

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM GREENVILLE COUNTY
Court of Common Pleas

Perry H. Gravely, Circuit Court Judge

Case No: 2024-CP-23-01663

Appellate Case No. 2025-001252

RECEIVED

Jan 12 2026

SC Court of Appeals

In the Matter of the Estate of William Rhett Taber, Jr.

William Rhett Taber, III, Respondent,

v.

Thomas Neel Taber as Personal Representative of the Estate of William Rhett Taber, Jr.,
Thomas Nee Taber, individually, Anne C. Taber, Robert Fishburne Taber, Paul Kershaw
Taber, Andrew Patton Taber, Michael Tyndall, Appellants.

RECORD ON APPEAL – VOLUME III

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December 22, 2025

1 --

2 THE COURT: All right. It's 3:52.

3 MR. MCGOUGH: May we approach?

4 THE COURT: Yeah.

5 (Off the record.)

6 THE COURT: All right. Both sides have made very
7 compelling arguments for for and against the motions for
8 directed verdict. For the audience who aren't lawyers
9 there's an ability to make a motion giving the court an
10 opportunity to make a decision based on the law and not have
11 to put up a case at that point because the other side didn't
12 prove their case or put up enough evidence to -- to
13 potentially prove through case.

14 I've considered all these arguments very carefully and
15 I'm going to deny the motion for a directed verdict as to the
16 undue influence claim as a cause of action as well as on the
17 mistake of fact cause of action. As it relates to the
18 creditor's claim, I'm going to grant the motion for directed
19 verdict. All right. Mr. McGough?

20 MR. MCGOUGH: Respondent calls Timothy Robinson.

21 THE COURT: All right. Mr. Robinson, thank you for your
22 patience in waiting all day. Sorry.

23 TIMOTHY MAXWELL ROBINSON,
24 being dully sworn testified as follows:

25 THE COURT: Thank you. If you'll have a seat.

1 DIRECT EXAMINATION

2 BY MR. MCGOUGH:

3 Q. Please state your full name for us.

4 A. Timothy Maxwell Robinson.

5 Q. And what is your address?

6 A. 106 Lavinia Avenue.

7 Q. Did you know William R. Taber Jr?

8 A. I did.

9 Q. What did you call him?

10 A. Bill.

11 Q. Bill. Okay. I'm going to slip up and call him Pop
12 Taber.

13 A. I never mind.

14 Q. That's what we've been calling him for the past two
15 days. And your address is across the street from where he
16 lived, is that correct?

17 A. Correct.

18 Q. Okay. When did you first meet Pop?

19 A. In 1996. In the spring.

20 Q. Okay. And that's because he moved here, you moved
21 here or how did you ---

22 A. I purchased -- I had signed a contract on 106
23 Lavinia Avenue and he and his wife, Ann were working in it's
24 105 Lavinia. I thought they were the construction workers
25 over there and went and talked to them about the house I was

1 purchasing.

2 Q. And what was your relationship with Pop over the
3 years?

4 A. We -- as neighbors, they came to party, sat by the
5 house. I was probably closer to Ann until she passed because
6 Bill was kind of quiet then. I knew him, we spoke, but I had
7 more interaction with Ann at first. And then after Ann
8 passed I became very close to Bill.

9 Q. And what kind of when you say very close, what kind
10 of things were you doing in the building?

11 A. We -- we frequently went to lunch together. We
12 frequent -- we had a group of friends I introduced him to
13 that we would have dinners together and we joined the
14 Commerce Club. I encouraged him to get involved there. he
15 met one of the -- one of the women he was very attracted to
16 at a party at my house, Nancy Windber (ph).

17 Q. How many times a week would you say you saw Pop?

18 A. So initially it was two or three times a week or
19 more. But when -- and then later it became more when I --
20 when I was at home more, it became about every day for lunch
21 and then on Sundays for at brunch at high cotton first, which
22 later became halls.

23 Q. So you -- you say later?

24 A. Same ---

25 Q. You recall kind of when this went from being a,

1 "Hey, I see him two or three times a week to where you're
2 eating lunch every day?"

3 A. It would've been probably 2008.

4 Q. Okay. So from 2008 until his death in 2019, maybe
5 not every single week. But you ate lunch and saw him many
6 times?

7 A. Very frequently.

8 Q. Okay. And when you all are going to lunch or going
9 anywhere else as you're going, who's driving?

10 A. Bill frequently drove. He probably drove more than
11 I did, but I drove too sometimes.

12 Q. Did he ever stop driving?

13 A. He stopped driving for a brief period when he came
14 back from -- after having back surgery in Raleigh. And he
15 had a -- he had a stroke in Raleigh after the back surgery.
16 So there was a period he went through rehab at Roger Peace.
17 And during that period it wasn't -- they never took his
18 license, but he didn't drive for a period until he got
19 through the rehab and then he was driving again.

20 Q. Do you recall when that was?

21 A. I don't know the exact date. It was several years
22 before he died.

23 Q. Okay. And then after this period where he had had
24 surgery and was kind of out of commission did you see him
25 return to his normal social lifestyle?

1 A. Definitely.

2 Q. And he returned to driving?

3 A. Yes.

4 Q. Did any -- did you have any question that if he
5 wanted to, he could have walked out of the house, hopped in
6 the car, and driven himself anywhere in Greenville that he
7 wanted to go?

8 A. Yes.

9 Q. He could do that?

10 A. Yes, he could.

11 Q. Did you ever go with him out of state?

12 A. Yes. We went to -- we go to North Carolina, go to
13 Flat Rock and we went to -- I visited him at the beach. I
14 don't -- I don't recall ever riding with him to the beach or
15 back from the beach. I don't know whether I did that. But
16 --

17 Q. You rode ---

18 A. --- when he left ---

19 Q. --- to Flat Rock?

20 A. Flat rock and I think we went to Atlanta and went
21 -- went to the tour museums and did that. I can't remember
22 where else we went. We did go out of state.

23 Q. And for a lot of these functions he's driving.
24 You're riding with him?

25 A. He drove -- he drove, when we went to Atlanta, I

1 think Pat was -- was when we went to Atlanta. He frequently
2 drove to Flat Rock. Sometimes we would go up to -- we'd go
3 to Flat Rock to see Linda (inaudible), we'd also go see the
4 farm. I went to see the cemetery up there. We'd just drive
5 up there sometimes just to drive and go -- go hiking, go
6 driving. He went hiking with me many times.

7 Q. So he was a pretty active?

8 A. He was unbelievably active.

9 Q. Okay. And he had a social life going on up in Flat
10 Rock?

11 A. He did. That's where Linda (inaudible) one of his
12 friends did on property next to -- to theirs. And she would
13 come down here (inaudible).

14 Q. Yep. And so you're going out to lunch and doing
15 all these activities. Who's paying for all these activities?

16 A. Different times, different people. I paid for
17 some, he paid for a lot. But it was both.

18 Q. Did you ever get the sensation that he was
19 prohibited from spending if he wanted to buy lunch?

20 A. No.

21 Q. Okay. Go on that day?

22 A. No.

23 Q. Okay. Did -- did you ever have discussions with
24 him about anything, wills or anything state plan related?

25 A. I did. He talked about ---

1 MR. LEE: Objection. Hearsay.

2 BY MR. MCGOUGH:

3 Q. Yeah, I'm -- I'm just asking about discussion. So
4 don't say, "Pop said."

5 A. No. Okay. Yes.

6 Q. Yes. You had discussions?

7 A. Yes.

8 MR. MCGOUGH: Okay. Your Honor we believe his
9 statements are admissible under Rule 803(3). In future
10 questions that I'm getting ready to ask. I'm sure I'm going
11 to hear that same objection.

