

STATE OF SOUTH CAROLINA
In the Court of Appeals
[In the Supreme Court]

APPEAL FROM DORCHESTER COUNTY
Court of Common Pleas

George M. McFaddin, Circuit Court Judge

Case No. 2019-CP-18-00360
Appellate Case No. 2019-001893

CCP Storage, LLC, Appellant,

v.

Dorchester County, Dorchester County Assessor's Office, and Wayne Welch, in his
capacity as chief assessor within said office, Respondents.

RECORD ON APPEAL

RECEIVED
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SC Court of Appeals

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STATE OF SOUTH CAROLINA)	IN THE COURT OF COMMON PLEAS
)	FIRST JUDICIAL CIRCUIT
COUNTY OF DORCHESTER	)	CASE NO. 2019-CP-18-00360
)	
CCP STORAGE, LLC,)	
)	
Plaintiff,)	
)	
v.	)	ORDER GRANTING DEFENDANTS'
	)	MOTIONS TO DISMISS
)	
DORCHESTER COUNTY,)	
DORCHESTER COUNTY)	
ASSESSOR'S OFFICE, AND)	
WAYNE WELCH, in his capacity)	
as chief assessor within said office,)	
)	
Defendants.)	
)	

This action was commenced by the Plaintiff pursuant to SCRCP 57 and S.C. Code Ann. Sec. 15-53-10, et seq., against the Defendants alleging that the Dorchester County Assessor failed to comply with state law in determining the fair market value of Plaintiff's property.

The Defendants interposed a Motion to Dismiss pursuant to SCRCP 12(b)(1), alleging that the Court lacked subject matter jurisdiction and SCRCP 12(b)(6) alleging that the Plaintiff's Complaint failed to state facts sufficient to constitute a cause of action.

The Defendants SCRCP 12(b) motions were heard on April 12, 2019, and for the below stated reasons the court finds that the motions should be granted and the Plaintiff's action should be dismissed without prejudice pursuant to S.C. Code Ann. Sec. 12-60-3390.

The Defendants' motion pursuant to SCRCP 12(b)(1) alleges that the Court lacks subject matter jurisdiction over this controversy. The South Carolina Revenue Procedures Act (RPA) codified in S.C. Code Ann. Sec. 12-60-10, et seq. provides the exclusive remedy for a dispute concerning real property taxes. Section 12-60-20 sets forth the intent of the General Assembly that the RPA provides a straightforward procedure to determine a dispute concerning property taxes. The Section further states that the RPA must be interpreted and construed in accordance with, and in furtherance, of that intent.

The RPA sets forth a detailed procedure which a taxpayer must follow to contest a property tax assessment and the fair market value of property. See S.C. Code 12-60-2510 through 12-60-2540. That procedure includes an objection by the property taxpayer to the Assessor, a notice of right to protest the decision of the Assessor, an appeal to the Board of Assessment Appeals, and then an appeal to the Administrative Law Court.

A review of the Plaintiff's Complaint clearly indicates that the Plaintiff is contesting the valuation which the Assessor has placed upon its property and the resulting taxes assessed by Dorchester County. The Plaintiff alleges that the tax bill issued does not properly reflect the fair market value of its property and that the Assessor violated state law regarding the valuation of Plaintiff's property. The Complaint alleges improper assessment determinations by the Assessor and further alleges that the actual controversy is the amount of taxes owed to Dorchester County. The Complaint contains no allegation that Dorchester County has enacted neither any unconstitutional ordinance, nor any allegation challenging the constitutionality of any statute.

S.C. Code Ann. Sec.12- 60- 80(A) specifically provides that there is no other remedy other than the remedies provided for in the RPA in any case involving the illegal or wrongful collection of taxes or attempt to collect taxes unless the action is one for a declaratory judgment where the sole issue is whether a statute is constitutional. In this limited circumstance, a claim may be brought in circuit court. See 12-60- 80(B). As noted above, there is no such allegation in the Plaintiff's Complaint. If the Plaintiff believes that the Assessor has failed of properly follow state law, the procedures to be followed to remedy this situation are found in S.C. Code Ann. Sec. 12- 60- 2510 through 12- 60- 2540.

The claims made by the Plaintiff in this case are clearly covered by the RPA because (a) they involve the alleged improper assessment of the value of the Plaintiff's property and the tax bill which resulted therefrom, and, (b) the RPA Exception is not applicable. Three South Carolina Supreme Court decisions have held that taxpayers may not challenge local property taxes through lawsuits filed in the circuit court, as that would circumvent the requirements and prohibitions of the RPA. In Brackenbrook North Charleston LP v. County of Charleston, 602 S.E.2d. 39 (S.C. 2004), a group of taxpayers filed suit in circuit court, seeking a writ on mandamus, and declaratory and injunctive relief, concerning perceived higher millage rates applicable to non-owner-occupied residences. In B&A Development, Inc. v. Georgetown County, 641 S.E. 2d. 888 (S.C. 2007), aff'd as modified 605 S.E.2d. 551 (S.C. Ct. App. 2004), a group of taxpayers sued the county, county council, school district, and individual county officers in circuit court concerning the assessment of county property taxes and funding of local schools. In both Brackenbrook and B&A Development, the South Carolina Supreme Court held that the RPA refund claim procedure was the taxpayer's exclusive remedy, and the circuit court actions were dismissed. Finally, in the South Carolina Supreme Court's most recent opinion in Lightner v. Hampton Hall Club, Inc., et al., 798 S.E.2d. (S.C. 2017), the State of South Carolina and South Carolina Department of Revenue (SCDOR) challenged a circuit court ruling that the RPA is only applicable to disputes with SCDOR

concerning property taxes and not a challenge to the collection and retention of admission taxes by the Defendants. The circuit court had ruled that the Respondent was therefore not required to exhaust its administrative remedies under the RPA. The Court reversed the Circuit Court and found the RPA applied to disputes concerning property taxes which may involve the SCDOR or a county or municipality. It noted that Article 9 of the RPA provides procedures for resolving state and county property tax disputes and stated that the preamble of the 2007 amendment intended to include disputes concerning property taxes. The Court noted that the RPA was intended to include disputes concerning property taxes. The Court further found that there is no other remedy other than those provided in the RPA in any case involving the illegal or wrongful collection of taxes or attempt to collect taxes. S.C. Code Ann. Sec. 12-60-80(A). The RPA requires if a taxpayer brings an action covered by the RPA in circuit court, the circuit court must dismiss the case without prejudice. See S.C. Code Ann. Sec. 12-60-3390.

Based upon the foregoing, the Defendants' Motion to Dismiss pursuant to SCRPC 12(b)(1) is granted inasmuch as the Court lacks subject matter jurisdiction over the controversy alleged by the Plaintiff in its Complaint.

The Defendants also moved to dismiss pursuant to SCRPC12(b)(6) alleging that the Plaintiff's Complaint failed to allege facts sufficient to constitute a cause of action. A review of the allegations contained in the Plaintiff's Complaint as well as the reasonable inferences to be drawn therefrom fail to allege any exception to the exclusive remedy provided for in the RPA. See 12- 60- 80(B). As noted above the only exception to the exclusive remedy of the RPA is an action for a declaratory judgment where the sole issue is whether a statute is constitutional. In that case, the action may be maintained in circuit court. There is no allegation of such unconstitutionality nor can any inference be drawn alleging such unconstitutionality. On this basis, the Defendants' Motion to Dismiss pursuant to SCRPC 12(b)(6) is also granted.

IT IS THEREFORE ORDERED that the Defendants' Motions to Dismiss pursuant to SCRPC 12(b)(1) and SCRPC 12(b)(6) are granted. This dismissal is without prejudice pursuant to S.C. Code Ann. Sec. 12-60-3390.

AND IT IS SO ORDERED.

George M. McFaddin, Jr.,
Circuit Court Judge, At-Large

_____, 2019

Sumter, South Carolina



Dorchester Common Pleas

Case Caption: CCP Storage LLC VS Dorchester County Assessors Office ,
defendant, et al
Case Number: 2019CP1800360
Type: Order/Dismissal

So Ordered

S/George M. McFaddin, Jr., #2759

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4. The Defendant Dorchester County is a body politic of the State of South Carolina and conducts its business at 201 Johnston Street, St. George, South Carolina 29477.
5. The Defendant Dorchester County Assessor's Office is an administrative department of Dorchester County and conducts its business primarily at 201 Johnston Street, St. George, South Carolina 29477.
6. The Defendant Wayne Welch serves as chief assessor in the Dorchester County Assessor's Office, and conducts business address at 201 Johnston Street, St. George, South Carolina 29477.

VENUE

7. The action for which the Plaintiff brings this Declaratory Judgment involves the refusal of the Dorchester County Assessor's Office to issue a tax bill for the year 2018, which properly reflects the "fair market value" of the Property consistent with the laws of the state of South Carolina, specifically Section 23-37-3140. Venue, therefore is proper in the Circuit Court of Dorchester County. Further, the Plaintiff asserts that such a Declaratory Judgment is in compliance with the requirements of Section 12-60-80 of the South Carolina Code of Laws, 1976, as amended, in that the actions of Dorchester County Assessor's Office violate the provisions of Section 6 of Article X of the South Carolina Constitution, specifically the actions of the Dorchester County Assessor's Office as set forth below violates the mandate of the State Assembly, specifically it is the sole responsibility of the General Assembly to establish, through the enactment of general law, and not through the enactment of local legislation pertaining to a single county or other political subdivision. Furthermore, the Dorchester County Assessor's Office taxing

of the value of the improvements made to the Property violates the provisions of Sections 12-37-3140 (E) and 12-37-670 of the South Carolina Code of Laws, 1976, as amended.

