

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

---

APPEAL FROM MARLBORO COUNTY  
Court of Common Pleas  
Milton G. Kimpson, Circuit Court Judge

---

Civil Action No. 2024-CP-34-00380

---

Appellate Case No. 2025-001647

---

Bobby Dean Odom,

Respondent,

v.

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

Of whom Dixie, LLC is the Appellant,

---

**APPELLANT'S REPLY BRIEF**

---

G. Murrell Smith, Jr., SC Bar No. 66263  
Jonathan M. Robinson, SC Bar No. 68285  
Shanon N. Peake, SC Bar No. 102723  
Benjamin E. Grimsley, SC Bar No. 70335  
Ryan J. Patane, SC Bar No. 103116  
Smith Robinson Holler DuBose  
and Morgan, LLC  
3200 Devine Street  
Columbia, SC 29205  
(803) 254-5445 – telephone

ATTORNEYS FOR APPELLANT

**RECEIVED**

**Jan 08 2026**

**SC Court of Appeals**

**TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
<b>TABLE OF AUTHORITIES</b> .....	2
<b>I. There was no artificial deadline in the Notice.</b> .....	3
<b>II. The redemption notice was mailed in strict compliance with the statute.</b> .....	4
<b>III. This matter is reviewable on appeal.</b> .....	5
<b>CONCLUSION</b> .....	6

**TABLE OF AUTHORITIES**

**PAGE**

**CASES**

*Brown v. Gantt*,  
No. 2015-CP-32-00817, 2016 WL 11983118 (S.C. Com. Pl. June 15, 2016) .....3

*Hawkins v. Bruno Yacht Sales*,  
353 S.C. 31, 577 S.E.2d 202 (2003) .....3

**STATUTES**

S.C. Code Ann. § 12-51-40(b) .....3

**OTHER**

Opinion of the South Carolina Attorney General,  
2025 WL 3101406, at \*1 (Oct. 27, 2025) .....10, 11

**I. There was no artificial deadline in the Notice.**

As discussed in Appellant’s brief, the Notice in the instant case is in strict compliance with South Carolina law, and the Court should reverse the circuit court’s order setting aside the tax sale. Respondent’s reliance on *Brown v. Gantt*, No. 2015-CP-32-00817, 2016 WL 11983118 (S.C. Com. Pl. June 15, 2016) is misplaced. First, *Brown* is not precedential and should not be relied on by this Court. Second, *Brown*’s ruling is contrary to the statute. The circuit court in *Brown* ruled: “By refusing to take payment on the date of the sale, the Delinquent Tax Collector has shortened the payment period in violation of Hawkins v. Bruno Yacht Sales, Inc., 353 S.C. 31, 577 S.E.2d 202 (2003).” *Brown*, 2016 WL 11983118, at \*5. However, section 12-51-40(b) of the South Carolina Code clearly states the payment must be made *before* the tax sales date. The *Brown* court, like the circuit court in the instant case, ignored this clear statutory requirement. South Carolina law requires payment *before* the tax sale date, not on the tax sale date. As aptly analyzed by the South Carolina Attorney General’s Office, the receipt of payment on the tax sale date, even if postmarked before the tax sale date, does not satisfy South Carolina law. *See* Opinion of the South Carolina Attorney General, 2025 WL 3101406, at \*1 (Oct. 27, 2025). Here, the Notice specified the last date directly before the tax sale that payment could be made and was, therefore, in strict compliance with South Carolina law.

Respondent also incorrectly argues a portion of Appellant’s argument is not preserved for review. This is not a new argument. Appellant has always maintained the Notice strictly complied with South Carolina law and did not set an artificial deadline. Citing to South Carolina rules and law in support of an argument does not make the argument a new issue. Further, this was raised before the circuit court, considered by the circuit court, and denied by the circuit court.

Accordingly, this Court should reverse the circuit court.