12 THE COURT: So which exception to hearsay ---

13 MR. MCGOUGH: Rule 803(3). A statement of the
14 declarance in existing state of mind and motion sensation or
15 physical condition such as intent plan, motive design, mental
16 feeling, pain and bodily health, but not including a state of
17 memory or belief to prove the fact remembered or belief
18 unless it relates to the execution, revocation,
19 identification, or terms of declarance will.

20 MR. LEE: Your Honor, I think the dead man's statute
21 controls that. I don't think that that is ---

22 THE COURT: I don't see any benefit to him from this
23 estate. And the dead man's statute only prevents interested
24 persons from saying stuff. It doesn't say anything about an
25 uninterested person testifying in court.

1 MR. LEE: Well, there are some questions that I may ask
2 that show he may be interested in having certain individuals
3 control this estate versus others. Then he would've a direct
4 financial impact on it.

5 THE COURT: All right. We'll get the dead man in a
6 second because that hadn't been moved yet. When it is, we'll
7 deal with it on 803(3). As long as your questions are in the
8 confines of that exception, I'll allow them, but tread
9 carefully.

10 MR. LEE: Thank you, Your Honor. If, Your Honor, if he
11 is an interest, if he is -- has an interest in this estate
12 though, would the payment and statute not still prohibit that
13 those testify?

14 THE COURT: It -- it would if he has an interest in the
15 estate. But that hasn't been proven at this point. There's
16 been no evidence to indicate that he has.

17 MR. LEE: And that evidence could be submitted, I guess
18 to ---

19 THE COURT: Well, in your cross-examination, I'm
20 assuming you'll -- you'll plow that field pretty well and
21 then you can raise an objection related to his previous
22 testimony at that time.

23 MR. MCGOUGH: I don't think we're going to venture too
24 far into this topic, so.

25 THE COURT: All right. That's fine.

1 BY MR. MCGOUGH:

2 Q. I'm just -- I asked if you had discussions for --
3 for the moment, don't say anything that Pop said to you. You
4 had discussions or heard discussions with Pop about estate
5 plan?

6 A. Yes.

7 Q. Did he ever get into any details of his documents
8 with you?

9 A. No.

10 Q. Okay. Are you aware of Pop meeting with any
11 lawyers about a state plan?

12 A. Yes.

13 Q. Do you recall who any of them are?

14 A. I -- I recall Jack Howard. I recall Merline firm
15 and I knew there was a, toward the end there was a female
16 attorney, but I did not know her name. Did not recall her
17 name.

18 Q. Okay. were you present when any of Pop's children
19 encouraged him to go get his estate plan update or go get a
20 new will?

21 A. I knew when the talk -- there was talk of an LLC
22 that's -- and I knew -- so yes. Several -- several times.

23 Q. Okay. All right. And then were you in -- and I'm
24 going to butcher the name of this organization if I do not
25 recall it, the Colonel's Club.

1 A. I was not.

2 Q. You were not. But you were aware of it?

3 A. Yes.

4 Q. And you knew that Pop was in it or participating in
5 their activities?

6 A. Yes.

7 Q. And these were more social activities that they
8 were in?

9 A. Yes.

10 Q. Okay. So he had a very vibrant social life?

11 A. Correct.

12 MR. MCGOUGH: Okay. I don't have any further questions.

13 THE COURT: Mr. Lee?

14 CROSS-EXAMINATION

15 BY MR. LEE:

16 Q. Mr. Robinson, did you ever borrow any money from
17 Mr. Taber?

18 A. I did.

19 Q. Did you ever pay it?

20 A. I -- we paid -- there were several things. There's
21 one I did not repay.

22 Q. Why didn't you pay?

23 A. I threw several parties for him that we considered
24 that balanced out. There was a party at for -- Patricia
25 House (ph) birthday party that was at a penthouse in

1 Greenville. I cooked all the food, provided all the
2 beverages, did that, I also did a party, a reception after
3 his daughter's death. I did a another reception after his
4 daughter-in-Law's death.

5 Q. How -- how much money did you not repay him, I
6 guess?

7 A. It would've been \$3,000.

8 Q. All right. Do you have anything in writing from
9 Pop saying that that debt's been satisfying?

10 A. I do not.

11 Q. Okay. Do you think that if the personal
12 representative of the estate asked you to pay that, then you
13 should have to pay that back to the estate?

14 A. I do not think.

15 Q. And it's based on the parties that you threw?
16 Based on the parties that you threw?

17 A. Right.

18 Q. Did Pop ever talk -- are you aware that Rhett
19 loaned Pop money?

20 A. Yes, I was.

21 Q. Did Pop talk about that?

22 A. Yes, he did.

23 Q. And was he appreciative of Rhett's loans?

24 A. Yes.

25 Q. And did he recognize that was financially assisting

1 him to those loans?

2 A. Yes.

3 MR. LEE: No further questions, Your Honor.

4 THE COURT: Redirect?

5 REDIRECT EXAMINATION

6 BY MR. MCGOUGH:

7 Q. With respect to this debt that Mr. Lee was just
8 asking you about, your understanding was that it had been
9 repaid?

10 A. Yes.

11 Q. And to the extent it wasn't repaid, it was \$3,000.
12 That was your testimony?

13 A. Yes.

14 Q. Have you ever hired an attorney?

15 A. Have I ever hired ---

16 Q. You ever hired an attorney?

17 A. Yes.

18 Q. Yeah. Would you consider them fairly expensive?

19 A. Yes.

20 Q. You think it'd be a reasonable use of money to
21 chase after somebody that owed \$3,000 by hiring an attorney
22 to try to collect on that bill?

23 A. No.

24 MR. MCGOUGH: Okay. No further questions.

25 MR. LEE: No further questions.

1 THE COURT: All right. So you may take your seat.

2 MR. ROBINSON: Thank you.

3 MR. MCGOUGH: And you're released if you're under
4 subpoena.

5 MR. ROBINSON: Thank you.

6 THE COURT: Mr. McGough?

7 MR. MCGOUGH: We rest.

8 THE COURT: Okay. It's 4:11. I think it's a little
9 late in the day to start closing arguments.

10 MR. MCGOUGH: One thing, Your Honor, if we renew our
11 directed verdict motion, we make the same arguments that we
12 made before. I'm not going to rehash them for you again at
13 this point.

14 MR. LEE: Same things I said last time.

15 MR. THOMPSON: Same thing I said last time. Where we
16 stand.

17 THE COURT: So we're moving forward on two or three, so.
18 Okay. All right. We'll do closing arguments tomorrow
19 morning at 8:35 in the morning. I have a 10:00 that I cannot
20 miss. I did not expect this to be a three-day trial. Just a
21 two-day trial. After that 10:00 meeting, it should take an
22 hour. If we have not concluded prior to that we'll reconvene
23 and finish up. But I'll have to be gone for about an hour or
24 so from 10:00 to 11:00. Counsels assure me that we probably
25 can be done before that though.

1 MR. LEE: I would imagine.

2 MR. MCGOUGH: I believe so also.

3 THE COURT: All right. The building opens at 8:30. We
4 will promptly commence at 8:35 to give everybody time to get
5 through security and up here. Is that all right Deputy
6 Miles?

7 MR. MILES: I'm be here. I'll let them know.

8 THE COURT: Thank you. I already told Joey, so. All
9 right -- all right then. Everyone have a good afternoon.

10 MR. LEE: Thank you, Your Honor.

11 (THERE BEING NOTHING FURTHER, THIS HEARING CONCLUDED AT
12 04:15 P.M.)

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CERTIFICATE OF TRANSCRIBER

I, NATASHA BARRIENTOS, a court-approved transcriber, do hereby certify that the foregoing is a true, accurate and complete Transcript of Record of the proceedings had and evidence introduced in the trial of the captioned case, relative to appeal, In the Court of Common Pleas - Probate Hearing of Greenville County, South Carolina, on the 13th Day of February, 2024.

