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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court Of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

RALPH KING ANDERSON, III, CHIEF ADMINISTRATIVE LAW JUDGE

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.

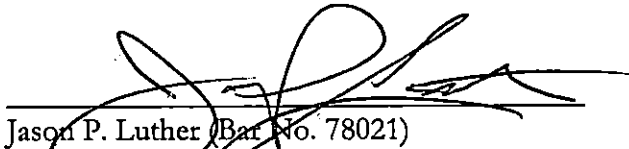
South Carolina Department of Revenue, Farmers Telephone
Cooperative, Inc., FTC Communications, LLC, and FTC
Diversified Services, LLC..... Respondents/Appellants,

SOUTH CAROLINA DEPARTMENT OF REVENUE'S DESIGNATION OF MATTER

In addition to those designations numbered in the Designations of Matter filed by the other parties, the Respondent South Carolina Department of Revenue proposes the following also be included in the Record on Appeal:

1. Trial Exhibit 106 - Memorandums from SCDOR received by Clarendon County Auditor re: 2014 tax year protest by Farmers Coop, FTCC, and Diversified;
2. Trial Exhibit 132 - Affidavit of Joe Moss (November 29, 2017);

3. Trial Exhibit 180 - South Carolina Property Tax Manual dated 2015;
4. Trial Exhibit 183 - SC Technical Advice Memorandum #90-3 (February 27, 1990);
and
5. Consolidated Supplement to Request for Contested Case Hearing at 1, 4 (filed July 17, 2017).



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February 12, 2021

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APPELLATE CASE NO. 2020-

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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,

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

PROOF OF SERVICE

I hereby certify that on February 12, 2021, I caused to be served a copy of the foregoing South Carolina Department of Revenue's Designation of Matter, specified by e-mailing a copy and mailing a copy by United States Mail, postage prepaid, to all counsel of record, as follows:

<List of Counsel Served & Signature page to follow>

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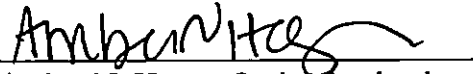
Counsel for Respondents Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School District, Clarendon School District Two, Florence School District One, Florence School District Three, Sumter County School District, Clarendon County Hospital District, Lee County School District, Clarendon School District One

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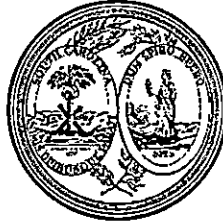
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Office of General Counsel
South Carolina Department of Revenue

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
OFFICE OF THE GENERAL COUNSEL

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Columbia, SC 29210



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February 12, 2021

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SC Court of Appeals

VIA REGULAR MAIL & E-MAIL

The Honorable Jenny Abbott Kitchings
Clerk of Court
South Carolina Court of Appeals
1220 Senate Street
Columbia, SC 29201

Re: Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County, Williamsburg County School District, Clarendon County 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 vs. South Carolina Department of Revenue, Farmers Telephone Cooperative, Inc.; FTC Communications, LLC; and FTC Diversified Services, LLC
Appeal from Administrative Law Court, Docket No.: 17-ALJ-17-0237-IJ
Appellate Case No.: 2020-000983

Dear Ms. Kitchings:

Enclosed for filing is the South Carolina Department of Revenue's Initial Brief and Designation of Matter, along with a Proof of Service for each filing, in the above-referenced matter.

By copy of this letter I am serving all counsel of record with a copy of same.

Should you have any questions, please do not hesitate to contact me at 803-898-5785 or Jason.Luther@dor.sc.gov. My paralegal, Amber Hogan, can be reached at 803-898-5008 or Amber.Hogan@dor.sc.gov.

With my regards, I am

Sincerely,

A handwritten signature in black ink, appearing to read "Jason P. Luther".

Jason P. Luther, Esquire
Chief Legal Officer

JPL/anh
Enclosures

cc: Walter H. Cartin, Esquire
Madison Felder, Esquire
Michael E. Kozlarek, Esquire
Bryson M. Greer, Esquire
John C. von Lehe, Jr., Esquire
William E. Durant, Jr., Esquire
Miles E. Coleman, Esquire



SOUTH CAROLINA
 Department of Revenue
 Office of General Counsel

P.O. Box 12265, Columbia, SC 29211-9979

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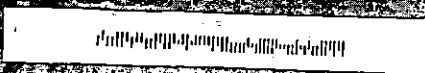


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