NATURE OF ACTION

8. The Plaintiff is the owner of that certain parcel of land situate in the County of Dorchester, City of North Charleston, State of South Carolina, located off of Ashley Phosphate Road, having TMS #172-00-00-066.
9. The Plaintiff, or its parent company Carolina Capital Partners, LLC, acquired the Property and other parcels in the year 2006 and have continued to own the Property as of the date of the filing of this Complaint.
10. At the time of the acquisition of the Property, it was a vacant lot, containing no improvements and has been classified by the Dorchester County Tax Assessor's Office as "unimproved property" since its acquisition until December 31, 2018.
11. On or about September 2016, the Plaintiff sought a construction permit from the City of North Charleston, a copy of said permit attached as Exhibit "A".
12. Subsequent to the issuance of a construction permit, the Plaintiff commenced construction of a multi-story building and proceeded with said construction until the facility was completed about the end of December 2017; a Certificate of Occupancy was issued on December 7, 2017, a copy of the Certificate of Occupancy is attached hereto as Exhibit "B".
13. At some point during the fourth quarter of 2018, the Plaintiff received a Notice of Valuation, Classification & Assessed Value (the "Notice of Valuation"), a copy of said Notice of Valuation is attached as Exhibit "C". Per the Notice of Valuation,

the reason given for the new determination of the value of the Property was because there was "New Construction".

14. At some point during the fourth quarter of 2018, the Plaintiff received a Notice of a Tax Bill, in which the Tax Assessor's Office asserted that the fair market value of the Property to be \$6,517,480.00, a corresponding total assessment of \$391,070, equating to a tax liability of \$163,675.75, a copy of said tax bill is attached as Exhibit "D".
15. Randolph W. Cooper, as an authorized agent of the Plaintiff made several attempts to speak with a representative of the Dorchester County Assessor's Office to discuss the bill and to obtain an explanation as to the basis for the Dorchester County Assessor's Office changing the value of the Property from \$1,029,710.00 as of December 31, 2017, to a current value of \$6,517,480.00 as of December 31, 2018, as it is the opinion of the Plaintiff that the occasion cited by the Dorchester County Assessor's Office was not listed as one of the four occasions set forth in Section 12-37-3135, in which a county may change the value of a parcel of land nor did the actions of Dorchester County Assessor's Office comply with the provisions of Section 12-37-3140 (E) and Section 12-37-670 (B).
16. On or about January 3, 2019, Randolph W. Cooper received an email from Luanne Knight, an appraiser with the Dorchester County Assessor's Office that the Property would be treated as "improved property" as of December 31, 2017 and therefore the fair market value assigned to the Property by the Tax Assessor's Office would remain at \$6,517,480.00, a copy of said email is attached Exhibit "E".

UNDERLYING ACTION

17. Article X of the South Carolina Constitution, per Section 6 specifically limits the occasions when a county may re-determine the fair market value of properties within its jurisdiction to two: (i) every five years or, (ii) where there is an assessable transfer of interest. State Statute Section 12-37-3140 has expanded the occasions when a county may re-determine the fair market value of property located within its jurisdictions to four: (i) the base year, (ii) December 31st of the year in which an assessable transfer of interest has occurred, (iii) as determined on appeal, or (iv) as it may be adjusted in a county-wide reassessment program conducted pursuant to Section 12-43-217.
18. The actions of Dorchester County Assessor's Office to re-determine the fair market value of the Property and thereby to impose a significantly higher tax liability violates Article X of the State Constitution in that the Dorchester County Assessor's Office is failing to strictly adhere to the provision that a county may not enact its own legislation as it relates to the method for assessment of real property. The essence of the actions of the Dorchester County Assessor's Office is to create a fifth occasion in which a county may re-determine the fair market value of real property and thereby issues a new assessment value, which action usurps the legislative rights reserved solely to the General Assembly.
19. Section 12-37-670 (B) of the South Carolina Code of Laws permits a limited exception available to counties to tax improvements in the next calendar quarter following the tax year when the improvements are completed and fit for use. However, in order for a county to avail itself of the provisions of this statute, the

county must enact an ordinance that authorizes said county to list for taxation unimproved property in the first day of the next calendar quarter after a certificate of occupancy is issued for the new structure. In the case at hand, Dorchester County Council has not enacted such an ordinance as required per the provisions of Section 12-37-670. Therefore, the actions of Dorchester County Assessor's Office violate the provisions of Sections 12-37-3140 and 12-37-670 (B), and as such the Plaintiff is seeking ruling that act of reassessing the property be held invalid.

20. The Plaintiff asserts that Dorchester County Assessor's Office has failed to enact such an ordinance as required by Section 12-37-670, and therefore by the terms of Section 12-37-670 (B), Dorchester County Assessor's Office may not prior to an event described in Section 12-37-3140, adjust the fair market value of a parcel of land that has been recently improved.

DECLARATORY JUDGMENT

21. Plaintiff repeats and realleges each and every allegation contained in Paragraphs 1 through 18 as if fully set forth herein.
22. An actual controversy exists between Plaintiff and the Defendants as to actual amount of taxes owed Dorchester County in connection with the Plaintiff's ownership of the Property for the tax year 2018.
23. To protect the rights and interests of the property owner of the parcel identified as TMS #172-00-00-066, Plaintiff requires a declaration that the Defendants violated the constitutional mandates of Article X of the South Carolina Constitution, as well as the mandates of the General Assembly espoused in Section 12-37-3140 (A) and (E), as well as Section 12-37-670 (B).

WHEREFORE, Plaintiffs request judgment as follows:

1. That this Court determine and declare that the Dorchester County Assessor's Office failed to adhere to the provisions of Section 6 of Article X of the South Carolina Constitution, as well as Section 12-37-3140 (A), specifically Dorchester County Assessor's Office' actions to re-determine the fair market value of the Property solely on the basis that the occasion is the result of the taxpayer making substantial improvements to his property and to subsequently issue a tax bill based on this new value;
2. That this Court determine and declare that the Dorchester County Assessor's Office failed to adhere to the provisions of Section 12-37-3140 (E) and Section 12-37-670;
3. That this Court direct Wayne Welch, as chief assessor of the Dorchester County Assessor's Office issue to Plaintiff a new tax bill that shows the proper tax liability the same as the previous year, specifically the amount of \$26,506.45;
4. That this Court grant to Plaintiffs its costs and attorney's fees incurred herein; and
5. That this Court Grant such other and further relief as may be just and proper.

s/Randolph W. Cooper
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ATTORNEY FOR PLAINTIFF

February 22, 2019
Charleston, South Carolina

STATE OF SOUTH CAROLINA)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF DORCHESTER	)	CASE NO.: 2019-CP-18-00360
)	
CCP STORAGE, LLC)	
)	
)	
Plaintiff,)	
)	
VS.	)	MOTION FOR
	)	EXPEDITED HEARING ON
DORCHESTER COUNTY,	)	DECLARATORY JUDGMENT COMPLAINT
DORCHESTER COUNTY)	
ASSESSOR'S OFFICE, AND)	
WAYNE WELCH, in his capacity)	
As chief assessor within said office)	
)	
)	
Defendants.)	
)	

TO: John G. Frampton, Bradley A. Mitchell, Esquires, Attorneys for Defendants

The Plaintiff, by and through its undersigned attorney, file this motion for an expedited hearing in connection with the Declaratory Judgment Complaint filed by the Plaintiff with this Court on February 22, 2019, Case No. 2019-CP-18-00360. In support hereof, the Plaintiff states as follows:

BACKGROUND

1. The Plaintiff has filed its Complaint seeking a Declaratory Judgment that would provide amongst other relief an Order from this Court directing the Dorchester County Tax Assessor's Office issue a new assessment of property owned by the Plaintiff consistent with the mandates of Section 6 of Article X of the South Carolina Constitution and Section 12-37-3140 of the South Carolina Code of laws, 1976 as amended and, in conformance with said Constitutional provisions and state statute, to issue a tax bill for the year 2018 in the amount of \$26,496.83.

2. The attorneys on behalf of the Defendants have filed a Motion to Dismiss which is scheduled to be heard on April 12, 2019.

3. In order for this Court to be a position to fully address the issues raised by the Defendants, this Court will be required to give considerations to the arguments being proffered by the Plaintiff, and as such the principles of judicial expediency and judicial economy suggest that the Plaintiff's request as set forth in the Declaratory Judgment Complaint be heard at the same time as the Motion to Dismiss is heard.

4. There are no disputes related to the facts in the present case. The only matters to be decided by this Court relate specifically to a determination of this Court as to certain Constitutional provisions and state statutes relating to those occasions when it is appropriate for a county tax assessor to re-determine the value of a taxpayer's property and to adjust the tax liability related to an increase in value.

5. There is no discovery that must first take place before the hearing, and therefore an expedited hearing will not be prejudicial to the Defendants.

6. To delay the hearing as to Plaintiff's request for equitable relief will impose significant hardships to the Plaintiff as penalties for failure to pay will continue to accrue.

WHEREFORE, for the reasons set forth above, the Plaintiff respectfully requests that this Honorable Court approve the accompanying order.

Respectfully submitted,

s/Randolph W. Cooper

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ATTORNEY FOR PLAINTIFF

March 25, 2019
Charleston, South Carolina

STATE OF SOUTH CAROLINA)	IN THE COURT OF COMMON PLEAS
	)	FIRST JUDICIAL CIRCUIT
COUNTY OF DORCHESTER	)	CASE NO. 2019-CP-18-00360
)	
CCP STORAGE, LLC,)	
)	
Plaintiff,)	
)	
v.	)	DEFENDANTS' MOTION TO
	)	DISMISS PURSUANT TO
DORCHESTER COUNTY,	)	RULES 12(b)(1) and 12(b)(6) SCRCP
DORCHESTER COUNTY)	
ASSESSOR'S OFFICE, AND)	
WAYNE WELCH, in his capacity)	
As chief assessor within said office,)	
)	
Defendants.)	
)	

TO: Randolph W Cooper, Esq., Attorney for the Plaintiff

PLEASE TAKE NOTICE that the Defendants, by and through their undersigned attorney, will move before the Presiding Judge for the Dorchester County Court of Common Pleas at the Dorchester County Courthouse, St. George, South Carolina, at 9:30 AM on the 10th day after service hereof, or at such other time and place as is convenient to the Court, for an Order dismissing the Plaintiff's Complaint pursuant to Rule 12(b)(1) and Rule 12(b)(6), SCRCP.