I do further certify that I am neither of kin, counsel, nor interest to any party hereto.

May 20, 2024

Natasha Barrientos
Transcriber

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3 CONTINUATION OF PROCEEDINGS - FEBRUARY 14, 2024

4 THE COURT: Most -- everyone is having a very nice
5 Valentine's Day. Lord knows we all don't want to spend
6 Valentine's Day in court.

7 MR. LEE: I think it's very romantic.

8 THE COURT: Yeah. Well, All right. Both sides have
9 rested. We've heard your directed verdict motion and I made
10 a ruling on that. So that puts us squarely at closing
11 arguments. So let's begin.

12 MR. LEE: May it please the court. Your Honor, as any
13 court parent does, I often find myself praying and hoping
14 that my children are learning back on lessons that are going
15 to help them in their life. Those lessons can be found in
16 lots of places. They be found in church, they found in
17 school, lunch room, on the ball field, lots of places. Just
18 the other week my son came home from school and came in and
19 he told me that he was excited, he was wanting to tell me
20 about something and he knew I was going to be excited about
21 it. I said, okay. I was tired and I, I'm going to listen.
22 He said, we're learning about the judicial system despite me
23 telling him that there are much better jobs out there than
24 being a lawyer. And he's adamant that's what he's going to
25 do. He said, will you please help me with my homework?

1 THE COURT: Well you've already told him that he can't
2 be a baseball player for that.

3 MR. LEE: That's right. I said, will you please help me
4 with my homework, please? And despite me being patient, he
5 repeatedly asked and I said, settle down. We'll look at it
6 after -- after work, after we eat. And we did that. We sat
7 down and I looked at the work he was working on and it was
8 talking about what the roles of courts are and what does the
9 Supreme Court do, what does the appellate court do? What
10 does the circuit court do? And as I'm explaining this to
11 him, he looks up at me and he says, well what court do you go
12 to Dad? I said, well son, I generally practice in probate
13 court and immediately, well what does the probate court do?
14 Well, I tried to explain what a last will was. I tried to
15 explain what probate administration was. I tried to explain
16 what a will contest, what durable powers of attorney. And
17 I'll be honest, Your Honor, I became more confused the longer
18 I talked. He then looked at me and he said, I think I
19 understand. And I said, oh, well I'm glad you do because I
20 think I may need some help. What do you think it does? And
21 he said, well dad, I -- I think it means that when someone
22 dies, the probate court makes sure that their things go where
23 they're supposed to go. How true is that? It's that simple.

24

25 Your Honor, that's what we're here to talk about. The

1 role of the probate court and the role of the probate. The
2 applicable code that we've talked about and Mr. Collins
3 testified about is about making sure that a testator's
4 intention is honored. It's that simple. Or say it more
5 simply to make sure their things go where they're supposed to
6 go. This could not be more applicable in my mind than in
7 this case. So let's talk about each element and each cause
8 of action separately. As to our claim for a mistake of fact,
9 the following things have been unequivocally shown, admitted,
10 and proven. It is undisputed that Pop and Rhett agreed that
11 Pop owed Rhett 340,000. There's no dispute Jack Howard Pop's
12 attorney and Tom Taber, his PR both testified in to this
13 agreement. They said they all sent there and that Pop agreed
14 that he owed this money that Rhett agreed that was an amount
15 that he was owed.

16 Tom went as far as to put this amount in every single
17 spreadsheet that he gave Jack Howard to utilize in
18 preparation of Pop's will. There's no dispute that Pop owed
19 Rhett at a minimum \$340,000. So that's our starting point's.
20 Also undisputed that eventually Pop and Rhett came to an
21 agreement, Pop wants to satisfy this 340,000 debt. Rhett
22 wants it satisfied. They agree to swap a piece of property
23 in exchange for the debt. Tom went and admitted this. Jack
24 Howard admitted this. This was the plan, the property for
25 \$340,000 worth of debt. Tom went as far again until he put

1 this in his spreadsheet when he's talking about these land
2 trades. We're going to trade these properties for this debt.
3 Everybody knows that was the purpose of that transaction.
4 It's undisputed now that Pop was ultimately told and believed
5 that Rhett received an overpayment that transaction. This
6 was confirmed by Jack Howard and every single Taber child
7 that testified. Pop thought he overpaid Rhett. It's
8 undisputed that Pop reduced Rhett's inheritance based on this
9 mistake and belief that Rhett had received that overpay.

10 Tom testified Pop thought he had overpaid Rhett by
11 \$280,000. The spreadsheet that Tom prepared and that was
12 utilized by Jack Howard and Patterson to prepare the estate
13 plan clearly shows that reduction \$280,000 was taken from
14 Rhett's inheritance because of this alleged overpay. It is
15 undisputed that Pop took steps to fix this mistake. He went
16 to Jackie Patterson, he told her that he wanted to make his
17 will fair. He told her that he wanted to change his will.
18 But we all heard Jackie's testimony and despite what anyone
19 says, she's a non-biased witness. She has no skin in this
20 game. But she says that in her mind something was off.
21 Somebody prevented, somebody kept him from coming to fix that
22 will. They made sure of that mistake never got fixed.

23 To simplify, as I often try to do. Rhett satisfied
24 \$340,000 worth of debt, Pop transferred a piece of property
25 to satisfy that debt. There's an alleged overpayment to

1 Rhett. So in other words, the property has to be worth more
2 than \$340,000. There's no argument, there's no way to argue
3 against that. So how did a mistake exist? The only evidence
4 before this court about the value of that 28.48 acres. The
5 only evidence is Alan McCrady's appraisal. Respondent has
6 offered nothing. We have no appraisals. We have testimony
7 that, oh, Jack Howard thought it was worth this much. And
8 you know, Tom says, I thought it was worth this much. That's
9 not evidence. Alan McCrady says that property was worth
10 \$300,000. Jack Howard and Rhett testified that the transfer
11 of the 28.48 acres satisfied the \$340,000 debt. Well, if the
12 debt was \$340,000 and the property is only worth \$300,000,
13 there is no overpayment and there's certainly not a \$280,000
14 overpayment.

15 That's a mistake of fact as Mr. Collins testified.
16 That's a mistake of fact. And the mistake of fact, as Thomas
17 has testified in his testimony, caused this man's inheritance
18 to be reduced. Nothing could be clear. It's third grade math
19 that numbers don't match up to their story. But Tom changed
20 it up on us a little bit. To be fair, there's a new story.
21 Now, it wasn't just the 28.48 acres that satisfied Rhett's
22 debt. There was a flat rock lot that satisfied it. So we're
23 going to include both of them. Okay, let's play devil's
24 advocate. Despite no evidence to show differently, Jack
25 Howard didn't say that Pop's attorney didn't say that was

1 included. Only Tom did. Tom says that the \$340,000 was
2 satisfied by the Flat Rock lot and the 28.48 acres. Even if
3 Tom is telling the proof, which we dispute and remind the
4 court that Jack Howard didn't even agree.

5 The only evidence as to the value of the lot in Flat
6 Rock that's before this court is the documentation from the
7 county that shows the sale price. 43,000.0 Simple math,
8 again, Your Honor, 43,000 plus 300,000 is 343,000. The debt
9 was 340. So if there was an overpayment, I would argue it
10 was inconsequential or at the very most three grand. It's
11 not 280,000. And again, we're back at the same story. It's
12 a mistake of fact by Pop that was encouraged and coerced and
13 helped produced by Tom and that resulted in Rhett's
14 inheritance being reduced. To keep in mind, in order for
15 Pop's belief to be true that there was an overpayment, the
16 property had to be worth \$620,000. If the debt's 340 and the
17 alleged overpayment is 280,000, somehow Pop believed and
18 became convinced that the property transfer was worth
19 \$620,000. There's nothing before the court that comes close
20 to that.

