

**THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE  
CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING  
EXCEPT AS PROVIDED BY RULE 268(d)(2), SCACR.**

**THE STATE OF SOUTH CAROLINA  
In The Supreme Court**

James Early Trust, Appellant,

v.

Charleston County Assessor, Respondent.

Appellate Case No. 2015-002611

---

Appeal from Administrative Law Court  
Ralph King Anderson, III, Administrative Law Judge

---

Memorandum Opinion No. 2018-MO-016  
Heard March 7, 2018 – Filed April 4, 2018

---

**REVERSED AND REMANDED**

---

G. Hamlin O'Kelley, III, of Buist Byars & Taylor, LLC,  
of Mt. Pleasant, for Appellant.

County Attorney Joseph Dawson, III, Deputy County  
Attorney Bernard E. Ferrara, Jr., and Assistant County  
Attorney Johanna S. Gardner, all of North Charleston, for  
Respondent.

---

**PER CURIAM:** In this appeal, the Administrative Law Court (ALC) dismissed  
without a hearing Appellant's constitutional challenge to a special assessment tax

statute on the basis that Appellant's challenge is facial, as opposed to as-applied. We reverse pursuant to Rule 220, SCACR, for Appellant's challenge is manifestly an as-applied constitutional challenge to South Carolina Code section 12-43-220(c)(2)(ii)–(iii) (2014). Respondent essentially conceded at oral argument the as-applied nature of Appellant's challenge. We reverse and remand to the ALC to address the merits of Appellant's as-applied constitutional challenge to the statute.

**REVERSED AND REMANDED.**

**BEATTY, C.J., KITTREDGE, HEARN, FEW and JAMES, JJ., concur.**