The basis for this Motion is that the South Carolina Revenue Procedures Act ("RPA") codified at S.C. Code Ann. Sec. 12-60-10, et. seq. provides the exclusive remedy for a dispute concerning real property taxes.

The General Assembly in enacting the RPA set forth its intent "to provide to the people of this State with a straightforward procedure to determine ... **a dispute concerning property taxes.**" S.C. Code Ann. Sec. 12-60-20 (emphasis added). Moreover, the General Assembly made it clear that the RPA "must be interpreted and construed in accordance with, and in furtherance of, that intent." Id.

To achieve those ends, the RPA provides specific remedies for contesting a property tax assessment made by the County Assessor. Those remedies include a procedure by which a taxpayer may object to a property tax assessment by first going to the County Assessor, next to the County Board of Assessment Appeals, and then to the Administrative Law Court. S.C. Code Ann. Sec. 12-60-2510 through 12-60-2540.

These remedies are exclusive. Section 12-60-80(A) of the RPA specifically states the following: "Except as provided in subsection (B), there is no remedy other than those provided in this chapter in any case involving the illegal or wrongful collection of taxes or attempt to collect

taxes.” The exception set forth in subsection (B), referred to herein as the “RPA Exception”, is for “an action for declaratory judgment where the sole issue is whether a statute is constitutional.” S.C. Code Ann. Sec. 12-60-80(B). However, the terms of the RPA Exception provide that it “does not indicate a claim that [a] statute is unconstitutional **as applied to a person or a limited class or classes of persons.**” S.C. Code Ann. Sec. 12-60-80 (B) (emphasis added).

Here, the Complaint confirms this case involves a dispute concerning property taxes. It alleges the Plaintiff received a Notice of Valuation, Classification and Assessed Value and a Tax Bill. Plaintiff alleges attempts to discuss the bill and the change in valuation with County Assessor and the he inappropriately redetermined the fair market value of its property resulting in a higher assessed value and corresponding significantly higher tax liability. The Complaint seeks an Order to direct the Assessor to issue a new tax bill based upon the Assessor’s failure to adhere to appropriate legislative guidance regarding the assessment of property.

The Complaint confirms that the RPA Exception does not apply since there are no allegations alleging the unconstitutionality of any statute. Although the Plaintiff attempts to justify seeking a declaratory judgment in Circuit Court in order to fall within the RPA Exception, at best, the allegations set forth a claim the Assessor failed to follow valid statutory law as well as a constitutional provision. These allegations, however, are clearly not a claim where the sole issue is whether a statute is unconstitutional which would allow circuit court intervention by way of declaratory judgment.

As noted above, the claims asserted by the Plaintiff involve a property tax dispute, however, “there is no remedy other than those provided in this chapter in any case involving the illegal or wrongful collection of taxes or attempt to collect taxes.” S.C. Code Ann. Sec. 12-60-80(A). The RPA also provides that the jurisdiction to decide such tax disputes is vested exclusively in the Administrative Law Court: “[i]f a taxpayer brings an action covered by this chapter in circuit court, the circuit court shall dismiss the case without prejudice.” S.C. Code Ann. Sec. 12-60-3390.

The claims made by the Plaintiff in this case are clearly covered by the RPA because (a) they involve the alleged improper assessment of the value of the Plaintiff’s property and the tax bill which resulted therefrom and (b) the RPA Exception is not applicable. This has been confirmed in three South Carolina Supreme Court decisions which held taxpayers may not challenge local property taxes through lawsuits filed in the circuit court, since that would circumvent the requirements and prohibitions of the RPA. In Brackenbrook North Charleston LP v. County of Charleston, 602 S.E.2d. 39 (S.C.2004), a group of taxpayers filed suit in circuit court, seeking a writ on mandamus, and declaratory and injunctive relief, concerning perceived higher millage rates applicable to non-owner-occupied residences. In B&A Development, Inc. v. Georgetown County, 641 S.E. 2d. 888 (S.C. 2007), aff’d as modified 605 S.E.2d. 551 (S.C. Ct. App. 2004), a group of taxpayers sued the county, county council, school district, and individual county officers in circuit court concerning the assessment of county property taxes and funding of local schools. In both Brackenbrook and B&A Development, the South Carolina Supreme Court held that the RPA refund claim procedure was the taxpayer’s exclusive remedy, and the circuit court actions were dismissed. Finally, in the South Carolina Supreme Court’s most recent opinion in

Lightner v. Hampton Hall Club, Inc., et. al., 798 S.E.2d. (S.C. 2017), the State of South Carolina and South Carolina Department of Revenue challenged a circuit court ruling that the RPA is only applicable to disputes with SCDOR concerning property taxes and not a challenge to the collection and retention of admission taxes by the Defendants. The circuit court had ruled that the Respondent was therefore not required to exhaust its administrative remedies under the RPA. The Court reversed the circuit court and found the RPA applied to disputes concerning property taxes which may involve the SCDOR or a county or municipality. It noted that Article 9 of the RPA provides procedures for resolving state and county property tax disputes and stated that the preamble of the 2007 amendment intended to include disputes concerning property taxes. The Court noted as it had previously held the RPA was intended to include disputes concerning property taxes. The Court further found that there is no other remedy other than those provided in the RPA in any case involving the illegal or wrongful collection of taxes or attempt to collect taxes. S.C. Code Ann. Sec. 12-60-80(A). The RPA required that if a taxpayer brings an action covered by the RPA in circuit court, the circuit court must dismiss the case without prejudice. S.C. Code Ann. Sec. 12-60-3390

Here the Plaintiff seeks to challenge the assessed value established by the County Assessor and the tax bill issued pursuant to that value. The Plaintiff has improperly filed suit in this Court which lacks subject matter jurisdiction to hear its property tax-based claim. The Plaintiff has failed to assert any allegation as to the constitutionality of any statute in order to fall within the RPA Exception nor has the Plaintiff alleged that it exhausted its administrative remedies under the RPA. Even if the Plaintiff had followed the administrative remedies under the RPA, jurisdiction for any appeal lies with the Administrative Law Court and not the circuit court. Therefore, the Complaint of the Plaintiff must be dismissed, as required by S.C. Code Ann. Sec. 12-60-3390 pursuant to Rule 12(b)(1) and Rule 12(b)(6), SCRCP.

Respectfully submitted,

s/John G. Frampton

s/Bradley A. Mitchell

John G. Frampton, Esquire

Bradley A. Mitchell, Esquire

Attorneys for Defendants

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St. George, South Carolina

March 1, 2019

STATE OF SOUTH CAROLINA
COUNTY OF DORCHESTER

COURT OF COMMON PLEAS
2019-CP-18-00360

CCP Storage, LLC,)
)
Plaintiff) TRANSCRIPT OF RECORD
)
-vs-)
) April 12, 2019
Dorchester County)
Assessors Office,)
) St. George, South Carolina
Defendant)

B E F O R E:

The Honorable George M. McFaddin, Jr., Judge

A P P E A R A N C E S:

Randolph W. Cooper, Esquire
Attorney for the Plaintiff

John G. Frampton, Esquire
Attorney for the Defendant

Bradley Mitchell, Esquire
Attorney for the Defendant

Reported By:

Yvestre Torres, OCR
Circuit Court Reporter for the
First Judicial Circuit

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EXHIBITS

<u>NO</u>	<u>DESCRIPTION</u>	<u>ID</u>	<u>EVIDENCE</u>
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NO EXHIBITS INTRODUCED

1 THE CLERK: Next on the roster,
2 2019-CP-18-360, CCP Storage, LLC v. Dorchester County
3 Assessors Office. We have a motion to dismiss, filed
4 by Dorchester County, and a motion for declaratory
5 judgment, filed by the Plaintiff.

6 THE COURT: Gentlemen, as I mentioned
7 earlier, I think most likely I'll hear what all of you
8 have to say. So far, this will be the first I take
9 under consideration today, most likely. So what motion
10 do we want to do first?

11 MR. FRAMPTON: Hopefully, my motion to
12 dismiss. The only two motions that I have that have
13 been e-filed that I'm aware of is my motion to dismiss
14 under 12(b)(6) and 12(b)(1) and Plaintiff's motion for
15 an expedited hearing. If the Court grants my motion,
16 of course, that takes care of the problem.

17 THE COURT: Yes, sir.

18 MR. FRAMPTON: If the Court denies my
19 motion, then I have 15 days to answer. So the issues
20 really aren't even joined yet in terms of my filing
21 an answer on behalf of all defendants, the 12(b)(6)
22 and 12(b)(1) motion for stay is the time to answer.

23 THE COURT: Okay. I will most likely listen
24 to both sides here, and then get you a ruling some time
25 early next week during chambers week. So you first.

1 MR. FRAMPTON: May it please the Court.

2 THE COURT: Yes, sir. Go ahead.

3 MR. FRAMPTON: Thank you. I'm John
4 Frampton. I am the Dorchester County attorney.
5 With me is Brad Mitchell. He's the deputy county
6 attorney and Wayne Welch, who's our county assessor.

7 The county has filed a motion to dismiss
8 pursuant to 12(b)(1) for lack of subject matter
9 jurisdiction in this Court and a motion under 12(b)(6)
10 for failure to state the facts sufficient to constitute
11 a cause of action.