21 The highest we can get is 343. To say otherwise is
22 contrary to the evidence and not accurate. As the Court
23 knows, South Carolina 622601 provides as follows.
24 Notwithstanding subsection A, the court may reform the terms
25 of a will, even if unambiguous, to confirm to the terms --

1 terms to the testator's intention if it is proved by clear
2 and convincing evidence that the testator's intent in the
3 terms of the will were affected by a mistake of fact or law,
4 whether an expression or inducement. Dan Collins testified
5 yesterday that section 622601 gives this court the express
6 authority to reform the terms of Pop's will when his and true
7 intentions are found to have been frustrating. We can look
8 at the situation and know that the mistake of fact directly
9 affected his intentions. He reduced a said inheritance
10 because of that mistake. He then went to Jackie Patterson's
11 office to try to fix it by giving him the property that he
12 had always intended to give Rhett as Dan Collins testified,
13 this statute assist in preventing injustice in situations
14 where a mistake has been made because now this court is no
15 longer bound by a strict interpretation of the terms of the
16 will when the evidence as in this case clearly indicates
17 otherwise. This codifies the common law and is very similar
18 to 627415 in the trust code.

19 We're not going to let obvious mistakes that affect the
20 testator's intention continue. As Dan testified, the purpose
21 of section 622601 is to avoid an unjust taker from being able
22 to benefit from a mistake. Tom and the other Taber siblings
23 are clearly unjust takers. They're improperly benefiting
24 from Pop's mistake to the sole detriment of Rhett. As Dan
25 noted, there doesn't have to be deceit, there doesn't have to

1 be frauded. There simply has to be a mistake that affected
2 the testator's intention. We know there's a mistake. I have
3 a hard time believing that anyone's going to argue there's
4 not a mistake. The appraisals that the information court
5 show that the value of the property is equal to or less than
6 the debt. There's no -- there's a mistake, there's no
7 overpay.

8 There simply has to be a mistake. There simply has to
9 be evidence to show that this Pop's intent was frustrated.
10 He intended to treat Rhett equally or at least to provide him
11 the \$280,000 in his inheritance. It was taken away based on
12 the mistake. How do we remedy this mistake? Well, Mr.
13 Collins testified and I agree there's two ways. You can
14 either court could order that the mistake be rectified by
15 ordering the estate to compensate Mr. Taber Rhett for the
16 \$280,000. Or as I asked Mr. Collins, could we infer his
17 intent from Jackie Patterson's document did. Maybe the fix
18 is the real piece of real property. However, this Court
19 determines that the state's got to be fixed. So either give
20 him the \$280,000 or give him the farm, which was always Pop's
21 intention without the mistake Rhett's inheritance does not
22 get reduced. And I'd like to point it out and -- and talk
23 about it in a little bit, but it's, it's interesting to me
24 that every single Taber child testified when I asked them
25 this question. If a mistake exists, what do you think Pop

1 would want you to do?

2 What do you think Pop would want this court to do?

3 Everyone vehemently said he would want it fixed. That's
4 Pop's intention. There's no mistake the only person affected
5 is Rhett. As for the undue influence claim, naturally
6 provides that undue influence may be proved by circumstantial
7 evidence but the circumstances relied on to show it must be
8 such as to act as taken together point convincingly to the
9 fact that the mind of the test editor was subjected to that
10 of some other person so that the will is that of the later
11 and not the former. Tom testified that he told Pop that Rhett
12 had been overpaid in the real estate transaction. Tom
13 prepared all the spreadsheets that were given to Jack Howard.
14 Tom coordinated and helped Pop get to the appointments.

15 He attended the appointments. There is no doubt that
16 Tom intended for Rhett's inheritance to be reduced or deleted
17 entirely, which is exactly what happened. Pop's will was
18 doubt of Tom, not Pop. Tom admittedly provided the
19 spreadsheet containing inaccurate information to Jack Howard
20 to utilize in the preparation of Pop's. Will the spreadsheet
21 of the will correspond? Exactly. Has already testified and
22 verified in this court in regards to the real properties.
23 Tom controlled the flow of the information to Jack Howard and
24 controlled Pop's mistaken belief in the overpayment from
25 Rhett to ensure that the will provided for what Tom desired

1 not Pop. That is the definition of undue influence to take
2 control to the extent that someone's will supplant and
3 replaces the intent of the testator. How do we remedy that?
4 If the Court finds that under influence exists, the will
5 should be vacated and everything should flow via testator or
6 intestacy.

7 The role of this court is to make sure that at some
8 point dies their things go, they're supposed to go. It's
9 that simple. In other words, that the testator's intent is
10 honored. Pop's intent was frustrated and then he was
11 prevented from fixing it. Not only was he unduly influenced,
12 misled and coerced and lied to, but he ultimately made a
13 decision based on that mistake that resulted in the improper
14 inheritance of Rhett. No one argued and they freely admitted
15 that Rhett was a great son and a great sibling. He's done
16 more for his family than almost anyone I have ever met.
17 Could he have done it in a better way? Maybe but Pop knew
18 what did. That's why Pop owed Rhett. There was never any
19 argument or question about that between the two of them.

20 I believe Pat Taber said it best when he testified, as
21 did the others, that if Pop made a mistake he would want it
22 fixed. Well then let's fix it. Fortunately, the probate
23 code provides this court with the power to reform and fix
24 those mistakes when they frustrated testator's intention.
25 And that is exactly what we're asking this court to do. We

1 are asking this court to remind us all of another valuable
2 lesson. Mistakes happen but they can be fixed. You know
3 something Mr. McGough said the other day. I woke up in the
4 middle of the night thinking about it because it bothered me
5 and not because of something he said that was insensitive.
6 There's something that resonates with me. He said, what will
7 is safe? He was in inferring that if you take an action to
8 honor Pop's intent that no will's going to be safe. I kind
9 of view that differently. If you don't, what will is safe?

10 How do we know that this doesn't reproduce and
11 reciprocate? How do we not know that if we allow a
12 testator's intent to be ignored that this isn't a pattern?
13 How do we know if we allow such a blatant and obvious mistake
14 to happen and have admissions from the other parties that the
15 mistake affected the testator's intent? How do we let that
16 stand? That's when no rule is safe. We can't do that. The
17 section, the code section allows for this to occur to remedy
18 just situations just like this. There was no overpayment,
19 there was in state and the only person they got hurt was
20 Rhett. Your Honor, to plead on the evidence we ask you to
21 strongly consider issuing a ruling in our favor. I believe
22 that the facts show that there truly was undue influence and
23 without a doubt the facts show that a mistake of fact
24 existed.

25 THE COURT: Thank you. Thank you. Mr. McGough.

1 MR. MCGOUGH:

2 Petitioner has submitted a mistake of fact claim. He
3 has presented some evidence about a -- a land transfer, a
4 swap for some elements, and he really has to prove two
5 elements with respect to his mistake argument. He has got
6 the burden to prove both of these elements by clear and
7 convincing evidence. And as his own expert Dan Collins
8 provided for us, that is an elevated evidentiary standard,
9 clear and convincing evidence. The two elements that
10 petitioner must prove to this court in order to be successful
11 on this mistake argument are that there was a mistake of fact
12 and more importantly that if Pop knew about that -- that he
13 would've changed the terms of his will. We submit to you
14 that you already have in your possession the best evidence
15 you can possibly have regarding Pop's intent and that
16 evidence is Pop's will which he executed with Jack Howard on
17 July 23, 2015. That will is presumed to be Pop's intent
18 until the petitioner proves by clear and convincing evidence
19 that Pop's intent was something different than what is
20 contained in that will.

