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NOV 16 2020
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

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

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

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.

APPELLANTS-RESPONDENTS' MOTION TO EXCEED PAGE LIMIT

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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One..... Appellants-Respondents,

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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:

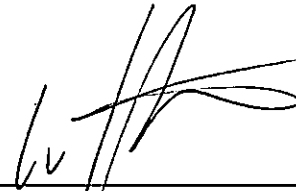
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Columbia, South Carolina
November 12, 2020

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November 12, 2020

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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)
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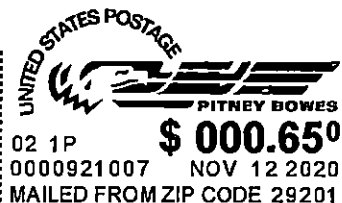

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