12 Both of those motions are grounded in the
13 Administrative Procedures Act and the Revenue Procedures
14 Act, which is codified in Section 12-60-10 et seq.
15 of the code and deal with the right of the Plaintiff
16 to seek a declaratory judgment in circuit court versus
17 following the requirements of the Revenue Procedures
18 Act, which is codified in code sections I've discussed.

19 I think it's important for the Court to look
20 at what the allegations are in the complaint, that is,
21 what are the issues raised by the Plaintiff in regard
22 to his claim that he is entitled to a declaratory
23 judgment in circuit court versus following the
24 procedures set forth in the RPA.

25 First, Paragraph 7 of the complaint alleges

1 that the tax bill, which Dorchester County issued,
2 does not properly reflect the fair market value of the
3 Plaintiff's property. It further contains allegations
4 that the actions of the Dorchester County assessor
5 violate the South Carolina Constitution and state law
6 regarding how real property is valued. This paragraph
7 contests the assessed value established by the
8 Dorchester County assessor.

9 Paragraphs 9 through 16 of the complaint
10 all deal with the way Dorchester County determined
11 the assessment value of the Plaintiff's property.
12 Paragraphs 18, 19 and 20 all challenge the actions
13 of the assessor.

14 Paragraph 22 is really the telling paragraph
15 because the Plaintiff alleges that the actual
16 controversy between the Plaintiff and the Defendants
17 is the actual amount of taxes owed to Dorchester County.
18 That is the issue presented by the Plaintiff in their
19 complaint.

20 Paragraph 23 of the complaint alleges
21 the Defendant failed to follow applicable law regarding
22 the assessment of property taxes. What's important
23 to note, Your Honor, is that there are no allegations
24 in the complaint, in this declaratory judgment action,
25 that the county has enacted any unconstitutional

1 ordinance, nor is there any challenge to the
2 constitutionality of any statute. And that is critical
3 for the Court in terms of the applicability of the
4 Revenue Procedures Act to the claim sought by the
5 Plaintiff.

6 Again, the Revenue Procedures Act is
7 codified in 12-60-10 in the following sections,
8 which are voluminous in the code. It provides the
9 exclusive remedy for a dispute concerning real property
10 taxes. Section 12-60-20 sets forth the General
11 Assembly's intent that the Revenue Procedures Act
12 provide a straightforward procedure to determine
13 a dispute concerning property taxes.

14 The section further states, "That it must
15 be interpreted and construed in accordance with and
16 in furtherance of that intent," and that is a direct
17 quotation from that code section.

18 In fact, the Revenue Procedures Act
19 in Section 12-60-2510 through Section 2540 set forth
20 the procedure that a taxpayer must follow to contest
21 a property tax assessment and the fair market value
22 of real property as determined by the assessor.

23 That procedure includes an objection by
24 the property taxpayer to the assessor, a notice of right
25 to protest a decision and appeal to the board of

1 assessment appeals, and finally, assuming that all
2 of those remedies are not sufficient for the Plaintiff,
3 the appeal goes to the administrative law court.

4 It does not go to circuit court; it goes to the ALC.

5 What's critical in this matter, Your Honor,
6 is that Section 12-60-80(a) specifically provides that
7 unless you fall within subsection (b) of that section,
8 there is no other remedy, other than the remedies
9 provided for in the Revenue Procedures Act, in any case
10 involving the illegal or wrongful collection of taxes
11 or attempt to collect taxes.

12 12-60-80, subsection (b), contains what
13 is referred to as the Revenue Procedures Act Exception.
14 That exception to the exclusivity of remedies under
15 the Revenue Procedures Act provides that if it is
16 an action for a declaratory judgment, seeking to find
17 that a statute is unconstitutional, then you may bring
18 a DJ action in circuit court.

19 That is not what the Plaintiff has alleged
20 in his complaint. The Plaintiff has alleged that the
21 assessor has, supposedly, not followed the constitution
22 or not followed state law in how he determined the
23 assessed value of Plaintiff's property.

24 That is not a challenge to the
25 constitutionality of any statute, which is the only

1 exception under the RPA for the exclusivity provisions
2 that the RPA must be followed in regard to any contest
3 regarding assessed value, the collection of taxes,
4 or the fair market value of real estate.

5 In fact, I think the General Assembly
6 specifically found that there could be actions brought
7 in circuit court for declaratory judgment seeking the
8 kind of relief that the Plaintiff is seeking, and yet
9 not following the RPA. Because in Section 12-60-3390
10 of the Revenue Procedures Act that section provides
11 that the circuit court must dismiss, must dismiss,
12 without prejudice, any case that is brought concerning
13 a dispute covered by the Revenue Procedures Act in
14 circuit court.

15 So the legislature specifically has
16 acknowledged that, hey, if you bring it to circuit
17 court, it doesn't belong in circuit court, the RPA must
18 be followed, the circuit court must dismiss the action
19 without prejudice so that the RPA could be followed.

20 There are three South Carolina Supreme Court
21 cases, which I believe are directly on point. There is
22 no supreme court case in this state that I have found
23 that contradicts my argument. I lay that out to the
24 Court. I've cited them in my motion to dismiss.
25 I would be happy to hand out copies for the ease

1 of reference of the Court, if that's acceptable.

2 THE COURT: Yes, sir.

3 MR. FRAMPTON: I have previously provided
4 them to Plaintiff's counsel some time ago. But all
5 three of these cases deal with dismissals of actions
6 brought in circuit court where the RPA was not followed.
7 The Brackenbrook v. North Charleston case involved
8 an ordinance by the city -- County of Charleston,
9 rather, that exempted owner-occupied primary residence
10 from a 15-percent cap of the ATI.

11 The issue before the Court was, was the
12 circuit court obligated to dismiss the case, which was
13 a refund case, because the taxpayers failed to exhaust
14 their administrative remedies. The Court analyzes the
15 Revenue Procedures Act, finds that it is a procedure
16 to determine any disputed revenue liability, declaratory
17 judgment is prohibited, that the sole issue is whether
18 -- the sole issue with regard to the exemption from
19 the procedures of the RPA is whether a statute is
20 constitutional, which may be brought to circuit court.
21 That is not what's being sought here.

22 There's no challenge to the
23 constitutionality of any statute or any ordinance
24 of Dorchester County. Rather, they're challenging
25 how the assessor did something, was the appropriate

1 procedure followed by the assessor, was what he did
2 in compliance with state law. All those types of
3 matters are addressed in the RPA, and the procedures
4 that are set forth in the RPA to contest and assess
5 value determined by the county assessor.

6 B and A Development Incorporated, which is
7 a 2007 case, addresses the same issues. It sets forth
8 and states that the Revenue Procedures Act contains many
9 procedures for taxpayers challenging their property tax
10 assessments. The relief under the act is limited to
11 these types of protests. It goes on to say that it
12 is for any disputed revenue liability, this Court must
13 first look to the act when faced with a question of
14 a county tax protest procedure. Again, the appropriate
15 avenue was for the Court to dismiss the action without
16 prejudice.

17 The last case is a 2017 case, Lightner v.
18 Hampton Hall, which dealt with the appropriateness of
19 a hospitality tax that was charged. The Court again
20 analyzes the RPA and finds that the case must be
21 dismissed because the RPA is designed to include any
22 disputes concerning property taxes, and that the RPA
23 exception, which is a remedy to challenge the
24 unconstitutionality of any statute, was not raised,
25 and therefore, the exclusive remedy is under the RPA.

1 Your Honor, I think the case law is clear.
2 There is no case law that differs from the cases that
3 I have handed up. The cases cited by Plaintiff do not
4 deal with the applicability of the RPA and the ability
5 to bring a DJ action for a disputed tax liability in
6 circuit court versus bringing and following the
7 procedures under the RPA.

8 In conclusion, I believe that the
9 Plaintiff's -- I'm sorry -- the Defendant's motion
10 to dismiss under 12(b)(1) must be granted. Inasmuch
11 as the RPA is the exclusive remedy as determined by the
12 legislature, and, therefore, the circuit court does not
13 have subject matter jurisdiction, and finally to dismiss
14 under 12(b)(6) in that there is no allegation contained
15 in the Plaintiff's complaint alleging the
16 unconstitutionality of any statute or ordinance of
17 Dorchester County, which would allow the circuit court
18 to entertain a declaratory judgment action. Thank you,
19 sir.

20 THE COURT: All right, sir. Yes, sir.

21 MR. COOPER: Your Honor, may it please
22 the Court. My name is Randy Cooper. I represent the
23 Plaintiff, CCP Storage, LLC. I have with -- at my desk
24 with me is my assistant, Beth Henckel and my esteemed
25 colleague, Michael Brickman.

1 Michael is here under two circumstances.
2 Michael Brickman, Blair Hahn and myself, three
3 attorneys, we formed a limited liability company to
4 invest in property, and so we are all members of this
5 limited liability company.

6 THE COURT: Yes, sir.

7 MR. BRICKMAN: I want to bring to the
8 Court's attention, I actually do not own any of it.
9 I think I'm the manager of an LLC my children own,
10 for which I am unpaid, and my wife says overpaid.

11 MR. COOPER: Your Honor, I would like
12 to give you some factual background. I know you had
13 an opportunity to read the facts, but I will be very
14 brief ---

15 THE COURT: Yes, sir.

16 MR. COOPER: --- on that. But in 2006,
17 the mayor approached our group and said that he was
18 trying to get some people committed to buying vacant
19 lots, vacant buildings, renovate them and bring in
20 tenants and revive these areas.

21 He approached us about two shopping centers.
22 One shopping center was completely empty. And he said
23 if we spent the money to renovate it that he had a group
24 that would lease it. And we spent a few million dollars
25 of our money, renovated it. And true to his word he had

1 this national calling company that leased the property
2 from us, and that has worked out very well since 2006.

