



The Administrative Tax Process and the Administrative Law Court

SOUTH CAROLINA DEPARTMENT OF REVENUE
GOVERNMENT SERVICES

AUGUST 2019

“Appeals”—Property Taxes and the Administrative Law Court (ALC)

Applicable Statutes:

§ 1-23-310 Administrative Procedures Act (APA)

§ 12-60-10 Revenue Procedures Act (RPA):

§ 12-60-30 Definitions

§ 12-60-90 Administrative Tax Process. Who may represent whom in the Administrative Tax Process. This statute is applicable to the process through South Carolina Department of Revenue (SCDOR or Department) or the counties, but not at the ALC. For representation at the ALC, see SCALC Rule 8.

§ 12-60-410 The specific part of the RPA that deals with general state appeals procedures, including state tax assessments or refund claims

§ 12-60-1310 The specific part of the RPA that deals with license applications, suspensions and revocations

§ 12-60-1710 The specific part of the RPA that deals with all Property Tax Appeals

§ 12-60-2100 The RPA section that deals with appeals on property valued by SCDOR

§ 12-60-2510 The specific part of the RPA that deals with appeals on property valued by County Assessors

§ 12-60-2910 The specific part of the RPA that deals with appeals on property valued by County Auditors

§§ 12-60-2120 (A) and (B), 12-60-2140 (C), 12-60-2150 (B), (D)(and (F) The specific parts of the RPA that were recently amended to require notice to county officials

General Administrative County Tax Process Procedure:

I. REAL PROPERTY ASSESSED BY THE COUNTY ASSESSOR

1. See §§ 12-60-2510 and 12-60-2520: Tax assessment notice required if value is increased more than \$1000, or if an assessment is initially made.

a. In the year of reassessment, many county assessors will send everyone a reassessment notice, since it does shorten the appeal time. Compare parts I.3 and 4 below.

2. Mailed to last known place of residence.
3. Within 90 days, taxpayer may file written objection with the assessor as to:
 - a. Fair Market Value
 - b. Special Use Value
 - c. Assessment ratio
 - d. Property tax assessment
4. If no tax assessment notice is mailed, then the taxpayer must file a written objection objecting to one or more of the above 4 categories. If filed by the first penalty date for payment, (i.e. January 15th) then the protest would apply to the previous year's tax, otherwise the protest is for the succeeding tax year.
5. The Assessor can correct the discrepancy if the Assessor agrees with the taxpayer's protest. Otherwise, the Assessor will schedule a conference with the taxpayer within 30 days of the request for a meeting, or as soon as practical. See § 12-60-2520.
6. If the appeal deals with legal residency property (§ 12-43-220(c)) valuation, the market value is based on the most recent reassessment year. See § 12-43-215.
7. If the protest is not resolved at the conference, the taxpayer may file a written protest within 30 days. § 12-60-2520(B) sets forth what must be included in the protest: name, address and telephone number of the property taxpayer, description of the property, statement of facts supporting the taxpayer's position, statement outlining the reasons for appeal (including and law or other authority), and the value and classification that the taxpayer considers fair market value, the special use value (if applicable) and the proper classification.
8. The Assessor shall respond in writing within 30 days, or as soon thereafter as is practical, setting forth the Assessor's decision and notifying the taxpayer of his appeal rights.
9. Under § 12-60-2530, the taxpayer may appeal to the County Board of Assessment Appeals (BAA) within 30 days of the date of the Assessor's response above.
10. See § 12-60-2530 for deadlines on exchange of evidence, who may intervene in a Board of Assessment Appeals matter, and the procedures for the "conference on appeal," i.e. the hearing at the Board of Assessment Appeals.
11. The BAA is a "public body" under the terms of the FOIA statute, so please post the notice of meetings and agenda as required.
12. The BAA hearing does not need to be transcribed. The ALC no longer requests transcripts of the BAA hearing. Discard any forms that reference recording the BAA conference, unless your county chooses to record the proceedings for your own use.

Since the hearing at the ALC is not a true appeal (see Section IV 4 below), the ALC is not bound by the findings of the BAA.

13. Once the Appeals Board issues its finding, either the Assessor or the taxpayer may request a contested case hearing at the Administrative Law Court, within 30 days of the Appeals Board's written decision.

