

# The South Carolina Court of Appeals

Dennis M. Gallipeau, Appellant,

v.

Richland County; Board of Assessment for  
Richland County; John Cloyd, Tax Assessor for Richland  
County; and Karen Roof, Homestead Exemption Officer  
for Richland County, Respondents.

Appellate Case No. 2012-212577

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## ORDER

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After careful consideration of the petition for rehearing, the Court is unable to discover that any material fact or principle of law has been either overlooked or disregarded, and hence, there is no basis for granting a rehearing. Accordingly, the petition for rehearing is denied.

*John Cannon Jr*

C.J.

*John W. Neather*

J.

*Joseph W. Cerreto*

A. J.

Columbia, South Carolina

cc:

Dennis Gallipeau

Bradley Truman Farrar

**FILED**  
*LG H-1-13*