3 But as part of the purchase in 2006,
4 we acquired a 3.5-acre vacant track of land that fronts
5 on Ashley Phosphate Road. And, quite frankly, we didn't
6 know what to do with the property for many years,
7 and for many years the property remained vacant.
8 During that entire time, we thought we were good
9 citizens for Dorchester County and paid a tax liability
10 of \$25,000 per year while it was vacant.

11 In 2016, the economy was turning around
12 and our managing partner, who is not here, Blair Hahn,
13 thought it might be a good idea at this time to look
14 into redeveloping the last property. So we hired
15 a group that did a study, and they said, yeah, we think
16 we can develop a self-storage facility, and that would
17 be a really good site there. We worked well there.

18 So in 2016 -- I apologize. Excuse me.
19 In 2016, we sought a building permit from Dorchester
20 County and commenced construction in '16. At the end
21 of 2017, we were finished. We had received a
22 certificate of occupancy in 2017. And then in 2018,
23 we received a notice of assessment from Dorchester
24 County, in which they raised the value of our property
25 to approximately 6.5 million and some change.

1 Later in that year, we received a tax bill
2 for \$163,000 for that tax year of 2018. As I mentioned
3 earlier, we've been previously paying taxes of roughly
4 \$25,000 -- \$26,000. Your Honor, this case is about
5 the ability of Dorchester County to do a reassessment
6 to calculate the new fair market value and do a
7 reassessment and without any -- without working within
8 the confines of our state statute and our state
9 constitution.

10 And I think it's critical that we first
11 refer to the South Carolina Constitution, Article 10,
12 Section 6. In Article 10 -- excuse me. In Article 10,
13 Section 6, halfway down -- and, Your Honor, I have
14 a copy of the statute. Let me bring it and provide
15 you with it.

16 In the middle of that paragraph -- and
17 there's a critical sentence. If I may read it because
18 it's the crux of our case. It says, "The General
19 Assembly shall establish, through the enactment of
20 general laws, and not through the enactment of local
21 legislation pertaining to a single county or other
22 political subdivision, the method of assessment of real
23 property within the state that shall apply to each
24 political subdivision within the state."

25 It goes on to say in that same section

1 that there are two situations, and only two situations,
2 in which there can be a reassessment. The first
3 is if there's an assessable transfer, and the second
4 is if it's occurring on a quinquennial -- every
5 five-year revaluation program.

6 So, Your Honor, it's clear from our state
7 constitution that the determination of when property
8 can be reassessed and new fair market value can be
9 determined lies solely with the state assembly.
10 In furtherance of that state -- the constitution,
11 the General Assembly then enacted Section 12-37-3140.
12 I would like to bring you a copy of this statute.

13 Now the crux of this statute says -- in the
14 very beginning it says, under 12-37-3140(a)(1), "For
15 property tax years beginning after 2006, the fair market
16 value of property, it is the fair market value
17 applicable for the later of (A) is the base year,
18 which is 2006; (B) December 31st of the year in which
19 an assessable transfer of interest has occurred; (C)
20 as determined on appeal; or (D) as it may be adjusted
21 as determined in a countywide reassessment program
22 conducted pursuant to Section 12-43-217, but limited
23 to increases in such value as provided in another
24 subsection."

25 So, Your Honor, it's clear that the state --

1 when you look at the state constitution, the
2 constitution -- the General Assembly wanted to reserve
3 the authority to establish the time frames and the
4 triggering events in which property can be reassessed.
5 And they did so in the constitution, and it's reflected
6 in that state statute.

7 Now there are other provisions in the state
8 statute that have to be read in conjunction with the
9 state -- with Section (a). One is Section (b), which
10 says if there is an adjustment, a periodic adjustment,
11 then there's a cap of 15 percent that's placed on
12 property. Subparagraph (c), again, refers to the base
13 year. I may have said 2006, I stand corrected.
14 They're referring in subsection (a) the base year,
15 and it's defined in subsection (c) as the base year
16 is 2007. Subparagraph (d) is a technical provision
17 regarding valuation concept.

18 And then Paragraph E, which -- it says,
19 "Value attributable to the additions and improvements,
20 and changes in value resulting from assessable transfers
21 occurring in a property tax year are first subject
22 to property tax in the following year except as provided
23 in 12-37-670(b)."

24 So what that says, Your Honor, is if again
25 you start with the four occasions. If there's an

1 occasion that occurs -- so if there's a -- if at the
2 time of the fifth year we've improved our property that
3 fifth year. What that says is then given that we
4 qualify for one of the options -- one of the
5 triggering events, then the following year would be the
6 first that it could be taxed. Do you have any questions
7 so far, Your Honor?

8 THE COURT: I have lots of questions.

9 MR. COOPER: I will try to answer all those
10 questions when we get to that point.

11 THE COURT: I will be honest with both
12 of you, I'll try to be, I will have questions that arise
13 during this consideration back in Sumter, and if I do,
14 I will e-mail you both, of course, at the same time
15 and let you reply with copies to everybody, if that's
16 okay.

17 MR. COOPER: Sure.

18 MR. FRAMPTON: Fine.

19 THE COURT: Mr. Frampton?

20 MR. FRAMPTON: Yes, sir.

21 THE COURT: Okay. Any quick reply, sir?

22 MR. FRAMPTON: You know, for the purpose
23 of the 12(b)(6) motion and a 12(b)(1) motion to dismiss
24 as to exclusive jurisdiction under the RPA, you know,
25 we assume all the facts alleged in the Plaintiff's

1 complaint to be true, without my getting into the merit
2 of their argument, okay.

3 THE COURT: I understand.

4 MR. FRAMPTON: The point we are before
5 the Court on today is my motion to dismiss.

6 THE COURT: Right.

7 MR. FRAMPTON: And I have I think laid
8 out and provided the Court a supreme court case law,
9 even a most recent 2017 case, that says -- assuming
10 they're right, assuming the assessor didn't follow state
11 law, assuming he was off the wall in what he did,
12 there's a procedure to follow; it's the RPA.

13 There are 100 provisions -- 200 provisions
14 in the RPA about how to contest the things that the
15 Plaintiff is arguing about. And the RPA specifically
16 says unless this is a declaratory judgment action,
17 challenging the constitutionality of a statute the
18 RPA controls and the circuit court, right, wrong
19 or indifferent, does not have subject matter
20 jurisdiction.

21 I have yet heard from the Plaintiff as to
22 why I'm wrong on that position. He's arguing the merits
23 of his position. Well, the RPA has a way to do that.

24 THE COURT: Yes, sir.

25 MR. FRAMPTON: It is set forth in 24 --

1 I'm sorry -- 12-60-2510. There's an elaborate procedure
2 for that. The trouble in this case, Your Honor, is the
3 Plaintiff didn't follow that procedure. They got the
4 notice of assessment; he's admitted that. They got the
5 tax bill.

6 That procedure provides that the Plaintiff
7 landowner has 90 days to appeal the notice of assessment
8 when it's issued by the assessor. That was issued
9 August 31, 2018 as a result of the improvements that
10 were made and completed in 2017.

11 So the law says when a CO is issued that's
12 when occupancy is presumed to occur. Period. It's in
13 the state law, okay. The trouble with the Plaintiff,
14 and I know Randy. He went to high school with me.
15 Michael Brickman, a tremendous student where I went
16 to high school. We know each other. We've known
17 each other for years. I hate arguing this against
18 him, but I've got to follow the law.

19 So what happened was December 17th,
20 I believe, of 2017, they got their CO. Now, I'm sure
21 they didn't request the CO. I'm sure the contractor
22 requested the CO. And I'm sure the contractor requested
23 the CO because they wanted their final draw, and they
24 wanted their retention lifted. I'm sure that's what
25 happened.

1 The problem is when that CO was issued,
2 full occupancy is presumed under the law. So the
3 assessor is charged with the responsibility of assessing
4 the raw land with improvements. That was done in 2018.
5 The notice of assessment was sent out. They didn't
6 follow the RPA. They missed the deadline. Their appeal
7 was filed December 13th of 2018, roughly 108 days after
8 the original notice of assessment went out.

9 That's why, unfortunately, they're out
10 of luck under the RPA. Even under the RPA, all they
11 could do is contest his valuation. They could have said
12 6.5 million is too high, and this is why it's too high,
13 but that never occurred. They can't contest the fact
14 that he assessed it after they made improvements.

15 I mean, before I was county attorney full
16 time, I had a private practice, did a lot of real
17 estate. And I can tell you there were hundreds of real
18 estate closings in which I did. I sat down with the
19 buyer, and because the house was built on raw land,
20 I advised that buyer that, hey, you better be aware
21 of something. When the next year's tax bill comes in,
22 you're going to be charged with dirt and with
23 improvements. And when that happens, what's going
24 to happen is your mortgage lender is going to notify
25 you that you've got an escrow shortage because we've

1 based that escrow on last year's tax bill of raw land
2 only. And when that happens, you're going to have
3 an escrow shortage, and your mortgage payment is going
4 to go up because of your escrow, taxes and insurance.
5 I've done that hundreds of times.

6 THE COURT: Is that a proverbial rollback
7 tax?

8 MR. FRAMPTON: No, sir, it's not rollback.
9 That's when you change the use.

10 THE COURT: Gotcha.

11 MR. FRAMPTON: But a residential lot
12 that might have been in a subdivision of Summerville,
13 that might have been assessed at \$50,000, now is
14 assessed at \$350,000 because you put a \$300,000 house
15 on it. And to say you have to wait five years to tax
16 on the improved value in a reassessment year, that's
17 frivolous. That's not what state law is.

