

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
)
COUNTY OF MARLBORO) FOURTH JUDICIAL CIRCUIT

Bobby Dean Odom)
) No. 2024-CP-34-00380

Plaintiff,)

v.)

Dixie, LLC; Natasha M. Carr, Marlboro)
County Delinquent Tax Collector; and)
Edwin Harold Odom, III.)

Defendants.)

Order

RECEIVED

Aug 18 2025

SC Court of Appeals

This matter comes before this Court on the cross-motions of Plaintiff Bobby Dean Odom and Defendants Dixie, LLC, and Marlboro County Delinquent Tax Collector for summary judgment. This Court heard arguments on these motions on April 21, 2025. After considering the arguments and submissions of the parties, this Court finds and concludes as follows:

1. This is an action by Plaintiff Bobby Dean Odom to set aside the November 7, 2022, tax sale of certain property located at 4217 Redbud Road, McColl, South Carolina (described below).¹ Defendant Dixie, LLC, has asserted counterclaims to confirm this tax sale and seeks a refund of costs it has advanced.

2. The Plaintiff, along with his brother Defendant Edwin Harold Odom, III, became record owners of and taxpayers for the following property by deed dated September 29, 2012, and filed with the Marlboro County Clerk of Court on September 20, 2012, at Book 609, Page 139:

"All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg.

¹ Plaintiff's second cause of action is an unjust enrichment / constructive trust claim against the co-owner of the property in question, Defendant Edwin Harold Odom, III. Plaintiff's second cause of action is not affected by this order and not disposed of by this order; it can be disposed of via a motion for default judgment at a later date.

29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; thence North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

This being a portion of the lands conveyed to the Grantor herein by a deed recorded in Deed Book 86 at Page 15.

For a more particular description reference is craved to a map made by Ferrell J. Prosser, R.L.S. dated March 30, 1971 for Lawrence Quick.

The above description is taken from the deed of Lawrence E. Quick to Lawrence Quick and recorded in Deed Book 127, Page 653.

This deed is given to correct a defect in the deed of Lawrence E. Quick dated August 3, 1972 and recorded in Deed Book 127, Page 653 wherein the grantee should have been Mid-State Homes but was incorrectly stated Lawrence Quick."

Being the property conveyed to Virginia K. W. Odom by deed of Lawrence E. Quick recorded in Deed Book 262, page 45 in the office of the Clerk of Court for Marlboro County, SC.

Under Item III of her Last Will and Testament filed in Marlboro County Estate File Number 2005ES34-00222, the Testatrix Virginia Kaye W. Odom devised the above described property to her husband Edwin Harold Odom, Jr. until he remarries, then to her sons Edwin Harold Odom, III and Bobby Dean Odom.

Edwin Harold Odom, Jr. remarried on August 5, 2008, vesting title in Edwin Harold Odom, III and Bobby Dean Odom.

Tax Map Number: 30-00-02-049.

3. On November 7, 2022, the Marlboro County Delinquent Tax Collector purportedly sold this property at a tax sale to Defendant Dixie, LLC. A tax sale deed dated July 18, 2024, was filed on August 5, 2024, at the Marlboro County Clerk of Court in Book 816, Page 80.

4. Plaintiff timely filed an action to, *inter alia*, set aside this tax sale deed on November 6, 2024. All Defendants, except Edwin Harold Odom, III, timely answered this complaint; Circuit Judge Brian Gibbons entered default as to Defendant Edwin Harold Odom, III, on January 27, 2025.

5. On February 17, 2025, Plaintiff moved for summary judgment as to his first cause of action (setting aside the tax sale deed). Defendant Dixie, LLC, moved for summary judgment on April 2,

2025, and Defendant Marlboro County Delinquent Tax Collector moved for summary judgment on April 14, 2025.

6. The Notice of Levy for the property in question (Exhibit A to Plaintiff's motion for summary judgment) states: "Taxes must be paid...by 5:00 PM, November 04, 2022". November 4, 2022, which is not the tax sale date, is an artificial deadline that does not strictly comply with S.C. Code § 12-51-40(b).

7. There is no genuine issue of material fact regarding this artificial deadline, and Plaintiff is therefore entitled to judgment as a matter of law on his first cause of action. *See* Rule 56, SCRPC.

8. Such an artificial deadline does not constitute strict compliance with South Carolina's tax sale statute, and thus the July 18, 2024, tax sale deed is void. *See Hawkins v. Bruno Yacht Sales*, 353 S.C. 31, 577 S.E.2d 202 (2003).²

9. As the tax sale deed is void, Defendant Dixie, LLC, must have its tax sale bid refunded and Plaintiff Bobby Dean Odom and Defendant Edwin Harold Odom, III, must pay the Marlboro County Delinquent Tax Collector fees and delinquent taxes totaling four thousand six hundred forty-six and 69/100 dollars (\$4,646.69).

It is therefore ordered, adjudged, and decreed:

- (1) Plaintiff's motion for summary judgment is granted and the Defendants' motions for summary judgment are denied;
- (2) the July 18, 2024, tax sale deed filed at the Marlboro County Clerk of Court in Book 816, Page 80 is null and void, and this tax sale deed shall be cancelled of record;
- (3) Bobby Dean Odom and Edwin Harold Odom, III, are the lawful owners of TMS # 030-00-02-049 (4217 Redbud Road, McColl, South Carolina) and they shall pay the Marlboro County

² While this Court acknowledges that *Bruno Yacht Sales* was decided before a change to South Carolina's tax statute, the change in question is immaterial to the holding in that case, which remains good law and has been cited repeatedly and recently by the South Carolina Court of Appeals in unpublished, non-precedential decisions.

Delinquent Tax Collector four thousand six hundred forty-six and 69/100 dollars (\$4,646.69) in delinquent taxes and associated costs on this property;

- (4) a certified copy of this order shall be filed with the Marlboro County Clerk of Court in the appropriate Deed Book and indexed accordingly;
- (5) all other Marlboro County government offices (*e.g.*, Treasurer, Assessor) shall update their records as necessary to reflect the correct ownership; and
- (6) the Marlboro County Delinquent Tax Office shall refund Defendant Dixie, LLC's tax sale bid as set forth in S.C. Code § 12-51-100.

It is so Ordered.

[signature page follows]



Marlboro Common Pleas

Case Caption: Bobby Dean Odom VS Dixie, Llc , defendant, et al

Case Number: 2024CP3400380

Type: Order/Summary Judgment

IT IS SO ORDERED.

s/Milton G. Kimpson 2783