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SC Court of Appeals

**THE STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS**

APPEAL FROM ADMINISTRATIVE LAW COURT

THE HONORABLE RALPH KING ANDERSON, III, CHIEF ADMINISTRATIVE LAW JUDGE

Appellate Case No. 2020-000983

Clarendon County, Florence County, Lee County, Sumter County, Williamsburg County,
Williamsburg County School District, Clarendon School District Two, Florence School
District One, Florence School District Three, Sumter County School District, Clarendon
County Hospital District, Lee County School District, and Clarendon School District One,
..... Appellant,

v.

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

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

**SOUTH CAROLINA ASSOCIATION OF COUNTIES
NOTICE OF MOTION AND
MOTION FOR LEAVE TO FILE AN
AMICUS CURIAE BRIEF**

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Pursuant to Rule 213 of the South Carolina Appellate Court Rules, the South Carolina Association of Counties (the Association) respectfully submits this Motion for Leave to File a Brief of *Amicus Curiae* on behalf of Appellant counties and other local government taxing entities.

I. INTEREST OF *AMICUS CURIAE*

The Association is an instrumentality of the forty-six (46) Counties of the State of South Carolina. Act No. 1383, 1968 Acts at 3193. The Association represents the collective interests of all forty-six (46) South Carolina Counties, so that they may speak with one voice. The case before this Court will affect the interests of all forty-six (46) counties in matters pertaining to 1.) the uniform and equitable process for assessment of or exemption from ad valorem local property tax, and 2.) the standing of local government entities to request contested case hearings of disputed decision of the South Carolina Department of Revenue pursuant to state statute. The Association's interest in this case is to provide the Court with the collective insights of all the counties of the State pertaining to the issues in this matter.

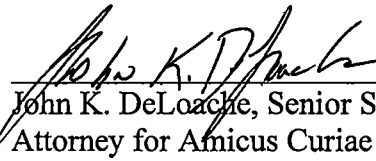
II. DESIRABILITY OF BRIEF OF *AMICUS CURIAE*

By allowing the Association to file an *Amicus Curiae* brief, the Court will preclude the need for numerous individual counties to request leave to file individual *Amicus Curiae* briefs. The participation of the Association will provide the Court of Appeals with the insight and thoughts of the Association and the counties which will be directly affected by the Court's decision. The proposed Brief of *Amicus Curiae* will present arguments in support of the Appellant local government entities.

WHEREFORE, Counsel for the Association of Counties prays this Court enter its Order permitting the Association leave to file its *Amicus Curiae* brief.

Respectfully submitted,

SOUTH CAROLINA
ASSOCIATION OF COUNTIES

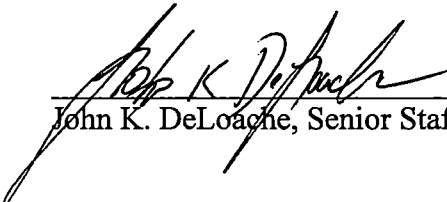


John K. DeLoache, Senior Staff Attorney
Attorney for Amicus Curiae

November 9, 2021

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the above Notice of Motion and Motion for Leave to File an Amicus Curiae Brief was mailed this 9th day of November, 2021 via United States Postal Service, First Class Postage Prepaid, to the following counsel of record:


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