18 12-37-3140, which Plaintiff's counsel cites,
19 subsection 2, which he failed to talk about, says that
20 the market value of real property, as determined at the
21 time prescribed in Item 1, which is 2006, must be added
22 the fair market value of subsequent improvements and
23 additions to the property. That's what happened in this
24 case.

25 MR. COOPER: Your Honor ---

1 MR. FRAMPTON: But that's going to the
2 merits. Again, we don't reach the merits.

3 MR. COOPER: If I could ---

4 MR. FRAMPTON: The merits go -- let me
5 finish. The merits go to the RPA. That's the procedure
6 you follow.

7 THE COURT: Yes, sir.

8 MR. COOPER: I think I started to take
9 a breath, maybe I won't take the next time such a long
10 breath because I wasn't halfway finished. If I may back
11 up ---

12 THE COURT: Yes, sir.

13 MR. COOPER: --- a little bit so I could try
14 to get something going back. Again, my last reference
15 is Section 12-37-3140. And I may -- I have a lot
16 of comments and reply back to my esteemed colleague,
17 but I guess I'll go through my spiel first and then
18 address those.

19 THE COURT: Okay.

20 MR. COOPER: We're asked -- what we're
21 saying is there's the constitution. And the
22 constitution tells us what to do, and then the
23 constitution in it specifically states that the county
24 is not to get involved establishing the methodology
25 for when you reappraise property.

1 In our constitution, it further says that
2 that responsibility lies solely with the General
3 Assembly. Then the General Assembly passes its statute,
4 and in this statute it says there are four occasions,
5 only four occasions.

6 Now let me bring out some cases that we
7 talked about, that John has talked about, and I would
8 like to talk about. The Brackenbrook case that John
9 refers to the citing as supporting his position is not
10 really -- there's some background information the judge
11 needs to understand about that case.

12 There was a previous case. The case was
13 Riverwoods v. County of Charleston. I have a copy
14 of that case that I would like to provide to you because
15 I think this is a critical case. And I will take two
16 seconds to set up the basis or the facts behind it.
17 This involved Charleston County.

18 Charleston County passed a cap of 15 percent
19 increase when there was a countywide reassessment.
20 The Charleston County Council thought that they would
21 rather give that 15 percent break just to people who
22 qualified as a personal residence and not to people
23 who owned property as investments. And so a taxpayer,
24 who is a non-resident, but who owned property in Kiawah
25 was one of the people that filed an action. And this

1 case was heard in circuit court under -- through
2 a declaratory judgment action.

3 The judge noted that it involved the
4 statutory construction of the law. What he said was
5 that if you look at determining whether -- it's two
6 steps in determining whether the validity of the
7 county's actions are consistent with the state law.
8 So you look at what the state law is, and then you
9 determine what the actions or the law of this county
10 are, determine whether they are harmonious or they
11 conflict. If they conflict, they don't find -- they
12 find it's invalid.

13 In this case, Your Honor, the Court said
14 that if the county were to create or recognize an
15 exemption of the 15 percent for only personal residence,
16 then they would, in essence, have the effect of creating
17 a fourth exception. So they said that is an invalid
18 law, and it's a violation of the constitutional laws
19 of our state.

20 So our case is very similar because what
21 we are saying is that per the constitution and per our
22 state statute, the state statute says it recognizes four
23 situations in which you can redetermine the fair market
24 value, but you have to fall within one of those four
25 occasions.

1 And my esteemed colleague is yet to say how
2 to explain that. He just said, "it's absurd" that if
3 an improvement occurred in the middle of that or at the
4 beginning of that five-year period that they would have
5 to wait five years. Well, it's not absurd. It's not
6 frivolous because that's what the state statute says.
7 And I will present -- provide you with a number of cases
8 that says that under statutory construction the Court
9 does now have the power to extend or expand the
10 interpretation of the statute.

11 The next case, Your Honor, is Charleston
12 County v. University Ventures. In that case, Your Honor
13 -- and I will be very short with that. In that case,
14 a development group got permits in 2006, I believe.
15 In 2008, the property was improved, and in 2008 or 2009
16 they came out with a new assessment. Then the five-year
17 period occurred, and then there was a question of what
18 is the value of the property. And it's noted that there
19 was never a question before that Court of should the
20 value be increased because the improvements were made
21 prior to the fifth year or the five-year reassessment
22 program.

23 The dicta -- this case is not one for its
24 holdings, per se, but it's the dicta of this case,
25 Your Honor. The dicta of this case is that the Court

1 recognized that there has to be one of four triggering
2 events which allows the county to increase the property
3 tax. And it cites the statute and recognizes that
4 statute is the sole statute that you're governed by.

5 Now, I have a real problem with John's
6 argument that this should go before the ALJ and the
7 Revenue Procedures Act. They are the proper party
8 because our supreme court in the case of Ward v. State
9 of South Carolina, which I will have my assistant bring
10 up.

11 And Ward v. State of South Carolina was
12 a very important case because prior to an enactment
13 of a statute state employees, their income was not
14 subject to state income tax. And I guess this was
15 a situation where a state was getting poor and needed
16 to find some income. So they passed a statute that said
17 that state employees had to pay tax. Then they gave
18 them a bonus, so they didn't really come out of pocket.

19 Well, at the same time, Your Honor, they
20 said, oh, by the way, federal employees, you're subject
21 to tax as well. And the Court was faced with -- they
22 were saying, well, you're treating South Carolina
23 employees one way and state employees the other way.

24 There was a question before the Court in
25 this instance as to whether this case should go before

1 the ALJ. And the Court said when what we're talking
2 about involves the constitutional interpretation of
3 a statute, then the ALJ does not have the power to
4 decide constitutional issues. The ALJ is part of the
5 executive branch, and therefore, it is mandated that
6 the ALJ follow the laws as if they're constitutional.

7 So if it isn't an action that involves the
8 constitutionality, which we have here, there is this
9 rogue action being conducted by the county, they're
10 ignoring the statute, and we are asking the Court.
11 So in this case, in the case of Ward, it says that
12 the proper jurisdiction is the lower court circuit.

13 This case -- excuse me -- is also cited
14 in Beaufort County Board of Education v. Lighthouse
15 Charter and Video Gaming Consultants v. South Carolina
16 Department of Revenue.

17 MR. FRAMPTON: Beg the Court's indulgence
18 for one moment. Randy, can I get a copy of Ward,
19 please?

20 (Pause.)

21 MR. COOPER: Your Honor, it's a little bit
22 broader, and so rather a light quick read, just the
23 breath of what the Court said in that case.

24 THE COURT: He asked about a copy.

25 MR. FRAMPTON: I received a copy of Ward.

1 I cannot find -- I pulled it. I can just look at the
2 Court's copy real quick. I won't take me but a second
3 to look at it. I know what I'm looking for. I believe
4 I know the answer, but I don't want to misrepresent
5 it to the Court. I will let him go ahead and argue it.

6 THE COURT: Yes, sir.

7 (Pause.)

8 MR. FRAMPTON: Got it. Thank you.

9 MR. COOPER: Your Honor, there was mention
10 by my colleague that we weren't challenging a
11 constitutional statute or an ordinance, but we are
12 challenging their actions. And in Ward it says that,
13 "Thus the statute does not apply in cases where the sole
14 issue is whether a statute or other legislative action
15 is constitutional." It doesn't have to be an ordinance
16 that they've drafted in order to be -- we can challenge
17 their action as they interpret the state statute is my
18 point under Ward.

19 Well -- and, obviously, that this Court
20 would have original jurisdiction to hear it since
21 it is -- falls within the exception of -- it's a
22 challenge of constitutionality. Judge, the last case
23 that we have is Lambries v. Saluda County Council.
24 John, do you have ---

25 MR. FRAMPTON: I've got it. I'm familiar.

1 It deals with the amending of the council agenda.

2 I'm very familiar with it.

3 MR. COOPER: Your Honor, in Lambries --
4 it's not a tax case. But what it involves is there
5 was a county council -- Saluda County Council. As it's
6 practiced that during the meetings that if somebody
7 wanted to bring up something that they could -- somebody
8 could support it, and then they would rule on it,
9 and then they would bring it up for discussion.

10 And one of the council members took the
11 position under FOIA that the FOIA provisions limited
12 occasions when you could bring up new matters,
13 especially when they're not presented or published
14 on the agenda. And the point of -- this case has
15 the factual information, it's not really relevant.
16 But the analysis of the Court in determining whether
17 FOIA applied, they looked at the state statute -- the
18 FOIA state statute to determine whether the statute
19 applied, and in that they looked at the -- they were
20 called upon for the statutory interpretation.

21 And in that case, as in a number of cases,
22 the Court -- the South Carolina Supreme Court have that
23 you look at the statute as a whole to get what its
24 general interpretation is. You're not allowed to focus
25 on any particular section, unless it's read in as part

1 of the entire statute.

2 So, again, I would like to come back before
3 this Court to talk about Section 12-37-3140 because
4 under the principles of statutory construction there
5 is a certain manner in which the statute is to be
6 interpreted. In Section (a), it says the fair market
7 value can be determined on the later of one of four
8 events. And I've mentioned an umpteen million times,
9 that there are four events only. There's not a fifth;
10 there's not a sixth. Just four.

11 Then there are other sections to this
12 code that deal with limitations on a 15-percent cap.
13 There's also a section dealing with values attributable
14 to additions to property. And in that section, when
15 read with the code, has one and one interpretation only,
16 and that is that when an event occurs in (a) through --
17 (a)(1) through (d), if at that point there's property
18 that is improved, that property cannot be taxed in the
19 year -- it cannot be taxed as improved property in the
20 year of the assessment. It must wait until the next
21 year, and that's what that statute says.