II. PERSONAL PROPERTY ASSESSED BY THE AUDITOR AND HOMESTEAD EXEMPTIONS

1. See § 12-60-2910: The taxpayer may object to an assessment of personal property or to the denial of a homestead exemption by giving written notice to the auditor at any time on or before the later of (a) 30 days after the tax bill is mailed, or (b) the last day the tax can be paid without penalty. (See § 12-45-180 for penalty dates.)
2. The Auditor will schedule a conference with the taxpayer within 30 days of the request for a meeting, or as soon as practical.
3. If the protest is not resolved at the conference, the taxpayer may file a written protest within 30 days. § 12-60-2910(B) sets forth what must be included in the protest: name, address and telephone number of the property taxpayer; a copy of the tax notice or description of the property; statement of facts supporting the taxpayer's position; statement outlining the reasons for appeal (including and law or other authority); and the value that the taxpayer considers fair market value.
4. The Auditor shall respond in writing within 30 days, or as soon thereafter as is practical, setting forth the Auditor's decision and notifying the taxpayer of his appeal rights.
5. There is no appeal to the County Board; the taxpayer may request a contested case hearing at the Administrative Law Court, within 30 days of the Auditor's written decision.

III. PROPERTY ASSESSED BY THE DEPARTMENT OF REVENUE, OR EXEMPTIONS DETERMINED BY THE DEPARTMENT OF REVENUE.

1. See 12-60-2120
2. Deals with property assessed by SCDOR—manufacturing property, utility property, railroads, etc., as well as property tax exemptions determined by SCDOR. See 12-37-220 for the list of property tax exemptions.
3. Problems arise because while the property may be assessed by SCDOR or the exemption may be granted or denied by SCDOR, the bottom-line issue deals with county money and property located in the county.

4. Because the property is assessed by SCDOR or the exemption is denied by SCDOR, then the case is tried by the SCDOR litigators.
5. Cases have been settled with no input from the counties, hence the new notice requirements to the counties. See Part VIII below.

IV. CLAIMS FOR REFUND: Basically the same procedure as protests.

1. All claims for refund must be filed within the later of 3 years from the date a return was filed, or 2 years from the date of payment of the tax. See § 12-54-85(F).
2. An administrative claim for refund through the ALC is the appropriate means to challenge an excessive millage rate. *B&A Dev., Inc. v. Georgetown County*, 372 S.C. 261, 641 S.E.2d 888 (2007).
3. As in the case of a challenge to a tax assessment, the procedure for claiming a refund of property taxes paid depends on which taxing authority made the assessment, i.e., the county assessor, the county auditor, or the Department. All claims for refunds based on statutory exemptions other than the homestead exemptions are determined by the Department. All claims for refunds based on homestead exemptions are determined by the county auditor.
4. To claim a refund for taxes paid based on an assessment by the county assessor, the taxpayer must file the claim with the assessor. The assessor will meet with the county treasurer and the county auditor, and a majority of these officials will determine the taxpayer's refund, if any, and notify the taxpayer in writing. Sometimes this body is called the "Refund Committee." See § 12-60-2560.
5. The taxpayer may appeal a refund denial to the County Board of Assessment Appeals within 30 days after the decision is mailed. The appeal is conducted in the same manner as an appeal of an assessment, and may be appealed to the Administrative Law Court as noted.
6. To claim a refund for taxes paid (a) based on an assessment by the county auditor or (b) if the taxpayer believes the property is subject to the homestead exemption for the elderly, disabled or blind, the taxpayer must file the claim with the auditor who made the assessment. The auditor will meet with the Refund Committee, and a majority of these officials will determine the taxpayer's refund, if any, and notify the taxpayer in writing. See § 12-60-2940.
7. To claim a refund for taxes paid (a) based on an assessment by the Department, or (b) if the taxpayer believes the property is subject to an exemption under the authority of the Department, the taxpayer must file the claim with the Department. See § 12-60-2150.

- a. The Department shall notify the county chief executive officer, county auditor, county assessor and county treasurer of the claim for refund. See part VIII below.
 - i. The county auditor shall in turn notify the chief executive officer of any other taxing entities impacted by the claim for refund.