## **II. The redemption notice was mailed in strict compliance with the statute.**

First, this argument is not proper for consideration by the Court because Respondent relies entirely on his Supplement to Return to Motions to Alter or Amend (“the Supplement”). On Wednesday, July 23, 2025, Respondent electronically filed the Supplement and circulated a courtesy copy to Judge Kimpson via email. (July 23 Email). Judge Kimpson responded that he signed an order over the weekend denying Appellant’s motion to reconsider and was filing it that day. (*Id.*) He stated he would not read the Supplement “until after [he] file[d his] order.” (*Id.*) An hour later, Judge Kimpson sent a clarifying email, stating: “Please let me clarify my last message. I filed a Form 4 Order denying reconsideration on July 18, 2025; its awaiting approval in the Clerk’s Office.” (July 23 Email.) The Form 4 Order was not electronically filed in the case by the clerk’s office until July 28, 2025. (Or.) However, it was electronically signed by Judge Kimpson on July 18, 2025. (*Id.*) It is clear from Judge Kimpson’s communications and the Form 4 Order that the order was signed on July 18, 2025, four days before Respondent filed the Supplement and Judge Kimpson did not review or consider the Supplement. Further, Appellant did not have an opportunity to respond to the Supplement. Because the Supplement was filed *after* the circuit court issued the order on appeal, Respondent’s arguments relying on the Supplement and attached exhibits are not proper for consideration by this Court.<sup>1</sup>

Even if the Court were to consider the Supplement and exhibits for the first time on appeal, Respondent’s argument is incorrect. The Notice was mailed in strict compliance with the statute. Respondent cites to an incomplete copy of the mailing to erroneously argue the Notice was “mailed

---

<sup>1</sup> Appellant is contemporaneously filing a Motion to Strike related to the designation of the Supplement for inclusion in the Record on Appeal and the argument relying on the Supplement. The Supplement and attached exhibits are not proper for the Record on Appeal because they were not presented to the circuit court or considered by the circuit court in connection with the order on appeal.

certified, but neither a return receipt nor restricted delivery was requested.” (Resp. Br. at 11.) A review of the *entire* mailing shows this is not true. The mailed envelope shows that the Notice was mailed certified delivery, return receipt requested, restricted delivery. (Ex. B to Memo in Support of MSJ.) It is stamped “RETURN SERVICE REQUESTED” and “RESTRICTED DELIVERY.” (*Id.*) Further, the delinquent tax collector testified she mailed the Notice “certified mail – return receipt requested – restricted delivery.” (Ex. A to Memo in Support of MSJ.) Therefore, Respondent is incorrect, and the Notice, which was mailed certified mail, return receipt requested, restricted delivery, did strictly comply with the statute.

### **III. This matter is reviewable on appeal.**

The orders on appeal are reviewable by this Court. Respondent incorrectly claims this matter is not appealable because orders denying motions for summary judgment are not appealable. The orders on appeal are not simply orders denying Appellant’s motion for summary judgment. Instead, the June 16, 2025 Order *granted* Respondent’s motion for summary judgment, denied Appellant’s cross-motion for summary judgment, and set aside the tax sale. The July 2025 denied Appellant’s motion to reconsider. These orders finally determined the case and are appealable. Appellant argues the circuit court erred in granting Respondent’s motion for summary judgment, denying Appellant’s motion for summary judgment, and setting aside the tax sale. Appellant and Respondent both moved for summary judgment on the same legal issue—whether the Notice strictly complied with the statute. The circuit court erred in finding the Notice did not comply with South Carolina law. The circuit court granted Respondent’s motion while simultaneously denying Appellant’s cross-motion and set aside the tax sale. Appellant appealed. That issue is properly before the Court and must be decided by the Court. Therefore, this appeal should not be dismissed.

**CONCLUSION**

For the reasons discussed herein, Appellant respectfully requests the Court reverse and vacate the circuit court’s orders setting aside the tax sale deed and direct the circuit court to grant Appellant’s motion for summary judgment and confirm the tax sale.

RESPECTFULLY SUBMITTED,

**SMITH | ROBINSON, LLC**  
**Smith Robinson Holler DuBose and Morgan, LLC**

*s/Shanon N. Peake*

Jonathan M. Robinson

**Shanon N. Peake**

Benjamin E. Grimsley

Ryan J. Patane

3200 Devine Street

Columbia, SC 29205

803-254-5445

Jon.robinson@smithrobinsonlaw.com

Shanon.peake@smithrobinsonlaw.com

Ben.grimsley@smithrobinsonlaw.com

Ryan.patane@smithrobinsonlaw.com

G. Murrell Smith, Jr. (SC Bar No. 66263)

PO Box 580

Sumter, SC 29151-0580

murrell@smithrobinsonlaw.com

*Counsel for Appellant*

Columbia, South Carolina

January 8, 2026.