22 There is no room for interpretation of the
23 statute, except consistent with the intent of the
24 statute. Your Honor, we feel like -- that this is
25 a matter of constitutionally. It involves Article 10

1 and its interpretation as then further amplified by
2 Section 12-37-3140.

3 This is not -- because it is a
4 constitutional issue, the administrative law procedure
5 -- the Revenue Procedures Act would be improper because
6 it voids the separation of power doctrine. So it must
7 be heard in this lower court. And then because it's
8 situated properly for this Court, this Court then must
9 exercise its judicial authority regarding the
10 interpretation of the statute.

11 Your Honor, so in that connection, we ask
12 that the Court find that the county breached or violated
13 the constitution, as set forth in the state statute
14 12-37-3140. A bill should be created to reflect that
15 the treating property is still taxed as unimproved
16 property since an event has not occurred that triggers
17 a revaluation.

18 And we should be paying -- once that tax
19 is delivered to us showing the proper amount, then we
20 would appreciate the opportunity to pay it. Thank you,
21 Your Honor.

22 THE COURT: Thank you very much.

23 MR. FRAMPTON: Thank you, Your Honor.

24 I would, at this point, just address the three cases
25 that Randy have cited. Riverwoods v. County of

1 Charleston is a 2002 case. Clearly what that case
2 involves is a constitutional challenge to an ordinance
3 adopted by Charleston County which limited the
4 assessment -- reassessment to the primary property
5 owners. Again, it is a challenge to the
6 constitutionality of a statute. We have no county
7 ordinance -- we have no such challenge to any county
8 ordinance or any state statute in the action brought
9 by the Plaintiff.

10 Therefore, the exclusivity provision
11 provided for in 12-60-80, subsection (b), applies with
12 respect to Charleston County Assessor v. University
13 Ventures, and I'm glad Mr. Cooper brought that case up.
14 I was not going to bring it up because it really goes
15 to the merits of the case, and I'm not sure we're here
16 on the merits of the case. But since he brought it up,
17 and Your Honor I'm sure will review it carefully,
18 it goes right to the issue of improvements to real
19 property. I'm trying to find my copy again. I just
20 had it. Here it is.

21 It talks about the valuation of the
22 property. This is Paragraph II of the opinion.
23 The value of the property is a 2011 tax reassessment.
24 It talks about -- although this is not a reassessment
25 case -- it deals with improvements or additions to

1 property. The Court found, and I'm sure that Your Honor
2 will read it carefully, that the 2010 assessment would
3 be proper value to use from that time until the next
4 reassessment, which is the five-year reassessment
5 period. And that is based upon the fact that this was
6 raw land in this case, that is, this university case.
7 They built a building on it. The assessor issued a tax
8 bill, a tax bill for the next year, just like it
9 happened in this case.

10 And the Court says it was listed and
11 assessed for property until it was completed and fit
12 for use, that is, a CO was issued in that case, as
13 demonstrated by the issuance of a certificate of
14 occupancy. The statute, that is, state law specifically
15 provides that if a property has improvements or
16 additions, which by definition includes new
17 construction, those improvements are eligible to be
18 assessed once completed, and completion is when a CO
19 is issued.

20 It goes on to say that the value established
21 by the assessor should be as when it was first completed
22 and assessed. So the university case, the University
23 Ventures case, really stands for our proposition,
24 if Your Honor goes for the merits, but the merits aren't
25 before Your Honor.

1 This is a motion to dismiss. If my motion
2 is granted, obviously, we know what happens at that
3 point in time. If the motion is denied, then I have
4 a chance to answer. Plaintiff's counsel seeks today
5 some kind of an order from the Court finding that the
6 procedure used by my assessor was improper. That is not
7 before the Court today. This is not a motion for
8 summary judgment; it's not a motion for judgment on the
9 pleadings. In fact, I haven't even filed a response
10 to pleading yet.

11 So any such request by the Plaintiff is not
12 appropriate at this time, nor is it before the Court.
13 There's been no motion filed in regard to that relief.
14 The only thing before the Court is my motion to dismiss,
15 not anything else.

16 Lastly, with respect to Ward, that was
17 a 2000 case, unless I'm mistaken. In 2000, subsection
18 -- Section 20-60-80 read as follows -- it's good to have
19 a deputy who can use an iPhone and pull stuff up for
20 you, Your Honor. I'll tell you what, it's a blessing.

21 This is all Subsection 80 said in 1995
22 and in 2000. It was amended in 2003. But at the time
23 of the Ward case, this is what that section said,
24 which is the provision in the RPA. "There is no remedy
25 other than those provided in this chapter in any case

1 involving the illegal or wrongful collection of taxes
2 or attempt to collect taxes." That's all it said.

3 So when Ward was decided, the supreme court
4 said, hey, hold on a minute, the ALC is part of the
5 executive branch of government. It's not part of the
6 unified judicial system. Therefore, we cannot have the
7 executive branch dealing with the constitutionality of
8 any statute. That violates the separation of powers.
9 Therefore, the Court found that the ALC does not have
10 subject matter jurisdiction to deal with constitutional
11 statutes, whether or not a statute is constitutional.

12 So in 2003, as a result of the Ward case,
13 Section 12-60-80 was amended to its current reading,
14 which says and includes the RPA exception, which says
15 if a declaratory judgment action is brought challenging
16 the constitutionality of a statute, then it goes to
17 circuit court.

18 Again, there is no allegation concerning the
19 constitutionality of any ordinance of Dorchester County
20 nor any state statute brought in the complaint of the
21 Plaintiff. The Plaintiff admits in their argument that
22 this case deals with not following state law.

23 Well, if the assessor did not follow state
24 law then that procedure is under the RPA. Circuit court
25 does not have jurisdiction merely because they are

1 challenging the actions of the assessor, alleging the
2 assessor is not following state law.

3 If they were challenging a constitutionality
4 of an ordinance or a statute, that's a different matter,
5 and all the cases say that. I can't find a case that
6 does not say that, and I don't think they've cited
7 a case that says that. Thank you, sir.

8 THE COURT: Yes, sir. While you have given
9 me many reasons to have lots of questions, and I will,
10 you have also taught me a lot already today, and I thank
11 you for that because we practice law, but we also
12 practice judging, or I do. I don't have all the answers
13 yet.

14 Back in, I think, early March, the South
15 Carolina Supreme Court came to Sumter one day to hold
16 oral arguments. Oddly, there was a case heard that day
17 regarding the Charleston County assessor and very
18 similar issues in this case. It may not be the same,
19 but it's very close. Were y'all aware of that case?

20 MR. FRAMPTON: The last case I saw was
21 Lightner, which came out in 2017.

22 THE COURT: It's not out yet, and I doubt
23 they're going to issue a ruling any time soon on it.
24 They took about two hours -- well, it felt like two
25 hours. Very complicated, but it was similar to what

1 I've heard today, or at least I heard phrases today
2 that I heard in that argument by two very good lawyers.
3 One was in the attorney general's office, the other one
4 was a lawyer in Charleston, but it was a good case.

5 Folks, I am going to have to dig into this
6 one. I try to be right when I rule. But as a
7 compliment to both of you, years ago even when I was
8 back in family court, somebody said, well, how do you
9 determine how good a lawyer is? When he or she makes
10 you want to rule for him or her. The trouble is when
11 you have two really good lawyers at the same time,
12 you want to rule for both of them in the same case.

13 MR. FRAMPTON: Thank you, Your Honor.

14 THE COURT: That's tough. That's hard
15 to do. So if y'all will just bare with me, give me
16 your patience, and I will get back to you.

17 MR. FRAMPTON: Thank you, sir.

18 THE COURT: It won't be a long time,
19 but I will be.

20 MR. FRAMPTON: Thank you, sir.

21 We appropriate your curtesy, sir.

22 THE COURT: Most of all, folks, I appreciate
23 your civility a lot. Thank you, y'all.

24 MR. BRICKMAN: Thank you, Your Honor.

25 (End of Transcript of Record)

CERTIFICATE OF REPORTER

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State of South Carolina)
County of Dorchester)

I, the undersigned, Yvestre Torres, Circuit Court Reporter for the First Judicial Circuit of the State of South Carolina, do hereby certify that the foregoing is a true, accurate, and complete transcript of record of all the proceedings had and evidence introduced in the hearing of the captioned case, relative to appeal, in the Circuit Court for Dorchester County, South Carolina, on the 12th of April, 2019.

I do further certify that I am neither of kin, counsel, nor interest to any party hereto.

October 20, 2019

Yvestre Torres
Circuit Court Reporter

PLAINTIFFS EXHIBIT "B"
CERTIFICATE OF OCCUPANCY

ELECTRONICALLY FILED - 2019 Feb 22 12:02 PM - DORCHESTER - COMMON PLEAS - CASE#2019CP1800360



City of North Charleston CERTIFICATE OF OCCUPANCY

Date Completed: 12/07/2017 2015 International Building Code

This Certificate issued pursuant to the requirements of the Building Code certifying that at the time of issuance this structure was in compliance with the various ordinances of North Charleston regulating building construction or use.