V. ADMINISTRATIVE LAW COURT

1. The name of the court is "The South Carolina Administrative Law Court," and the acronym is the ALC. The court ceased being the Administrative Law Judge Division and the ALJD in the mid-2000's. Purge those names from your vocabulary, especially when talking to folks at the ALC.
2. Either the taxpayer or, in the case of a county property tax matter, the local governing body, may contest a local decision by requesting a contested case hearing before the Administrative Law Court (ALC) within 30 days after the date of the written decision, in accordance with ALC Rules. Again, see the applicable part of the RPA for the specific section that deals with your tax type.
3. Filing fees are listed on the ALC website: www.scalc.net under the "Rules" tab at Rule 71. Even though the ALC is part of the executive branch of government and not the judicial branch, the Rules of Evidence and Civil Procedure also apply at the ALC.
4. A county assessor or auditor is not allowed to represent the county at the ALC. See ALC Rule 8, *Renaissance Enterprises, Inc. v. Summit Teleservices, Inc.*, 334 S.C. 649, 515 S.E.2d 257 (1999), and the cases following therefrom.
5. Although everyone refers to the property tax case as an "appeal," it is technically not an "appeal" in the legal sense. In a true "appeal," the Administrative Law Court would be bound by the decision below i.e., the findings by the Board of Assessment Appeals in the event of a county real property tax matter, or the decision by the county auditor for personal property. In a "contested case hearing," such as a tax or regulatory matter from SCDOR or a county tax matter, the ALC can make its own findings of fact; it is a *de novo* hearing. See, *Smith v. Newberry*, 350 S.C. 572, 567 S.E.2d 501 (Ct. App. 2002) and *Reliance Ins. Co. v. Smith*, 327 S.C. 528, 489 S.E.2d 674 (Ct. App. 1997).
6. Contested case hearings are held without a jury and in accordance with the ALC Rules and Chapter 23 of Title 1 of the SC Code. SC Code § 12-60-3340. The Department may intervene in the contested case hearing in property tax cases if it is not already a party, or the Administrative Law Judge (ALJ) may request that the Department participate in an ALC matter from a county assessor or auditor in order to maintain consistency throughout the state. SC Code § 12-60-3330. I have seen this statute invoked only once in the last 12 years.

7. The contested case hearing is an entirely new hearing at which all evidence must be presented to the Administrative Law Judge. The ALJ is the finder of fact, and the ALC record becomes the record for judicial appeals. The ALJ will issue a written order, but there is no time frame required for issuance of the order.
8. If the taxpayer requests a contested case hearing without exhausting his prehearing remedies because he failed to file a protest or attend a conference with county officials, the ALC will dismiss the action without prejudice. If the taxpayer failed to provide facts or law to support his position at the county, the ALC will remand the case for reconsideration in light of the new facts or law. The statutory time limitation period for assessment remains suspended during the remand process. SC Code § 12-54-85(G).
9. Count protest dates by the postmark date on envelope. SAVE THE ENVELOPE that a protest comes in, if it is sent by mail. See ALC Rules 4 (B) and 5.
10. After a Request for Contested Case Hearing is received by the ALC, the Clerk of Court will assign the case to an ALJ, and will send a Notice of Assignment to the parties. Once the Notice of Assignment is received, all filings should be made directly with the Judge's office. It is not necessary, expected, nor required to send a copy to the Clerk of Court for the ALC, and if you send a filing only to the Clerk's office, it may be delayed in getting to the Judge's office.
11. File a Notice of Appearance with the court as soon as the case is assigned. This document will ensure that you receive the notices and mailings from the court. Otherwise, the mailings will continue to go the county official, since that may be the only address on the Request for Contested Case Hearing form. If the Request for Contested Case Hearing was filed by the taxpayer, the taxpayer only knows that the dispute was with the county assessor or county auditor, and that is the address the taxpayer used. The taxpayer likely does not know who the county attorney is, and, therefore, did not include your contact information on the form.
12. Cases are assigned at the ALC on a rotational basis. Generally the 6 ALJ's are divided into groups so that cases are assigned evenly. You may notice if you have several filings in close proximity that they are assigned to the same judge or to the same few judges due to the rotation schedule. Cases may occasionally be assigned out of rotation for some reason. The schedule usually changes quarterly.
13. The ALC generally requires a Prehearing Statement to be filed. This document tells the court what the case is about, what evidence will be presented and what witnesses will testify. This form also helps the ALC schedule the cases, so there may be a question about available dates for a hearing. This document should be completed by