21 The court heard from the attorney that drafted that will
22 Jack Howard, who testified that Pop agonized over the
23 contents of that will, he testified that he had between five
24 and 10 meetings with Pop where they tinkered with that will
25 in order to get the distributions just right so that Pop was

1 comfortable with which properties were going to which
2 children. You also heard from Jack that he had a number of
3 one-on-one meetings with Pop with none of the other children
4 present and that most of those meetings were toward the end
5 of the estate planning process just prior to the execution of
6 the will. That leaves Jack Howard as the only person alive
7 today that has any direct knowledge of what happened in those
8 meetings because only Jack and Pop were in those meetings.
9 And what did Jack Howard testify to? He testified that the
10 values of Pop's properties as shown on the spreadsheet that
11 we've been looking at for the past two days and on which
12 petitioner's case is largely based, were not very important
13 to Pop the values of those properties were a factor but
14 certainly were not the most important factor to Pop in
15 divvying up his properties.

16 Jack testified that Pop didn't want to give equal value
17 to his kids. He didn't want to give specific values to his
18 kids. He testified that Pop wanted to be fair and we've
19 heard that from several witnesses. Pop wanted to be fair.
20 And what evidence is in front of this court to prove what Pop
21 thought was fair, his will, the will that he signed with Jack
22 Howard outside the presence of any of the Taber children. If
23 Pop wanted to provide for equal shares, he could have done
24 that. Jack testified that he's drafted hundreds of equal
25 share wills. He could have done that and he could have

1 netted Rhett's share for \$280,000 or whatever number that he
2 thought that he wanted to do so at that time. But Pop chose
3 not to do that. Pop never asked Jack to draft an equal will.
4 Pop wanted specific properties to go to specific kids and
5 that was his instruction to Jack Howard and that is the will
6 that Jack Howard prepared and that Pop signed. There are
7 certainly a host of factors which could have been in Pop's
8 head when he was trying to determine which property is going
9 into which child. We heard from Ann Taber that Rhett was
10 more well to do than some of the other children.

11 That might have been a factor that was in Pop's head.
12 We heard from petitioner's expert about a number of factors
13 that testators take into consideration their relationship
14 with their children, the relationships among the children,
15 the attachments of children to specific properties. We don't
16 know the exact factors and weights that Pop put on -- on any
17 of these different items when he was trying to figure out
18 which properties to pass to which children. But we do know
19 that property values were not particularly important to Pop
20 because he doesn't provide for any of that in his will. He
21 was very clear that he wanted specific properties going to
22 specific individuals. Now, petitioner has argued that Pop
23 did in fact try to change that will in 2019 shortly before
24 his death. And that a communication from the attorney Jackie
25 Patterson, was somehow proof of Pop's intent. That retainer

1 agreement in 2019 may show that Pop was debating changing his
2 will in 2019. That letter shows nothing about Pop's intent
3 on July 23, 2015 when he signed his will.

4 That letter is from four years later. We have no
5 testimony tying it back to the 2015 will, we don't know that
6 his intent in 2019 necessarily has anything to do with his
7 intent on July 23, 2015. This retainer agreement, which
8 petitioner also heavily relies on for this intent branch of
9 the mistake doctrine wasn't ever even signed by Pop. He
10 never formally engaged Jackie Patterson and -- and -- and
11 Jackie Patterson testified that she bent over backwards to
12 get him back in, to get him to sign the will. And despite
13 her efforts, he never did. An unsigned retainer agreement
14 sent by a person other than the testator is not clear and
15 convincing evidence of a testator's intent four years prior
16 to that unsigned retainer agreement. Even if Your Honor
17 believes that that retainer agreement was evidence that Pop
18 wanted to change his will, it was only evidence that he
19 wanted to change it in 2019. Petitioner's burden today is to
20 prove by clear and convincing evidence that the retainer
21 agreement somehow relates back to July 23, 2015 and they have
22 failed to meet that burden.

23 In addition, we heard Tom take the stand and testified
24 that he got an appraisal on the property within two months
25 following the will in July of 2015. He testified that that

1 appraisal returned a value of \$11,500 per acre. We also
2 heard evidence of value from the petitioner's expert and an
3 appraisal was introduced there that set forth a reasonable
4 range of values based on comparable properties of between
5 \$9,783 and \$11,172. In addition, petitioner's appraiser
6 testified that all land is unique, that he made a number of
7 assumptions in coming up with his appraisal report and that
8 no value for improvements was taken into consideration at
9 petitioner's instruction. We had testimony that there was an
10 improvement on the property in 2015. We also had testimony
11 that other equipment and items were transferred to the
12 petitioner along with the real estate and we have no evidence
13 of that value. Perhaps most importantly, Tom testified that
14 he showed Pop the appraisal after it was prepared.

15 And so where does that leave us with mistake? It leaves
16 us with Pop learning of the value for this property that's
17 within a few hundred dollars an acre, give or take of the
18 value that petitioner would have us believe in the appraisal
19 is the one true value of this property in 2015. And what did
20 Pop do upon learning about this value difference? He didn't
21 do anything. He didn't call Jack Howard back up who he'd met
22 with five to 10 times and say, oh, I made a mistake. Let's
23 -- let's fix that and let's change this. Will we have no
24 evidence that he specifically reached out to anybody to
25 change this will in 2016, in 2017, or 2018, or until 2019

1 right before his death when we know that he met with Jackie
2 Patterson four years later. The record is replete with
3 evidence that Pop knew a substantial number of attorneys who
4 could have drafted a new will for him.

5 We have evidence from numerous witnesses that he could
6 have met with David Merle. He could have met with Jack
7 Mitchell. He could have gone back to Jack Howard. He could
8 have gone to the petitioner's attorney Alex Atchison. And we
9 have witnesses that testified there were two other attorneys
10 whose names that we don't know that, Pop had met with about
11 estate planning matters. Pop lived for four years after he
12 executed that will, he had access to at least seven different
13 attorneys and he never changed it. And to quote Dan Collins
14 petitioner's own expert, silence is ratification. To
15 summarize, the petitioner cannot prove to you by clear and
16 convincing evidence that Pop's intent on July 23, 2015
17 would've been anything different than what is in his will.
18 And even if they could, the court must consider that Pop
19 ratified his will by not amending it.

20 Despite learning of this value difference after the
21 appraisal was provided to him by Tom. Petitioner has also
22 submitted a claim based on undue influence. He claims that
23 his brother Tom or his sister Ann unduly influenced Pop to
24 sign the 2015. Will petitioner also bear the burden of
25 proof, with respect to this undue influence claim. Unlike,

1 the mistake claim, the law of undue influence has been the
2 subject of several cases in South Carolina courts that we can
3 look to. For some guidance, it has been held that general
4 influence is not enough. A contestant much must show that
5 the influence was brought directly to bear upon the
6 testamentary act. The influence must amount to coercion
7 destroying free agency on the part of the testator.

8 The circumstances must be inconsistent with voluntary
9 action on his part. Mock the Dowling. The evidence in this
10 case doesn't provide for such a finding. Pop's estate
11 planning attorney Jack testified that he met with him several
12 times outside the presence of any of the children and that
13 these meetings were largely toward the end of his estate
14 planning process. Additionally, neither Jack nor Tom recall
15 Tom being present at the execution of the will. It has also
16 been stated that in cases where allegations of undue
17 influence have been successful, there has been evidence of
18 threats, force, restricted visitation or the existence of a
19 fiduciary relationship at the time of or before the will's
20 execution, Hembry versus estate of Hembry.