- Permit: 1606066
- Builder/Property Lot:
- Proposed Use: Storage Facility
- Occupant Load: 199
- Occupancy Type: Not Selected
- Square Footage: 94,200
- Contractor: Quattlebaum Construction Company (843-856-0799)
- Property Owner: Brent Case
- Property Owner Address: 3506 W Montague Avenue, Suite 200, Lot:
- Project Address: 5146 ASHLEY PHOSPHATE RD
- TMS: 1720000066
- Sprinkler System Required: 0

Darbis L. Briggman

12/07/2017

Darbis L. Briggman, Building Official Date

PLAINTIFF EXHIBIT "C"
NOTICE OF VALUATION, CLASSIFICATION & ASSESSED VALUE

ELECTRONICALLY FILED - 2019 Feb 22 12:02 PM - DORCHESTER - COMMON PLEAS - CASE#2019CP1800360

Dorchester County Assessor
 201 Johnston Street
 St George, SC 29477
 Phone No. (843) 663-0162 or (843) 832-0162
 www.dorchestercountysc.gov

THIS IS NOT A TAX BILL		
PARCEL NUMBER	ACCOUNT NUMBER	DECAL NUMBER
172-00-00-069.000	R0055052	

NOTICE OF VALUATION, CLASSIFICATION & ASSESSED VALUE

NAME: CCP STORAGE LLC
 C/O
 STREET: 3505 W MONTAGUE AVE
 CITY: NORTH CHARLESTON
 STATE: SC
 ZIP: 29418

FAIR MARKET VALUE
\$6,517,840
CAPPED VALUE
\$6,517,840
TAXABLE VALUE
\$6,517,840

TAX YEAR	TAX DISTRICT	DATE OF NOTICE	APPEAL DEADLINE DATE	SITES	ACRES
2018	208	8/30/2018	11/30/2018	0	3.45

REASONS FOR RECEIVING NOTICE	LEGAL DESCRIPTION OF PROPERTY
<input type="checkbox"/> COUNTYWIDE REASSESSMENT <input checked="" type="checkbox"/> NEW CONSTRUCTION <input type="checkbox"/> RATIO CHANGE <input type="checkbox"/> VALUE CHANGE <input type="checkbox"/> ASSESSMENT CHANGE <input checked="" type="checkbox"/> NOV CHANGE	SUBDIVISION LOT NUMBER BLOCK NUMBER

CLASSIFICATION - RATIO %	AGRICULTURAL USE VALUE	TOTAL ASSESSED VALUE
	\$	391,070
	<p>The "Limited/Capped Value" cannot exceed 15% of the value from the prior Reassessment (2015) unless there has been an Assessable Transfer of Interest, New Construction or an increase in acreage. However, if the "Fair Market Value" is less than the "Capped Value," it is selected as the "Taxable Value."</p>	<p>TOTAL ASSESSED VALUE IS NOT THE TAX AMOUNT</p> <p>4% Legal Residence Applications can be found on the Assessor's Web Page at www.DorchesterCounty.net. Click on the word "Government" then click on "Assessor"</p>

YOU MAY ELECT TO APPEAL YOUR REAL PROPERTY VALUE OR CLASSIFICATION

PROTEST BY MAIL: If you choose to mail a written objection, you must provide the following information and mail this form to the Assessor. To preserve your right to protest, your written objection must be timely filed or postmarked by the "Appeal Deadline Date." Please attach a letter explaining the basis of your appeal. Certified mailing is recommended. Please make a copy for your records.

PROTEST IN PERSON: If you choose to present a written objection to the Assessor's Office, you must provide the following information and Emsly deliver it to the Assessor's Office by the "Appeal Deadline Date." Please attach a letter explaining the basis of your appeal.

Please be aware that even if you protest the value, your property taxes still need to be paid by the due date to avoid penalties for the current year.

OWNER'S OPINION OF MARKET VALUE	All deadlines for filing an objection or appeal must be met in order to preserve your right to appeal.	
OWNER/AGENT SIGNATURE	DATE	DAY TIME TELEPHONE

ELECTRONICALLY FILED - 2019 Feb 22 12:02 PM - DORCHESTER - COMMON PLEAS - CASE#2019CP1800360

PLAINTIFF EXHIBIT "D"
2018 TAX BILL

ELECTRONICALLY FILED - 2019 Feb 22 12:02 PM - DORCHESTER - COMMON PLEAS - CASE#2019CP1800360



DORCHESTER COUNTY TREASURER
 CINDY L. CHITTY
 201 JOHNSTON ST. SAINT GEORGE SC 29477-2412
 500 NORTH MAIN ST. SUMMERVILLE SC 29483
 TEL: (843) 563-0165
 Fax: (843) 563-0131

**2018 REAL ESTATE
 TAX NOTICE**

CITY/ZIP OR ADDRESS

RECAPTURE THE FULL RANGE OF ADDRESS PLEASE PRINT CLEAR

TMS: 172000056000

Signature _____ Phone _____

RETURN SERVICE REQUESTED
 TMS: 172-00-00-006-000

1723 1 AV 0.376 T7 3DGS29418 PL2 S296
 CCP STORAGE LLC
 3506 W MONTAGUE AVE
 NORTH CHARLESTON SC 29418

NOTICE NUMBER	PARCEL ID	MAP BOOK PAGE	APPLICABLE TAX CODE	DATE OF NOTICE	RATE
R-2018-00055052	208	172-00-00-006-000	0	10/12/2018	6%

AMOUNT	CHARGES	PAID	TOTAL DUE
3.45	0	71,570	1
			319,600
			391,070
			REAL ESTATE

COURT JURISDICTION	AMOUNT	TOTAL
11.60% County Operating	58.10	2189.04
1.40% County Bond	5.20	224.68
1.30% County Library	4.80	224.31
1.25% County Capital Improvements	4.60	217.29
0.50% Children's Centers	1.80	81.47
0.45% Senior Citizens Centers	1.50	74.03
41.69% School Operating	178.00	6785.75
12.78% School Debt	63.00	2974.77
2.24% School Vocational	8.85	402.96
0.04% School Student Tech	3.50	159.70
23.40% City Tax	97.00	3783.78
100.00% Sub Total		16209.41
Plus SWRF (Solid Waste User Fee)		520.00
Plus STWRF (Stormwater Management Fee)		1206.94
Grand Total		160075.75

PROPERTY ADDRESS: ASHLEY PROCPHATE RD 6146
 TAXABLE VALUE: 6,617,040

If your property has been sold, contact your closing attorney for your responsibilities.

TOTAL DUE until Jan 15 163,675.75

Jan 16 - Feb 1, 2019 168,586.02

Feb 2 - Mar 18, 2019 180,043.33

Delinquent Mar 19 thru Apr 25 2019 188,227.12

PRIOR YEAR TAX ON THIS PROPERTY 20,508.48
 Includes taxes & fees

ACCORDING TO SC CODE OF LAW SEC. 12-5-430, AMOUNT MUST BE PAID IN FULL BEFORE DUE DATE OR NO RECEIPT CAN BE ISSUED. PARTIAL PAYMENTS ARE NOT ACCEPTED.

To Pay by Credit Card Call 1-888-544-8434 or Visit www.dorchestercountytaxsonline.com
 This is a notice to be charged to the card. If you pay on the Web, you will not be notified by e-mail. You are paid in front of the Web site.

MUST RETURN THIS STUB WITH PAYMENT

DORCHESTER COUNTY REAL ESTATE TAX NOTICE

NOTICE NUMBER	PARCEL ID	MAP BOOK PAGE	APPLICABLE TAX CODE	DATE OF NOTICE	RATE
R-2018-00055052	208	172-00-00-006-000	0	10/12/2018	6%

TOTAL DUE BY Jan 15 163,675.75

THEN PENALTIES APPLY:

Jan 16 - Feb 1, 2019 168,586.02

Feb 2 - Mar 18, 2019 180,043.33

Delinquent Mar 19 thru Apr 25 2019 188,227.12

DORCHESTER COUNTY, SC - Due and Payable Upon Request
 Please WRITE NOTICE NUMBER on check

MAKE CHECK PAYABLE TO:
 DORCHESTER COUNTY TREASURER

Payments made after March 15 must be paid in full or the delinquency penalties.

DORCHESTER COUNTY TREASURER
 CINDY L. CHITTY
 PO BOX 63058
 CHARLOTTE NC 28263-3058

1180005595250016367575001685860200180043335


PLAINTIFFS EXHIBIT "E"
EMAIL FROM TAX ASSESSOR'S OFFICE

ELECTRONICALLY FILED - 2019 Feb 22 12:02 PM - DORCHESTER - COMMON PLEAS - CASE#2019CP1800360

Beth Hanckel

From: Luanne Knight <LKnight@dorchestercountysc.gov>
Sent: Thursday, January 3, 2019 11:43 AM
To: 'Beth@rcooperlaw.org'; randy@rcooperlaw.org
Subject: 172-00-00-066.000/5146 ASHLEY PHOSPHATE ROAD

The building will be taxed for the 2018 tax year. The tax bill will remain the same.

 Virus-free: www.avg.com

STATE OF SOUTH CAROLINA
In the Court of Appeals
[In the Supreme Court]

APPEAL FROM DORCHESTER COUNTY
Court of Common Pleas

George M. McFaddin, Circuit Court Judge

Case No. 2019-CP-18-00360
Appellate Case No. 2019-001893

Dorchester County, Dorchester
County Assessor's Office, Wayne
Welch, in his capacity as Chief
Assessor within said office,

Respondent,

v.

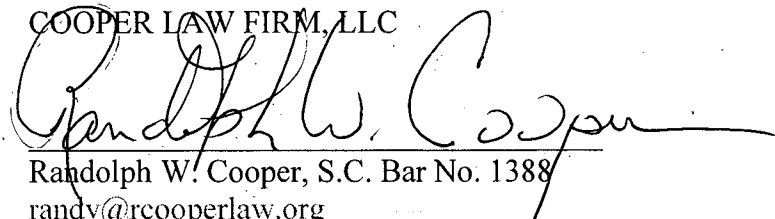
CCP Storage, LLC,

Appellant.

CERTIFICATE OF COUNSEL

The undersigned certifies that the Record on Appeal complies with Rule 210(g), SCACR

COOPER LAW FIRM, LLC


Randolph W. Cooper, S.C. Bar No. 1388
randy@rcooperlaw.org
109 River Landing Drive, Suite 100-B
Daniel Island, SC 29492
(843) 881-5413
Attorney for Appellants

RECEIVED
FEB 20 2020
SC Court of Appeals