- the county attorney, but may be sent to the county official if the court does not yet have contact information for the county attorney. Make sure that your client sends this form, and the information needed to complete it, to you. Again, this document is filed directly with the judge assigned to the case, not the clerk of the court.
14. If requested, the attorney should list what dates witnesses are available to testify, so be prepared to inquire about any dates that the witness may have leave planned (medical/annual), seminars or training planned, etc. Anything that would prevent someone from being present in Columbia to testify should be disclosed. The court will try to work around your schedule, but it is not always possible. If you have a particular request, feel free to request it or to contact the law clerk (with a copy to the other side, of course.) If you complete a Prehearing Statement, and it does not request an estimate of how long the hearing will take, please let the law clerk know for scheduling purposes. Some county cases can be completed in 2 hours, others will take 2 days. The law clerk needs to know which category your case falls into to be able to effectively schedule the hearing. Hearings are set at least 30 days in advance.
 15. Pre-trial procedures are set forth in the ALC rules. You may have discovery, including depositions, interrogatories, and requests to admit, but there are limitations. Refer to ALC Rule 21 for those limitations. You may, however, request expanded discovery if needed. Please be sure to inform your client about the importance of discovery and its use at trial. Many times, clients think that they can explain discrepancies at the hearing. While they may be allowed to, it may be an unpleasant experience in the hands of an attorney skilled at cross examination.
 16. The Order of Proceeding for a Contested Case at the ALC is set forth in Rule 29. The parties give brief opening statements, and then present their case. Party with the burden of proof (generally the Taxpayer) goes first, then the other party. Each witness will be asked to swear or affirm that he or she is telling the truth, and will sit in the witness chair during the testimony. After each witness gives direct testimony, other side may cross-examine. After all the testimony and evidence is presented, the parties may give brief summation.
 17. What to cover with your witnesses who are testifying:
 - § Remember to listen to your attorney's plan for the case.
 - § Pay attention to the question that is asked of you.
 - § Make eye contact with the judge to see if he or she is following what you are saying
 - § If you're on cross examination, (if the other side's attorney is asking you questions), keep the answers short and sweet and don't volunteer

answers. There is nothing wrong with a “yes” or “no” answer, or with saying, “I don’t recall.”

§ If there is an objection, wait until the judge rules before answering the question that elicited the objection.

§ Stay calm, try not to get excited and speak clearly and distinctly. Respond verbally, not with a nod. If you say something that is incorrect or needs clarification, do not panic, the County Attorney will assist you in making the testimony clear to the Court.

§ Always be as truthful and straightforward as possible.

18. Be ready to prepare and discuss demonstrative evidence—charts, graphs, maps, photographs, etc. Use words to describe the information on the demonstrative evidence so that the court reporter can record your testimony, and the written record is clear on what you were describing. Do not say, “This figure indicates that the taxpayer incorrectly stated the value of his property.” The court reporter and any subsequent court won’t know what “this figure” is. Say, “This figure in column one, line one on page 2 shows. . .” that way the record is clear if the case is appealed. Keep in mind that we deal with numbers, dates, calculations and it is easier to follow those items if you can see what the witness is discussing. Also, you don’t know prior to a hearing if the case will be appealed. Prepare the record as if it is.
19. Dress professionally and remember that you are representing the County at the hearing. Although the ALC is more relaxed than circuit court, they do take their proceedings very seriously. Witnesses are sworn, the judge wears a robe and the attorneys are expected to maintain a certain level of decorum. This advice is particularly true if you have an opposing counsel who practices regularly at the ALC. The judge already knows that attorney’s style and level of preparation; you may need to show that you are also prepared and knowledgeable.
20. Each judge has a law clerk, and a staff attorney for additional research. Any questions of scheduling or preferences may be answered by the law clerk. Likewise, any general questions about the court may also be answered by the clerk. They are generally pretty experienced and knowledgeable, and work closely with the judge, so it benefits you to keep the clerk happy.
21. Keep in mind that while you or your client may have been living with this case for the last year, it is all new to the judge. You will have to explain background. Don’t assume that the judge knows what you are talking about. Have your witnesses explain their background and role in the hearing. Make sure to get work experience and educational background on the record to assist the judge in judging credibility. Cover