21 We heard no evidence during this trial of force or
22 threats of force being used on Pop to make him sign his will.
23 In fact, we heard from numerous witnesses from both sides
24 that Pop was free to come and go as he pleased that he had a
25 very active social lifestyle and that he was out on town

1 doing what he wanted to do. And existing fiduciary
2 relationship most commonly evidenced by a durable power of
3 attorney is not present in this case as Pop's durable power
4 of attorney naming Tom as his agent was executed several
5 months after he executed the will. Whereas in this case, the
6 only available evidence bearing on the issue of undue
7 influence is circumstantial.

8 It has been held that the circumstances relied on to
9 show such undue influence must point unmistakably and
10 convincingly to the fact that the mind of the testator was
11 subjected to that of some other person so that the will
12 itself is that of the latter and not of the former Smith v
13 Wetstone. Finally, even if Your Honor reviews the facts of
14 this case and determines that there was undue influence in
15 July, 2015. In South Carolina where the testator has had the
16 unhampered opportunity to revoke his will or codicil
17 subsequent to the operation of an undue influence upon him,
18 but makes no change to it. The court as a general rule,
19 considers the effect of the testimony bearing upon undue
20 influence in a large measure destroyed Smith v Wetstone.

21 Pop had four years' worth of opportunity to change his
22 will. The record contains references to Pop meeting with or
23 having planning documents prepared by at least seven
24 different lawyers between 2002 and his death in 2019. If
25 anyone had an opportunity to change or revoke a will, it was

1 Pop Taber. But Pop never changed his will. As such,
2 petitioner has failed to meet his burden with respect to
3 undue influence and we ask this court for an order that no
4 mistake of fact occurred that testator would not have changed
5 his intent with respect to his will, even if a mistake had
6 occurred and that there is no undue influence in this case.
7 Thank you, Your Honor.

8 THE COURT: Thank you Mr. McGough. Counsels, thank you
9 for very concise and well thought and reasoned arguments.
10 You present a case that each sign has great merit. And your
11 professionalism is noted by the court. And -- and Mr.
12 McGough quotes, lot of statute, a lot -- a lot of case law.
13 Several of those cases I knew quite well. Used them myself
14 in the past especially Hembry and Wetstone. But anyway
15 gentlemen, I'm -- I'm going to take this case under
16 advisement. And when I say I'm taking under advisement, I
17 don't mean for a very long time. I mean 24, 48 hours this
18 week. I'd like to make a decision. We can do this two ways.
19 We can resume and I can announce a -- my determination at
20 that point or I could just email counsel and let them know
21 what my decision is.

22 MR. MCGOUGH: Email.

23 MR. LEE: Email me, phone me, Your Honor. Email's fine.

24 THE COURT: All right, that's -- that's good. I -- I --
25 I assume that would be the case is that's the way that Judge

1 Faulkner done it in the past. I think that makes sense. But
2 I wanted to make sure that you and your -- and your clients
3 were acceptable to that. So I -- I'm going to take it. I'm
4 going to review some of the case law. Some of it have
5 already reviewed. Some of it I already know, just starting
6 to know it from having used it. But I want to take a further
7 look through my notes. As you saw, I took copious notes
8 through this process and Adam, I'm very happy that you talked
9 so slowly because your notes were easier to take.

10 MR. LEE: Apologies. Let's call it Southern Draw. No,
11 just Columbia guys.

12 THE COURT: You did an excellent -- excellent job and
13 makes you both make very compelling arguments. And so I -- I
14 want to take time to think this through and make a reasoned
15 decision and not one that's knee jerk or one that's based on
16 just how well either one of them performed. I want to let it
17 soak again, make a decision that's reasonable. I have a -- a
18 little bit of time this afternoon, which I'll be able to do
19 that and some more time tomorrow. So, All right. Then for
20 today, is there anything that we need to cover that I've
21 neglected to cover?

22 MR. LEE: Not from me, Your Honor. I did want to ask,
23 basically court this on something totally unrelated to this
24 at where to go and I can ask you a quick question.

25 THE COURT: Come on up.

1 MR. LEE: It is not about this case.

2 THE COURT: That's all.

3 MR. LEE: If you want to adjourn ---

4 THE COURT: You may want to adjourn.

5 MR. LEE: Yeah, if you want to adjourn and we can just
6 have a brief conversation.

7 THE COURT: Then let's go ahead and adjourn folks. And
8 counsel, sit down. I want to -- I want to speak to the
9 family to the Taber family at large. All -- all seven of
10 you. I'm sorry that you've lost your dad. He sounded like
11 an amazing man that not -- not a -- not a harsh word, was
12 spoken from the bench about your dad and that that's
13 commendable. That -- that's -- that's wonderful that you all
14 had some -- so much love for him and that he loved you all so
15 much. One of my fears in -- in these situations is -- is
16 that families they -- they fall apart and they get torn apart
17 in these kind of situations. And I want to urge you all to
18 put differences away in the spirit of the day of love, you
19 know, Valentine's Day, that -- that you all would find a way
20 to -- to communicate and cooperate and be a good family
21 altogether. But I do want to commend you for your conduct in
22 court.

23 Again, I said this the other day. A lot of times we
24 have to correct folks for shaking their heads or sighing or
25 making faces at -- and we didn't have to do that one time.

1 And that -- that's -- that's great. And I think that's --
2 that your -- your family is to be commended for its
3 comportment in -- in -- in this three-day ordeal. And thank
4 you for putting up with the law. Sometimes the law is a -- a
5 difficult thing. And none of the three, you know, none of
6 your three lawyers wrote the law. I didn't write the law.
7 We've inherited it from a general assembly. My job is to
8 interpret it. Their job is to argue it. But the law is what
9 it is. And sometimes it just, this is what the law is and we
10 just have to go with it. So anyway, I wish you all the best
11 of luck and that you have a great day for Valentine's Day.
12 All right, we're dismissed. Thank you. Thank you to Brenda
13 for all your work.

14 THE REPORTER: Thank you, sir.

15 (THERE BEING NOTHING FURTHER, THIS HEARING CONCLUDED)

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CERTIFICATE OF TRANSCRIBER

I, NATASHA BARRIENTOS, a court-approved transcriber, do hereby certify that the foregoing is a true, accurate and complete Transcript of Record of the proceedings had and evidence introduced in the trial of the captioned case, relative to appeal, In the Court of Common Pleas - Probate Hearing of Greenville County, South Carolina, on the 14th Day of February, 2024.

I do further certify that I am neither of kin, counsel, nor interest to any party hereto.

May 20, 2024

Natasha Barrientos
Transcriber

~~TABER~~ - File

Amy Peahuff

From: Jack Howard <jack@johnwhowardlaw.com>
Sent: Monday, January 26, 2015 8:01 PM
To: Amy Peahuff
Subject: Fwd: Taber Trust
Attachments: Pop Properties2015-01-26.pdf; Untitled attachment 00010.htm

Pls print ltr and attachment

Sent from my iPhone

Begin forwarded message:

From: Tom Taber <tttaber@gmail.com>
Date: January 26, 2015 at 4:19:00 PM EST
To: "Lawyer, John Howard" <Jack@johnwhowardlaw.com>
Cc: Tom Taber <thomas.taber@dayzim.com>
Subject: Taber Trust

John,

See the attached list of Pop's properties. We would like to meet with you again soon. Rhett is wanting to do some land trades with Pop so we need to settle that prior to meeting with you.

One thing I really need to know is what happens to the Trust after Pop's death. I believe right now Pop, Rhett, and Pat are listed as Trustees. I know each sibling will own 1/7 share. But does Pat and Rhett remain as Trustees or does the Trust dissolve.

