

## **BAA CONFERENCE SUMMARY – April 1, 2025**

**PARCEL ID:** R700 026 000 0087 0000  
**APPELLANT:** Charlotte Caldwell Revocable Trust  
**APPEAL:** Legal Residence Denial  
**LOCATION:** 56 Gun Club Drive, Sheldon SC 29941

**Conference Start:** 2:02  
**Conference End:** 2:38

**Attending Board Members:** Paul Jernigan-Chairman  
Andrew DiSalvo- Deputy Chairman  
Stephen Koch  
Bob MacKay  
Bob Bible

**Time into Decision Session:** 2:31  
**Time out of Decision Session:** 2:38

After being sworn in, Assessor Ebony Sanders presented first. Taxpayer contends that as she is the sole owner of the property, and as such, denial of the exemption violates equal protection rights under Article I, Section 3 of the South Carolina constitution. She feels that denial of the exemption is discriminatory when compared to non-married couples receiving the legal residence exemption.

Legal Residence application was submitted with supporting documentation May 16, 2023.

Exemption specialist sent a letter to appellant August 28<sup>th</sup>, 2023, requesting Jeffrey Shutz's South Carolina identification, vehicle registration, 2022 SC1040 tax returns, and a copy of the entire trust for review.

The denial letter was sent to taxpayer November 16<sup>th</sup>, 2023, stating that spouse, Jeffrey Shutz is a resident of a jurisdiction other than South Carolina.

December 12, 2023, the applicant appealed assessor's decision.

May 7, 2024, No Change letter was sent to the appellant. Appellant protested assessor's decision to the BAA.

South Carolina Code of Laws §12-43-220, in particular, emphasizes who are members of household and that a legal separation must be recorded with appropriate family court. Party applying for Legal Residence Exemption must provide a filed stamped copy of the first page of the pleadings or a copy of the stamped, signed final decree of divorce. §12-43-220 also requires a copy of the applicant's recently filed South Carolina individual income tax return, motor vehicle registrations, and other proof required by assessor necessary to determine eligibility for the exemption.

Assessor presented case law (Sara Ginsberg vs. Beaufort County, Maura Esler vs. Charleston County Assessor, J. Annette Oakley vs. Beaufort County, Karl S. Long and Catherine Long vs. Lancaster County Assessor and Janet McMahon vs. York County Assessor), all supporting the denial of Legal Residence exemption.

Assessor concludes that Jeffrey Shutz is Ms. Caldwell's spouse, he is resident of another state, Ms. Caldwell did not provide a South Carolina tax return nor South Carolina identification for Mr. Shutz. Due to the requirements for the Legal Residency exemption, subject property does not qualify for the Legal Residence Exemption.

Ms. Caldwell was represented by attorney Hannah Campbell of Shumaker, Loop & Kendrick.

Ms. Campbell conceded that the plain language of the statute appeared to prohibit the exemption for her clients, but she argued that the statute is unconstitutional. Mr. Shutz is not receiving any sort of exemption in Montana and disputes the accuracy of the intent of the legislature. She felt that the cases presented by the Assessor were not relevant to this appeal. She found it ironic that before the Caldwells were married the property was eligible for the Legal Residence Exemption. That changed with the marriage. Only a marriage certificate negated eligibility for the Legal Residence exemption.

No case law was presented by the appellant to dispute the Assessor's decision to deny the Legal Residence Exemption to Ms. Caldwell. Board member Andrew DiSalvo asked if she researched any contrary cases or oral arguments regarding taxation. Ms. Campbell stated that she did not look for any cases outside the state of South Carolina.

**Board Decision Results:** All five attending board members voted in favor of the assessor's office to deny the Legal Residence Exemption.

**Additional Attendees:**

- **Beaufort County Deputy Attorney, Dylan Kidd**
- **Board Chairman, Paul Jernigan**
- **Assessor, Ebony F. Sanders**
- **Deputy Assessor Milton Boswell**  
**Deputy Assessor Pamela Holmes**  
**Appraiser Ryan Trimmier**  
**Attorney Hannah J. Campbell**