- the educational and licensing status of your county assessor. Explain the annual education requirements for auditors and assessors.
22. Watch out for jargon and acronyms. Even common terms that you or your client may think that “everybody” knows—USPAP, TMS, ATI—will need to be explained to the judge (and maybe the opposing attorney.) Remember that the ALJs hear cases from most state agencies—that’s a lot of acronyms to recall.
 23. The ALJ is not under any time constraints for issuing orders. Even if the judge rules from the bench (very rare), the ruling isn’t “official” until the written order is received. You may be asked to submit proposed orders, but don’t expect these orders to be signed as is. Most judges will use the proposed order as a first draft.
 24. Once the written order is received, the taxpayer or county has thirty days to appeal to the SC Court of Appeals, or ten days to file a Motion for Reconsideration. See ALC Rule 29(D).
 25. Each judge’s office at the ALC is separate. The ALJs are not bound by the decisions of other ALJs, but may look to those decisions for guidance. The forms used are not consistent between the offices. One judge may ask for certain information, but another judge may not. READ the orders from the court. Even a Notice of Hearing may say different things from different judges. Some Notices require you to submit evidence early, some require you to be present 15 minutes prior to the hearing to pre-mark evidence (a good idea whether it’s required or not), and some just include the date and time of the hearing.
 26. The judges expect you to be prepared, to present your evidence clearly, to cite case and statutory law to support your position and to be polite. Be on time; provide copies of the evidence (and maybe the law) to the court and opposing counsel. It’s a good idea to pre-mark your evidence for submission; judges get frustrated with “unnecessary” delays. Also, consider stipulating to any evidence or facts that can be stipulated to help move the case along. Provide copies of signed stipulation agreements if applicable.
 27. The mailing address and location of the ALC are the same—1205 Pendleton Street, Suite 224. The ALC got rid of its Post Office Box over 10 years ago. So, if you have old forms that have a PO Box, or if your assistant pulls up an old letter of transmittal with a PO Box address, don’t use it. This address is in the Edgar Brown Building on the State House grounds at the corner of Sumter and Pendleton Streets.
 28. Parking at the ALC is non-existent; you will be at a meter on the street. Bring coins for the parking meters, or download the Passport Parking App. Blue meters are four hours, green meters are two hours, and red meters are thirty minutes. During school

- times and the legislative sessions, parking is even more difficult than usual; in addition, the City of Columbia has removed a lot of the meters that previously were around the State House. Adjust your time accordingly to allow time to find parking.
29. There is a security officer and metal detector at the entrance to the court on the second floor. If you are concerned about a litigant, feel free to let the law clerk know to alert the officer to be aware that there may be an "issue" in the courtroom.
 30. There are three courtrooms at the ALC. They are creatively known as courtrooms 1, 2 and 3. Courtroom 1 is a large room (relatively speaking) and is used for hearings with many witnesses or several large exhibits. If either of those scenarios applies to your case, please let the law clerk know, as soon as possible, that you'll need the larger courtroom, if it's available.
 31. The courtrooms are equipped with AV equipment and computer connections for exhibits. You place an exhibit or document on the projector and its image is shown on screens at the judge's desk, law clerk's chair, counsel tables and witness chair. The witness or attorney can then highlight or draw on the touchscreen to demonstrate. Remember to verbally identify what is being drawn if you want the record clear. The law clerk controls the system from his or her chair as far as activating it. You can clear the screens by touching in the corner where the screen indicates "clear."
 32. Feel free to observe a hearing prior to your hearing, or to just visit the court to see the layout and how the computer systems work. Contact the law clerk for a convenient time to tour, or to identify a hearing to observe.
 33. ALC cases can be difficult to find. While they are listed on the ALC website, the search feature can be a little "buggy." Click on the "Decisions" tab and enter the information for a search. In general, less is more. The decisions are available on Westlaw as well.
 34. I generally contact the Assessor or Auditor the week prior to an ALC hearing to see if the county official has any questions. I also ask them to share my contact information with you to see if you have any questions about procedure, the ALC or substantive issues. Please feel free to ask me about your ALC case.

VI. GENERAL PROPERTY APPEALS AND JUDICIAL REVIEW:

1. If a written protest or appeal for a property tax matter extends beyond December 31st, the taxpayer must pay a portion of the tax equal to 80% of the protested property tax assessment and may agree in writing to pay a higher amount. See §§ 12-60-2140, 12-60-2550, 12-60-2930. If the assessment as finally determined is less than the adjusted amount, a corrected assessment must be made and any overpayment plus interest must be refunded.

