



paid for the office condominium owned by K&T Group. Instead, rent was structured so that neither managing member of K&T Group would pay any rent for their own “large office” space. I find this was their business model.

This is where the problems arose in this legal and financial relationship and why the amount of rent paid by Taylor Tax Law is not material to what it received in rent.

As David Taylor testified at the March 10, 2025 hearing, “So...all we had to do was pay periodic set scheduled rent. If both of those spaces were allocated and paid rent on a periodic basis, none of this is an issue. This is an issue that your client caused.” Transcript 18:22-19:1.

The Court concludes that while there was a business relationship between the members of the LLC, it was not based on profit but on equity – each party was to pay the same amount of rent; therefore, it did not matter what the amount of rent was paid, provided that rent was equal. While Taylor Capital, LLC did not always pay rent on time, it did eventually pay its share.

Furthermore, on the issue of whether the fraud alleged in Plaintiff’s Rule 60(b)(3), SCRPC Motion, the Court reverses its decision as to extrinsic fraud. Since April Shores was disclosed as a witness and this information could have been discovered during this litigation, the Court concludes that the fraud alleged in this instance is not extrinsic but is intrinsic to this case. In the colloquy on pages 42-44 of the March 10, 2025 transcript, Defendant Taylor disclosed that Taylor Tax Law was paying rent to K&T Group. Plaintiff Kachmarsky was present at Taylor’s deposition when this was disclosed and no further inquiry was made during discovery.<sup>1</sup> See *Chewning v. Ford Motor Co.*, 354 S.C. 72, 579 S.E.2d 605 (2003).

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<sup>1</sup> There are multiple Taylor entities involved here, which can cause confusion, but for which the Plaintiff was made aware.

While Plaintiff has established that Taylor Capital, LLC received more income than it paid to K&T Group, under the business relationship which they used, that matter becomes immaterial. Furthermore, this could have been discovered during litigation, but apparently was not.

The Court therefore grants the Motion to Reconsider, filed May 2, 2025, and reinstates its original Order of November 26, 2024. Accordingly, this matter is ended.

\_\_\_\_\_, 2025

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Mikell R. Scarborough  
Master in Equity, Charleston County



Charleston Common Pleas

**Case Caption:** John Kachmarsky , plaintiff, et al VS David G Taylor , defendant, et al

**Case Number:** 2022CP1002589

**Type:** Master/Order/Other

So Ordered

s/Mikell R. Scarborough 3062