Regards,

--
Tom Taber



Taber

Jack Howard

From: Tom Taber <tntaber@gmail.com>
Sent: Monday, January 26, 2015 4:19 PM
To: Lawyer, John Howard
Cc: Tom Taber
Subject: Taber Trust
Attachments: Pop Properties2015-01-26.pdf

John,

See the attached list of Pop's properties. We would like to meet with you again soon. Rhett is wanting to do some land trades with Pop so we need to settle that prior to meeting with you.

One thing I really need to know is what happens to the Trust after Pop's death. I believe right now Pop, Rhett, and Pat are listed as Trustees. I know each sibling will own 1/7 share. But does Pat and Rhett remain as Trustees or does the Trust dissolve.

Regards,

--
Tom Taber

POP PROPERTIES

Owner	Property	Posted Fair Market Value 12/20/2014	Zillow 1/26/2015	Pop's Value
Rhett & Pat	GrandMa's Naples/Fletcher 1.5 acres x \$10,000			\$ 15,000
Rhett & Pat	GrandMa's Naples/Fletcher 8.3 acres x \$97,900	\$ 412,400		\$ 860,000
Pop	GrandMa's Naples/Fletcher 3.34 acres x \$97,900	\$ 261,900		\$ 327,000
Pop	Barn Belvue School Rd. 41.71 x \$14,000	\$ 458,181		\$ 584,000
Pop	Barn Belvue School Rd. 12.7 x \$14,000	\$ 129,611		\$ 177,800
Pop	907 S. Lumina	\$ 1,582,300	\$ 1,682,789	\$ 1,885,789
Pop	1944 Alens Lane	\$ 183,100	\$ 212,000	\$ 212,000
Pop	1924 Alens Lane	\$ 60,800	\$ 100,000	\$ 100,000
Pop	Flat Rock - Lot 1	\$ 67,000		\$ 70,000
Pop	Flat Rock - Lot 7	\$ 43,400		\$ 45,000
Pop	Flat Rock - Lot 8	\$ 54,900		\$ 57,000
Pop	109 Lavina	\$ 209,370	\$ 233,000	\$ 233,000
Sub Total		\$ 3,462,962	\$ 2,227,789	\$ 4,566,589

Pop's Debt

To Rhett	\$210k + \$42,758 + Interest	\$ 340,000
To Bank	\$80k Equity Line, \$60k Bch House Principle	\$ 140,000
To Pat		
To Sam		
		\$ 480,000

Pop's Network	\$ 4,086,589
Individual Inheritance = Pop's Network / 7 =	\$ 583,798

Notes;

GrandMa's Value Based on; In 2006 Pop paid \$97,900/acre (\$327K/3.34)
Barn Value Based on; In 2006 Rhett paid \$8,687/acre for pasture. In 2008 Rhett paid \$13,840/acre for adjacent land.
Beach House Value is based on Zillow plus 10 years future income of \$203K. [I=4%,n=10yrs, PMT=\$25k, FV=0, PV=\$203,000]
Allens Lane values based on Zillow.
Other Property values based on best guess.
Reference; Bob's 1932 Allen Lane Lot Posted Fair Market Value is \$52,500, Zillow value is \$76,000, Lot sold for \$85,000.
527

RHETT ALLENS LANE PROPERTIES

Owner	Property	Posted Fair Market Value 12/20/2014	Zillow 1/26/2015	
	1925	\$ 296,800	\$ 489,000	
	1940	\$ 55,500	\$ 84,000	
	1922	\$ 60,700	\$ 75,000	
	1926	\$ 48,500	\$ 44,000	
	???	\$ 63,100	\$ 90,000	
	Total	\$ 524,600	\$ 782,000	\$ 910,000 From Intercostal

Rhett Land Trades

(1) Naples	\$ 1,202,000	
(2) Barn	\$ 761,800	
(3) Rhett Allen Lane	\$ 910,000	
(4) Owed Rhett	\$ 340,000	
(5) Rhett Inheritance	\$ 412,084	
1+2-3-4-5 =	\$ 301,716	You owe Pop

OR

Rhett Land Trades

(1) Naples		
(2) Barn	\$ 761,800	
(3) Rhett Allen Lane		
(4) Owed Rhett	\$ 340,000	
(5) Rhett Inheritance	\$ 412,084	
1+2-3-4-5 =	\$ 9,716	You owe Pop

OR

Rhett Land Trades

(1) Naples	\$ 1,202,000	
(2) Barn		
(3) Rhett Allen Lane	\$ 910,000	
(4) Owed Rhett	\$ 340,000	
(5) Rhett Inheritance	\$ 412,084	
1+2-3-4-5 =	\$ (460,084)	Pop owes you

OR

Rhett Land Trades

(1) Naples	\$ 875,000	w/o the 3.34 acres
(2) Barn	\$ 761,800	
(3) Rhett Allen Lane	\$ 910,000	
(4) Owed Rhett	\$ 340,000	
(5) Rhett Inheritance	\$ 412,084	
1+2-3-4-5 =	\$ (25,284)	Pop owes you

OR

Do no land swaps and let Lawyer spread Pop's properties.

Pop's Properties

1	GrandMa's Naples/Fletcher	\$ 327,000	Pat →
2	Barn Belvue School Rd. (Rhett)	\$ 0	
4	Barn Belvue School Rd. (Sell) 2	~~\$ 12,500~~	
5	907 S. Lumina (1/3)	\$ 291,667	Paul
6	907 S. Lumina (1/3)	\$ 291,667	Tom
7	907 S. Lumina (1/3)	\$ 291,667	Anne
9	1944 Alens Lane	\$ 212,000	Bob
10	1924 Alens Lane	\$ 100,000	Bob
11	Flat Rock - Lot 1	\$ 70,000	Caroline
12	Flat Rock - Lot 7	\$ 45,000	Rhett
13	Flat Rock - Lot 8 (Rhett)	\$ 0	
14	109 Lavina	\$ 233,000	Caroline, Anne, Tom
Sub Total		\$ 1,862,000	

Individual Inheritance

II-OP	Rhett (-OP)	26,650
II	Bob	305,892
II	Paul	305,892
II+50%	Pat (+50K)	305,892
II	Tom	305,892
II	Caroline	305,892
II+25%	Anne (+25)	305,892
		1,862,000

Balance of trust in 5 shares
to surviving children
per capita —

19-2301851
Greenville County
Probate Court

**LAST WILL AND TESTAMENT
OF
WILLIAM R. TABER, JR.**

2019 AUG -8 PM 2:19

I, William R. Taber, Jr., of Greenville County, South Carolina, being of sound and disposing mind and memory, do hereby make, publish and declare this writing as and for my Last Will and Testament, hereby revoking any and all former wills and instruments of a testamentary nature made by me.

ITEM I.

I will and direct that my Personal Representative hereinafter named do first pay all my just debts and funeral expenses.

ITEM II.

I give, devise and bequeath my property located at 109 Lavinia Avenue, Greenville County, South Carolina to Caroline Eleanor Taber, Anne C. Taber and Thomas Neel Taber, in equal shares, per capita, to be theirs absolutely.



ITEM III.

I give, devise and bequeath my real property known as Lot 1, Flat Rock, North Carolina, to Caroline Eleanor Taber, in fee simple, to be hers absolutely.

ITEM IV.

I give, devise, and bequeath my real property known as Lot 7, Flat Rock, North Carolina, to William Rhett Taber, III, in fee simple, to be his absolutely.

ITEM V.

I give, devise and bequeath my real properties located at 1924 and 1944 Allen's Lane, Wrightsville Beach, North Carolina, to Robert Fishburne Taber, in fee simple, to be his absolutely.

ITEM VI.

