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SC Court of Appeals

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM JASPER COUNTY  
Court of Common Pleas

The Honorable Bentley D. Price, Presiding Court Judge

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Case No. 2022-001054

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Charles Bradford Keiffer.....Appellant

v.

Jasper County Delinquent Tax Office  
and Carolina Heritage, LLC.....Respondents

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APPELLANT’S PETITION FOR REHEARING

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COMES NOW the Appellant, Charles Bradford Keiffer (“Appellant”), and files this Petition for Rehearing. Appellant respectfully requests that this Court reconsider its opinion affirming the Circuit Court. The Courts and Legislature in South Carolina place a high burden on tax sales. This Court should consider the State and U.S. Constitutional due process requirements of taking property from citizens by any means. In the present case, the tax sale statute requires notice to the owner as a condition precedent to foreclosure of a tax lien and the person authorized to send the notice must exercise diligence to ascertain the correct address of the property owner. Whether such person has exercised due diligence depends upon the circumstances of the particular case. *See Reeping v. JEBBCO, LLC*, 402 S.C. 195, 740 S.E.2d 504 (Ct. App. 2013)

*citing Benton v. Logan*, 323 S.C. 338, 474 S.E.2d 446 (Ct. App. 1996). The notice requirements are also jurisdictional and not subject to the statute of limitations. *Donohue v. Ward*, 298 S.C. 75, 378 S.E.2d 261 (S.C. App. 1989) (“The next question presented is whether failure to give the required notice constitutes more than a mere irregularity the effect of which invalidates the tax proceeding and prevents the running of the limitations statute. It is stated "all requirements of the law leading up to tax sales which are intended for the protection of the taxpayer against surprise or the sacrifice of his property are to be regarded mandatory and are to be strictly enforced." *cits omitted* We think the Legislature in requiring the Treasurer of Horry County to give a twenty day notice prior to advertising the property for sale intended such provision for the protection of the taxpayer against a sacrifice of his property. We therefore hold that failure to give the required notice is a fundamental defect in the tax proceedings which renders the proceedings absolutely void.”)

Furthermore, the Circuit Court dealt with the matter in peremptory fashion with no findings of fact or conclusions of law. Where a private citizen has lost family property to a tax sale investor, Courts should fully consider whether county authorities carefully complied with the statute and whether they knew or should have known of a better address for notice. In the present case, the tax collector had actual knowledge of another address, because they had the lien with a working address in their file and sent notice to the lienholder.

For these and all reasons noted in the briefs, Appellant respectfully requests this Court reconsider its decision and remand the matter to Circuit Court for full hearing.

Respectfully submitted this 2<sup>nd</sup> day of October, 2023.

Law Offices of Darrell Thomas Johnson, Jr., LLC

s/Mills L. Morrison, Jr.

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PROOF OF SERVICE

I certify that I have served Appellant’s Petition for Rehearing on Respondents Carolina Heritage, LLC and Jasper County Delinquent Tax Office, to their Attorney of Record by depositing a copy of each in the United States Mail, with sufficient postage attached, and via email, on October 2<sup>nd</sup>, 2023, addressed to the following:

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