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**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 FOR THE  
INITIAL RESPONDENTS' BRIEF**

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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 (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.

s/Katon E. Dawson Jr.

Walter H. Cartin, SC Bar #78405  
Katon E. Dawson, Jr., SC Bar #101167  
PARKER POE ADAMS & BERNSTEIN LLP  
1221 Main Street, Suite 1100 (29201)  
Post Office Box 1500  
Columbia, South Carolina 29202  
(803) 255-8000 / (803) 255-8017 (fax)  
[waltcartin@parkerpoe.com](mailto:waltcartin@parkerpoe.com)  
[katondawson@parkerpoe.com](mailto:katondawson@parkerpoe.com)

Madison Felder, SC Bar #100606  
PARKER POE ADAMS & BERNSTEIN LLP  
110 East Court Street, Suite 200  
Greenville, South Carolina 29601  
(864) 577-6362 / (864) 242-9888 (fax)  
[madisonfelder@parkerpoe.com](mailto:madisonfelder@parkerpoe.com)

*Attorneys for Appellants - Respondents*

*Of Counsel:*

Michael E. Kozlarek, SC Bar #69330  
KOZLAREK LAW LLC  
Post Office Box 565  
Greenville, South Carolina 29601  
(864) 527-5941  
[michael@kozlareklaw.com](mailto:michael@kozlareklaw.com)

Columbia, South Carolina  
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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:

Jason P. Luther  
General Counsel for Litigation  
P.O. Box 12265  
Columbia, SC 29211-9979  
[Jason.Luther@dor.sc.gov](mailto:Jason.Luther@dor.sc.gov)  
[courtorders@dor.sc.gov](mailto:courtorders@dor.sc.gov)

*Counsel for South Carolina Department of Revenue*

John C. von Lehe, Jr., Esquire  
Bryson M. Geer, Esquire  
Liberty Center, Suite 600  
151 Meeting Street  
Charleston, SC 29401  
[john.vonlehe@nelsonmullins.com](mailto:john.vonlehe@nelsonmullins.com)  
[bryson.geer@nelsonmullins.com](mailto:bryson.geer@nelsonmullins.com)

William E. Durant, Jr., Esquire  
1170 Old West Liberty Street, Suite 1  
Sumter, SC 29150  
[gduyant@legaloff.net](mailto:gduyant@legaloff.net)

*Counsel for Farmers Telephone Cooperative, Inc., FTC Communications, LLC,  
and FTC Diversified Services, LLC*

s/Katon E. Dawson Jr.  
Walter H. Cartin, SC Bar #78405  
Katon E. Dawson, SC Bar #101167  
PARKER POE ADAMS & BERSTEIN LLP  
1221 Main Street, Suite 1100 (29201)  
Post Office Box 1500  
Columbia, South Carolina 29202  
(803) 255-8000 / (803) 255-8017 (fax)  
[waltcartin@parkerpoe.com](mailto:waltcartin@parkerpoe.com)  
[katondawson@parkerpoe.com](mailto:katondawson@parkerpoe.com)

Madison Felder, SC Bar # 100606  
PARKER POE ADAMS & BERSTEIN LLP  
110 East Court Street, Suite 200  
Greenville, South Carolina 29601  
(864) 577-6362 / (864) 242-9888 (fax)  
[madisonfelder@parkerpoe.com](mailto:madisonfelder@parkerpoe.com)

*Attorneys for Appellants-Respondents*

*Of Counsel:*

Michael E. Kozlarek, SC Bar #69330  
KOZLAREK LAW LLC  
Post Office Box 565  
Greenville, South Carolina 29601  
(864) 527-5941  
[michael@kozlareklaw.com](mailto:michael@kozlareklaw.com)

February 10, 2021  
Columbia South Carolina



Katon E. Dawson, Jr.  
*Associate*  
t: 803.253.6854  
f: 803.255.8017  
katondawson@parkerpoe.com

Atlanta, GA  
Charleston, SC  
Charlotte, NC  
Columbia, SC  
Greenville, SC  
Raleigh, NC  
Spartanburg, SC  
Washington, DC

February 10, 2021

VIA EMAIL @ [CTAPPFILINGS@SCCOURTS.ORG](mailto: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*)  
Michael E. Kozlarek, Esquire (*via email*)

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