TUESDAY, JANUARY 10, 2006 10:00 A.M.

NO. 2

#23715

RAYMOND E. MELIGAN,
Plaintiff and Appellee,

vs.

SOUTH DAKOTA DEPARTMENT OF REVENUE AND REGULATION,

Defendant and Appellant.

Mr. Grant Gormley Attorney General's Office 500 E Capitol Ave Pierre SD 57501-5070 Ph 773-3215

(FOR APPELLEE)

(FOR APPELLANT)

Mr. John L. Brown Riter, Rogers, Wattier & Brown Attorneys at Law PO Box 280 Pierre SD 57501-0280 Ph 224-5825

STATEMENT OF LEGAL ISSUES

Ι

WHETHER THE CIRCUIT JUDGE (ON APPEAL), NOT HAVING HEARD ANY TESTIMONY, CAN SUBSTITUTE HIS OWN FACTUAL FINDINGS FOR THOSE OF THE HEARING EXAMINER AND THE DEPARTMENT OF REVENUE AND REGULATION?

The trial court did not rule on this issue.

ΙI

WHETHER THE FACTUAL FINDINGS OF THE HEARING OFFICER AND THE DEPARTMENT WERE CLEARLY ERRONEOUS?

The trial court ruled in the affirmative.

III

WHETHER THERE WAS SUFFICIENT EVIDENCE TO SUPPORT THE DETERMINATION THAT MELIGAN'S APPRASIAL WAS INCOMPETENT?

The trial court ruled in the affirmative.

IV

WHETHER THE SANTCIONS IMPOSED BY THE DEPARTMENT OF REVENUE AND REGULATION ARE IN VIOLATION OF SDCL 1-26-36?

The trial court ruled in the affirmative.

V

WHETHER THE CIRCUIT COURT HAS THE AUTHORITY TO MODIFY THE DISCIPLINARY ACTION IMPOSED BY THE DEPARTMENT?

The trial court did not rule on this issue.