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Feb 10 2021

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 FOR THE
INITIAL RESPONDENTS’ BRIEF**

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 (collectively, “Taxing Entities”) request leave to
exceed the 50-page limit in the Initial Brief of Appellants-Respondents 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 (collectively, “Taxpayers”) from *ad valorem* property
taxation. Taxpayers own and operate a complex telecommunications network spread out across

six counties. Because this matter involves how Taxpayers' property is actually used, a detailed discussion of how Taxpayers operate their property is necessary. The complexity of this appeal is further evidenced by the Administrative Law Court's Amended Final Decision which totaled over 100 pages. Moreover, the matter involves nine different tax years and appeals filed by thirteen local governmental entities.

This request for leave to exceed the fifty (50) page limit is also based upon the breadth of issues raised in the Taxpayers' Initial Brief. Taxpayers' Initial Brief totaled fifty (50) pages, excluding the Cover Page, Table of Contents, and Table of Authorities. Taxpayers' Initial Brief raised five (5) distinct arguments, many of which include multiple sub-arguments. Furthermore, many of the arguments raised in Taxpayers' Initial Brief involve issues of first impression in South Carolina, several of which require a detailed explanation and examination of the procedural history of this litigation. That procedural history includes, Taxpayers' administrative appeal process before the South Carolina Department of Revenue which took nearly five years to resolve and the history of the settlement negotiations and agreements between the Taxpayers and the South Carolina Department of Revenue related to the *ad valorem* property taxation issues raised in this appeal.

Based on the foregoing, good cause exists for the Court to grant Taxing Entities' Motion to Exceed Page Limit. Accordingly, Taxing Entities request leave to exceed the 50-page limitation in the Initial Brief of Appellants-Respondents in order to adequately address and completely respond to all issues raised in Taxpayers' Initial Brief.

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Columbia, South Carolina
February 10, 2021

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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.

Of Which, Farmers Telephone Cooperative, Inc., FTC Communications, LLC and FTC
Diversified Services, LLC, are the Respondents-Appellants

PROOF OF SERVICE

The undersigned hereby certifies that on February 10, 2021, 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 for the Initial Respondents’ Brief** 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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February 10, 2021
Columbia South Carolina

From: [Dawson, Jr., Katon E.](#)
To: Jason.Luther@dor.sc.gov; courtorders@dor.sc.gov; john.vonlehe@nelsonmullins.com;
bryson.geer@nelsonmullins.com; gdurant@legaloff.net
Cc: [Cartin, Walt H.](#); [Phillips, J. Evan](#); [Felder, Madison](#); [Beard, Tina M.](#); michael@kozclareklaw.com
Subject: Clarendon County, et. al. vs. SCDOT, et. al. Case No. 2020-000983 Re: Motion to Exceed Page Limit
Date: Wednesday, February 10, 2021 1:58:00 PM
Attachments: [Motion to Exceed Page Limit 2.10.21.pdf](#)

Clarendon County, et. al. vs. SCDOT, et. al., Case No. 2020-000983

Good Afternoon,

Attached for service 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. We intend to file the attached motion with the Court of Appeals today.

Thank you.

Katon Dawson



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February 10, 2021

VIA EMAIL @ CTAPPFILINGS@SCCOURTS.ORG AND U.S. MAIL

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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,

Katon E. Dawson, Jr.

KED

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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