

RECEIVED

Mar 02 2021

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

Docket No. 18-ALJ-17-0443-CC

Colonial Pipeline Company, Petitioner / Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County, Greenville County,
and York County, Aiken County and Laurens County, Respondents

Of which Aiken County and Laurens County are the Appellants.

NOTICE OF APPEAL

Appellants Aiken County and Laurens County appeal the Honorable Ralph King Anderson, III's Amended Final Order, filed on February 9, 2021 (the "Order"). A copy of the Order is attached hereto as **Exhibit A**. Appellants received the signed Order on February 9, 2021. Aiken County and Laurens County file this Notice of Appeal in accordance with Rule 203 of the South Carolina Appellate Court Rules, within 30 days after receiving Judge Anderson's Amended Final Order on February 9, 2021.

Additionally, on February 25, 2021, Abbeville County, Anderson County, Greenville County and York County filed and served a Notice of Appeal of the Order. A copy of that Notice of Appeal is attached hereto as **Exhibit B**. Aiken County and Laurens County would not oppose the consolidation of this appeal with that appeal pursuant to Rule 214, of the South Carolina Appellate Court Rules.

[SIGNATURE PAGE FOLLOWS]

s/J. Evan Phillips

Walter H. Cartin (SC Bar #78405)
J. Evan Phillips (SC Bar #103679)
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
evanphillips@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

*Attorneys for Appellants
Aiken County and Laurens County*

Columbia, South Carolina
March 2, 2021

Other Counsel of Record:

Burnett R. Maybank, III, Esq.
Jim Rourke, Esq.
Nexsen Pruet, LLC
1230 Main Street, Suite 700
Columbia, South Carolina 29201

Counsel for Colonial Pipeline Company

Jason Luther, Esq.
Marcus D. Antley, Esq.
South Carolina Department of Revenue
Post Office Box 12265
Columbia, South Carolina 29211-9979

Counsel for the South Carolina Department of Revenue

Michael E. Kozlarek, Esq.
Kimila L. Wooten, Esq.
Kozlarek Law, LLC
Post Office Box 565
Greenville, South Carolina 29602-0565

Counsel for Abbeville County, Anderson County, Greenville County, and York County

Exhibit B

To Notice of Appeal

RECEIVED
Feb 25 2021
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. 18-ALJ-17-0443-CC

Colonial Pipeline Company..... Respondent,

v.

South Carolina Department of Revenue,
Aiken County, Laurens County.....Respondents,

and

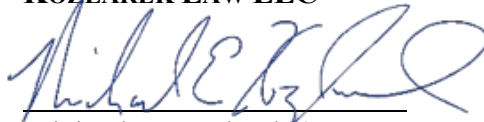
Abbeville County, Anderson County,
Greenville County, and York County.....Appellants.

NOTICE OF APPEAL

Appellants, Abbeville County, Anderson County, Greenville County, and York County (“Appellants”) appeal the Amended Final Order of the Honorable Ralph King Anderson, III, filed February 9, 2021, in the above matter (“Order”), a copy of which is attached as Exhibit A. Appellants received the signed Order on February 9, 2021. Pursuant to South Carolina Appellate Court Rule 203(b)(6), this Notice of Appeal is timely filed within 30 days of receipt of the Order.

[SIGNATURE PAGE, PROOF OF SERVICE, AND ONE EXHIBIT FOLLOW]
[REMAINDER OF PAGE INTENTIONALLY BLANK]

KOZLAREK LAW LLC



Michael E. Kozlarek (SC Bar No. 69330)

michael@kozlareklaw.com

Kimila L. Wooten (S.C. Bar No. 64516)

kim@kozlareklaw.com

330 East Coffee Street (29601)

Post Office Box 565

York, South Carolina 29602-0565

O: 864.527.5941

M: 803.312.3199

F: 864.670.5246

Counsel for Appellants Abbeville County, Anderson County, Greenville County, and York County

February 25, 2021
Greenville, South Carolina

Other Counsel of Record:

Burnett R. Maybank, III, Esq.
Jim Rourke, Esq.
Nexsen Pruet, LLC
1230 Main Street
Suite 700
Columbia, South Carolina 29201

Jason Luther, Esq.
Marcus D. Antley, III, Esq.
South Carolina Department of Revenue
Post Office Box 12265
Columbia, South Carolina 29211-9979

Walter H. Cartin, Esq.
J. Evan Phillips, Esq.
Parker Poe Adams & Bernstein LLP
Post Office Box 1500
Columbia, South Carolina 29202

Madison Felder, Esq.
Parker Poe Adams & Bernstein LLP
110 East Court Street
Suite 200
Greenville, South Carolina 29601

RECEIVED

Feb 25 2021

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. 18-ALJ-17-0443-CC

Colonial Pipeline Company..... Respondent,

v.

South Carolina Department of Revenue,
Aiken County, Laurens County.....Respondents,

and

Abbeville County, Anderson County,
Greenville County, and York County.....Appellants.