2. Interest: Interest must be paid on any additional tax due or on any refunds due after review, at the rate for underpayments provided in Internal Revenue Code Sections 6621(a) and 6622. No interest will be paid on refunds due that are paid within 75 days of (i) the last day prescribed for filing a tax return if the return was filed timely, (ii) the date a late return is filed, (iii) the last day prescribed for payment if no return is required, (iv) the date a claim for refund is filed, or (v) the county receiving notification from the Department that the taxpayer is due a credit or refund. SC Code § 12-54-25.
3. An adverse decision by the ALC may be appealed to the South Carolina Court of Appeals, as provided in SC Code §§ 12-60-3370 through 12-60-3390.
4. The standard of review applied in such appeals is as follows: The appellate court will presume that the factual findings of an administrative agency are correct and will set them aside only if unsupported by substantial evidence in the record. *Hull v. Spartanburg County Assessor*, 372 S.C. 420, 641 S.E.2d 909 (Ct. App. 2007) (holding that, because the valuation of commercial real property as determined by the ALJ was supported by substantial evidence in the record, it would not be overturned on appeal). (Note: the ALC is an executive agency so the language about “findings by an administrative agency” also applies to the ALC.) If the issue deals with a question of law, the court may review that question without deference to the lower court.
5. Before appealing to the South Carolina Court of Appeals, the taxpayer must pay, or post a bond for, all taxes, not including fines and penalties, determined to be due by the Administrative Law Court (ALC), unless the taxpayer has paid at least 80% of the protested assessment as described above. If this payment is not made, the county may request that the case be dismissed. See §12-60-3370.

VII. WHO MAY REPRESENT THE TAXPAYER?

1. S.C. Code § 12-60-90 and IRS Circular 230 come into play here, and it is a two-step process. (See www.irs.gov and search for Circular 230 for the specifics on Circular 230.)
2. First, § 12-60-90 applies to the administrative tax process UP TO the ALC. It does not apply to cases at the Administrative Law Court. (See ALC Rule 8 for who may represent at the ALC.) It does apply, however, to all conferences at the Department or county level. § 12-60-90 (C) specifically addresses who may represent the taxpayer during this process. Notice that not all of the subsections of Circular 230 are included. You’ll need to look to see if the representative is qualified, based on the subsection referenced.

3. In addition, the second step is that the representative will need to file a Power of Attorney (POA). There is a SCDOR form, Form 2848, available for this purpose. See: www.dor.sc.gov and see "Forms" on the upper right banner. Again, make sure that the representative meets the qualifications outlined in § 12-60-90. Just because the representative used to work at the IRS or SCDOR or for an accountant, does not mean that he or she is qualified to represent the taxpayer. You will get a lot of "tax representatives" or real estate agents who want to help property taxpayers. Most will not meet the statutory requirements.
4. Verify that the tax type and tax years at issue are appropriate. These restrictions are for the protection of both the taxpayer and the county employee, to avoid disclosure of confidential tax information to an unauthorized source.
5. Confirm that the POA is completed properly. The representative must be a person, not a corporation or tax management group. The form must be signed by the taxpayer and the representative. The tax type and years at issue must match the issues that you are addressing. Check the dates signed to verify that the POA is still valid.
6. Any attorneys or CPAs representing the taxpayer do not have to be licensed in SC, but an appraiser does. You'll note that the references to an appraiser include a reference to the South Carolina LLR statutes that license the appraisers.

VIII. NOTICE TO COUNTIES

1. In 2018, the Legislature amended several parts of the RPA in response to litigation that the Department had settled that was detrimental to the counties involved.
2. Because of these amendments, the Department is now required to provide notice to several county officials for property tax appeals.
3. Specifically, SCDOR is required to notify the "chief administrative officer" of the county (the administrator, supervisor or manager), the county auditor, assessor and treasurer of any protests or requests for refund from the Department, other than individual exemption files. (i.e. disabled veterans, paraplegics, etc., see S.C. Code Ann. §12-37-220 for a listing of individual vs. corporate exemptions.)
4. In addition, the same officials are to be notified when a Department Determination is issued. At this time, the County Auditor is also tasked with notifying any additional taxing entities that may be impacted. The county may request a contested case hearing from the Department Determination, or you may choose to monitor the case and move to intervene later. A motion for intervention requires approval from the ALJ. The current practice of several counties uniting and hiring an attorney to represent these counties seems to be working well.

5. SCDOR will also notify these county officials when a request for refund is filed. The County Auditor is again tasked with notifying any additional taxing entities that may be impacted. See part IV, 7 above.
6. Please note that county attorneys are not on this list of people to be notified. The SCDOR government services and litigation sections will frequently include a notice to the county attorney as a courtesy, but it is not required. You will need to notify your county officials to let you know immediately when these notices are received. Many of these notices deal with time sensitive issues.
7. SCDOR is working to err on the side of over notification, so you may be getting status updates, or other notices. Please feel free to call the attorney or staff person listed on the notice, or to let me know if there is something that I can help with.

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