spry](#)
Subject: Clarendon County et al. v. SCDOR and Farmers et al. (Appellate Case No. 2020-000983)
Date: Friday, November 13, 2020 5:14:30 PM
Attachments: [2020.11.13 -- Clarendon Cnty v. SCDOR et al. -- Proof of Service of Initial Brief and Designation of Matter 4845-7490-2226 v.2.pdf](#)
[Farmers Entities" Designation of Matter to be Included in Record of Appeal 4843-0790-1138 v.1.pdf](#)
[F-L Farmers Initial Brief and Designation of Matter 4827-2108-5394 v.1.pdf](#)
[2020.11.12 -- Clarendon Cnty. v. SCDOR et al. -- Initial Brief of Farmers' entities \(Final draft\) 4834-3778-0178 v.2 4833-0048-5586 v.1.pdf](#)

All- Please see attached letter regarding the filing of Farmers' Initial Brief and Designation of Matter in the above matter and a copy both filings, which were electronically filed this afternoon. We have also attached a proof of service (minus a copy of this email), which we will file shortly.

Please don't hesitate to call or email me with any questions or concerns.

Thanks,

Bryson



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November 13, 2020

VIA E-FILING

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
PO Box 11629
Columbia, SC 29211

RE: Clarendon County, et al. v. South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC
ALC Case No.: 17-ALJ-17-0237-CC
Appellate Case No.: 2020-000983
Our File No.: 029623/09019

Dear Ms. Kitchings:

Enclosed for electronic filing in the above matter, please find the Initial Brief and Designation of Matter of Respondents/Appellants Farmers Telephone Cooperative, Inc., FTC Communications, LLC, and FTC Diversified Services, LLC in the above-referenced matter.

By copy of this letter to all counsel, we are hereby serving them with a copy of the above document. We ask that, at your convenience, you return a copy of the attached documents to us bearing the Court's file stamp.

Thank you for your assistance, and please do not hesitate to contact us should the Court require any additional information.

With kind regards,



Bryson M. Geer

BMG:ls

Enclosure

cc: Walter H. Cartin, Esq.
Madison Felder, Esq.
Michael E. Kozlarek, Esq.
Jason P. Luther, Esq. (*all via e-mail*)