PROOF OF SERVICE

I certify that a copy of the foregoing *Notice of Appeal*, has been served on the following on February 25, 2021, by emailing and placing same in the United States mail, postage prepaid, addressed as follows:

Administrative Law Court:

The Honorable Jana E. Cox Shealy
Clerk, South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201
jshealy@scalcal.net

I further certify that a copy of the foregoing *Notice of Appeal*, has been served on the following counsel of record on February 25, 2021, by placing same in the United States mail, postage prepaid, addressed as follows:

Counsel for Colonial Pipeline Company
Burnett R. Maybank, III, Esq.
Jim Rourke, Esq.
Nexsen Pruet, LLC
1230 Main Street
Suite 700
Columbia, South Carolina 29201

and by e-mailing same to bmaybank@nexsenpruet.com and jrouke@nexsenpruet.com

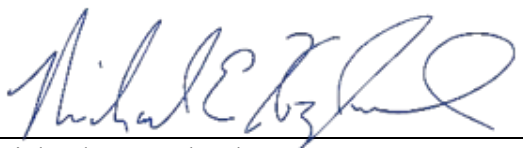
Counsel for the South Carolina Department of Revenue
Jason Luther, Esq.
Marcus D. Antley, III, Esq.
South Carolina Department of Revenue
Post Office Box 12265
Columbia, South Carolina 29211-9979

and by e-mailing same to jason.luther@dor.sc.gov and marcus.antley@dor.sc.gov

Counsel for Intervenors Aiken County and Laurens County
Walter H. Cartin, Esq.
J. Evan Phillips, Esq.
Parker Poe Adams & Bernstein LLP
Post Office Box 1500
Columbia, South Carolina 29202

Madison Felder, Esq.
Parker Poe Adams & Bernstein LLP
110 East Court Street
Suite 200
Greenville, South Carolina 29601

and by e-mailing same to waltcartin@parkerpoe.com, evanphillips@parkerpoe.com, and madisonfelder@parkerpoe.com



Michael E. Kozlarek

RECEIVED

Mar 02 2021

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

Docket No. 18-ALJ-17-0443-CC

Colonial Pipeline Company, Petitioner / Respondent,

v.

South Carolina Department of Revenue, Abbeville County, Anderson County, Greenville County,
and York County, Aiken County and Laurens County, Respondents

Of which Aiken County and Laurens County are the Appellants.

PROOF OF SERVICE

The undersigned hereby certifies that on March 2, 2021, copies of **Aiken County's and Laurens County's Notice of Appeal**, with attachments, were served upon the Administrative Law Court, the Department of Revenue, and all counsel of record via e-mail to counsels' individual AIS email address pursuant to SC Supreme Court COVID Order 2020-05-29-02 as follows:

VIA E-MAIL AND HAND DELIVERY

The Honorable Jana E. Shealy, Clerk
South Carolina Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201
jshealy@scalcalc.net

VIA E-MAIL

Jason Luther, Esq.
Marcus D. Antley, Esq.
South Carolina Department of Revenue
Post Office Box 12265
Columbia, South Carolina 29211-9979
jason.luther@dor.sc.gov
marcus.antley@dor.sc.gov

*Attorneys for South Carolina Department of
Revenue*

VIA E-MAIL

Burnett R. Maybank, III, Esq.
Jim Rourke, Esq.
Nexsen Pruet, LLC
1230 Main Street, Suite 700
Columbia South Carolina 29201
bmaybank@nexsenpruet.com
jrourke@nexsenpruet.com

Attorneys for Colonial Pipeline Company

VIA E-MAIL

Michael E. Kozlarek, Esq.
Kimila L. Wooten, Esq.
Kozlarek Law, LLC
Post Office Box 565
Greenville, South Carolina 29602-0565
michael@kozlareklaw.com
kim@kozlareklaw.com

*Attorneys for Abbeville County, Anderson
County, Greenville County, and York County*

s/J. Evan Phillips

Walter H. Cartin (SC Bar #78405)
J. Evan Phillips (SC Bar #103679)
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
evanphillips@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

*Attorneys for Appellants
Aiken County and Laurens County*



J. Evan Phillips
Associate
t: 803.253.6845
f: 803.255.8017
evanphillips@parkerpoe.com

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

March 2, 2021

VIA E-MAIL ONLY – CTAPPFILINGS@SCCOURTS.ORG
The Honorable Jenny Abbot Kitchings
Clerk, South Carolina Court of Appeals
1220 Senate Street
Columbia, South Carolina 29201

RECEIVED
Mar 02 2021
SC Court of Appeals

Re: Colonial Pipeline Company v. South Carolina Department of Revenue, et al.
Docket No. 18-ALJ-17-0443-CC

Dear Mrs. Kitchings:

Enclosed for filing please find a Notice of Appeal in the above-referenced matter for electronic filing. It is our understanding that a filing fee is not required pursuant to Rule 203(d)(2)(B)(iii), SCACR, as Appellants Aiken County and Laurens County are departments of the State of South Carolina.

By copy of this letter, we are serving the Clerk of the Administrative Law Court, the Department of Revenue, and all counsel of record with a copy of the Notice of Appeal. Should you have any questions regarding this matter, please do not hesitate to contact me.

Sincerely,

s/J. Evan Phillips

J. Evan Phillips

Enclosures

cc: The Honorable Jana E. Shealy, Clerk (with enclosures via E-mail and hand delivery)
Burnett R. Maybank, III, Esq. (with enclosures via E-mail)
Jim Rourke, Esq. (with enclosures via E-mail)
Jason Luther, Esq. (with enclosures via E-mail)
Marcus D. Antley, Esq. (with enclosures via E-mail)
Michael E. Kozlarek (with enclosures via E-mail)
Kimila L. Wooten (with enclosures via E-mail)