

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

APPEAL FROM MARLBORO COUNTY  
Court of Common Pleas

(Case No. 2021-CP-34-00150)

Roger E. Henderson, Presiding Judge

Appellate Case No. 2022-001791

RS&A Piping & Fabrication, Inc. a/k/a R. S. & A. Piping, Inc.,.....Appellant,

v.

Ronald D. Kirby, Dylan T. Kirby, Treasurer for Marlboro County and Danny T. Williams..... Respondents.

**PETITION FOR RE-HEARING OF INDIVIDUAL RESPONDENTS  
RONALD D. KIRBY, DYLAN T. KIRBY AND DANNY T. WILLIAMS**

The individual Respondents respectfully petition the Court for rehearing so that the Court may reconsider its Unpublished Per Curiam decision filed March 12, 2025, reversing (and remanding) the Circuit Court’s decision that found the statute of limitations precluded RS&A Piping’s action to set aside the tax sale for the property located in Marlboro County that is the subject matter of this litigation. Pursuant to Rule 219 (b) SCACR, the individual Respondents suggest the matter be reheard *en banc* as addressing the legislative amendments to the Alternate Procedure for Collection of Property Taxes Act, 12-51-40 *et. seq.*, is both of exceptional importance and worthy of consistency with all such decisions of this Court.

The Court's Opinion of March 12, 2025 did not address important legislative amendments to that Act and therefore were apparently overlooked or misapprehended by this Court. Specifically, the Court overlooked the Legislature's creation of a clear statute of repose. The Court's opinion also fails to address the case distinctions outlined in the Individual Respondents' Brief from those prior cases allowing circumvention of the pre-2006 statute of limitations/repose. Finally, the Court's fails to address the Individual Respondent's argument that the conversion claim is time- barred which is not resolved by the interpretation or application of the Alternate Procedure for Collection of Property Taxes Act since Respondents' also argue that the time to act runs from the seizure of the subject property by the County Treasurer. The individual Respondents also join in any Petition for Rehearing filed by the Treasurer for Marlboro County.

### **CONCLUSION**

For all of the reasons set forth herein, Respondents Kirby and Respondent Williams, respectfully submit that they are entitled to rehearing and reconsideration of the Court's Unpublished Opinion reversing the Circuit Court and remanding the matter.

Florence, South Carolina

TURNER, PADGET, GRAHAM & LANEY, P.A.

March 26, 2025

s/ J. Rene Josey

J. René Josey (S.C. Bar # 3230)

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*Attorney for Respondents Ronald D. Kirby, Dylan T. Kirby, and Danny T. Williams*

Other Counsel of Record:

Leonard R. Jordan, Jr., Esquire

Andrew F. Lindemann, Esquire

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SC Court of Appeals

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**PROOF OF SERVICE**

I, Jon Rene Josey, attorney for the Respondents Ronald D. Kirby, Dylan T. Kirby, and Danny T. Williams, hereby certify that I have this 26<sup>th</sup> day of March, 2025, served the Petition for Re-Hearing of Respondents Ronald D. Kirby, Dylan T. Kirby, and Danny T. Williams upon Leonard R. Jordan, Jr., Attorney for Appellant, R. S. & A. Piping, Inc. and Andrew F. Lindemann, Esquire, Attorney for Respondent, Treasurer for Marlboro County, by E-Mailing to them at the addresses indicated below:

Leonard R. Jordan, Jr., Esquire  
Jordan Law Firm  
211 Veterans Road, Suite D  
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s/J. Rene Josey  
Jon Rene Josey, Esquire

J. René Josey

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March 26, 2025

**VIA EMAIL ([ctappfilings@sccourts.org](mailto:ctappfilings@sccourts.org)) AND US MAIL**

The Honorable Jenny Abbott Kitchings  
Clerk, South Carolina Court of Appeals  
Post Office Box 11629  
Columbia, South Carolina 29211

Re: RS&A Piping & Fabrication, Inc. a/k/a R. S. & A. Piping, Inc. v. Ronald D. Kirby, Dylan T. Kirby, Treasurer for Marlboro County and Danny T. Williams  
Appellate Case No.: 2022-001791  
TPGL File No.: 18280.101

Dear Ms. Kitchings:

Pursuant to Section (b)(2) of the Supreme Court's Order RE: Methods of Electronic Filing and Service Under Rule 262 of the South Carolina Appellate Court Rules, please find enclosed for filing a Petition for Re-Hearing of Individual Respondents Ronald D. Kirby, Dylan Kirby and Danny T. Williams' along Certificate of Service and our firm's check (in the U.S. Mail copy) in the amount of \$50 for the requisite filing fee. Please file the Motion and Certificate of Service and return filed copies to me via e-mail.

Thank you for your help with this matter.

Sincerely,

TURNER PADGET GRAHAM & LANEY P.A.

J. René Josey, Esquire

JRJ/alb/Enclosures

cc: Leonard R. Jordan, Esq. (Via E-Mail)(w/ enc)  
Andrew F. Lindemann, Esq. (Via E-Mail)(w/ enc)