I give, devise, and bequeath my real property located at 907 S. Lumina to Paul Kershaw Taber, Thomas Neel Taber, and Anne C. Taber, in equal shares, per stirpes, to be theirs absolutely.

ITEM VII.

I give, devise and bequeath my approximate 3.375 acre tract

in or near Naples, North Carolina to Andrew Patton Taber, in fee simple, to be his absolutely.

ITEM VIII.

I give, devise and bequeath all my interest in the remaining real property in which I have an interest as a result of the Last Will and Testament of Anne F. Taber in Naples, North Carolina and all my interest in a beach house in Wrightsville Beach, North Carolina to such of my children as may survive me, in equal shares, per capita, to be theirs absolutely.

ITEM IX.

All the rest, residue and remainder of my said estate, both real and personal, wheresoever situate, and of whatsoever kind and nature I give, devise and bequeath to such of my children as may survive me, in equal shares, per capita, to be theirs absolutely.

ITEM X.

I hereby nominate, constitute and appoint Thomas Neel Taber as and for my Personal Representative, and I direct that he may so serve without first posing bond.

ITEM XI.

In the event that my personal representative should predecease me or be otherwise unwilling and/or unable to so serve, then I hereby nominate, constitute and appoint Anne C. Taber as and for my alternate personal representative, and I similarly direct that she may serve without first posting bond

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 23 day of July, 2015.

William R. Taber, Jr.
William R. Taber, Jr.

SIGNED, SEALED, PUBLISHED AND DECLARED by William R. Taber, Jr. as and for his Last Will and Testament, in the presence of us, who, in his presence, at his request, have subscribed our names as witnesses:

Sharon J. Johnson
Sharon J. Johnson

OF Greenville, SC

Amy C. Peahuff
Amy C. Peahuff

OF Greenville, SC

I, William R. Taber, Jr., the testator, sign my name to this instrument this 13 day of July, 2015 and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and Testament, and that I sign it willingly, that I execute it as my free and voluntary act for the purpose therein expressed, and that I am eighteen (18) years of age or older, of sound mind and under no constraint or undue influence.

William R. Taber, Jr.
William R. Taber, Jr.

We, Sharon J. Johnson and Amy C. Peahuff, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the testator signs and executes this instrument as his Last Will and Testament and that he signs it willingly and that each of us in the presence and hearing of the testator, hereby signs this Will as witnesses to the testator signing

and that to the best of their knowledge, the testator is eighteen (18) years of age or older, of sound mind and under no constraint or undue influence.

Sharon J. Johnson
Sharon J. Johnson

OF Greenville, SC

Amy C. Peahuff
Amy C. Peahuff

OF Greenville, SC

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE)

Subscribed, sworn to and acknowledged before me by the testator, and subscribed and sworn to before me by

Amy C. Peahuff and Sharon J. Johnson witnesses, this 23

day of July, 2015.

[Signature]
NOTARY PUBLIC
My Commission Expires: 2/20/22



JOHN W. HOWARD, III, Attorney at Law, 604 University Ridge, Greenville, SC 29601

STATE OF SOUTH CAROLINA

COUNTY OF GREENVILLE

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, that I, **William R. Taber, Jr.** (hereinafter called "Grantor"), in consideration of Two Hundred Twenty-Two Thousand Seven Hundred Eighty-Eight and 75/100 Dollars (\$222,788.75) and satisfaction of indebtedness from Grantor to Grantees; to the Grantor in hand paid at and before the sealing of these presents, by **William Rhett Taber, III and Julia Kreager Taber** (hereinafter called "Grantees") in the State aforesaid, the receipt of which is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto **William Rhett Taber, III and Julia Kreager Taber**, their heirs and assigns forever:

All that piece, parcel or lot of land, situate, lying and being in the State of South Carolina, County of Greenville, being shown and designated as a 28.48 acre, more or less, tract on a survey entitled "Survey for William Rhett Taber, III and Julia Kreager Taber", prepared by Mac L. Chapman, Jr., RLS, dated October 23, 2014 and recorded in the R.O.D. Office for Greenville County, South Carolina in Plat Book 122, Page 0056, reference to which survey is hereby craved for a metes and bounds description thereof.

This conveyance is made subject to any restrictions, reservations, zoning ordinances or easements that may appear of record on the recorded plats or on the premises.

DERIVATION: This being a portion of that certain property conveyed to the Grantor herein by deed of Andrew Patton Taber and William Rhett Taber, III as co-personal representatives of the Estate of Anne Cilburn Taber, which deed is dated August 10, 2004 and recorded August 12, 2004 in the R.O.D. Office for Greenville County, South Carolina in Deed Book 2102 at page 1752, and this is also a portion of that certain property conveyed to the Grantor herein by deed of Lewis T. Lockaby and Frances H. Lockaby by deed dated October 3, 1995 and recorded in the R.O.D. Office for Greenville County, South Carolina on October 4, 1995 in Deed Book 1624 at page 487.

TMS No.: 501.2-1-11 and 501.2-1 pt. 15

Grantee's Address: **2028 Fairview Rd. Raleigh, NC 27608**

TOGETHER with all and singular, the rights, members, hereditaments and appurtenances to the said premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular the said premises before mentioned unto the said Grantees, their heirs and assigns forever. And the Grantors do hereby bind the Grantors and the Grantors' heirs or successors, executors and administrators to warrant and forever

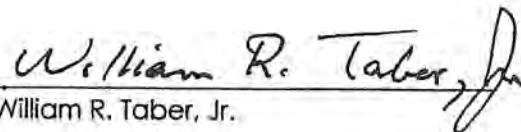
2015082876
DEED Book: DE 2475 Page: 4740 - 4741 2 Pgs
October 26, 2015 01:45:28 PM Cons: \$222,788.75
Rec: \$10.00 City Tax: \$245.30 State Tax: \$579.80
FILED IN GREENVILLE COUNTY SC

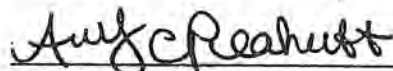
defend all singular said premises unto the Grantees and the Grantees' heirs or successors and against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the Grantors' hands and seals this 15 day of July, 2015

**SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:**


WITNESS


William R. Taber, Jr.


WITNESS

STATE OF SOUTH CAROLINA

)

COUNTY OF GREENVILLE

)

PROBATE

PERSONALLY APPEARED BEFORE ME the undersigned witness and made an oath that she saw the within-named William R. Taber, Jr., sign, seal and as their act and deed, deliver the within-written Title to Real Estate, and that (s)he, with the other witness subscribed above, witnessed the execution thereof.

SWORN to before me this 15th day of July, 2015


Notary Public for South Carolina
My Commission Expires: 10-29-2018



June 26, 2019

Mr. William Rhett Taber, Jr.
109 Lavinia Ave.
Greenville, SC 29601

Re: Estate Planning
Our File No. 19-131

Dear Mr. Taber:

Thank you for contacting Patterson & Associates, P.A. (the "Firm") to assist you with your estate planning needs. The purpose of this letter is to set forth the terms of our engagement as we are required by the South Carolina Rules of Professional Conduct to document the basis of our retention by you in connection with the above-referenced matter.

In consideration for the services to be performed by this Firm, the attorney's fees will be a flat fee payment in the amount of One Thousand (\$1,000.00) Dollars. Our representation will include preparation of the following:

- (1) **Last Will and Testament** – Thomas Neel Taber as Personal Representative and Ann C. Taber as Successor Personal Representative. Specific distributions as follows:
 - a. House and lot located at 109 Lavinia Avenue, Greenville, South Carolina to Ann C. Taber;
 - b. Lot 1, Flat Rock, North Carolina to Thomas Neel Taber;
 - c. Lot 7, Flat Rock, North Carolina to Andrew Patton Taber;
 - d. Real property located in Naples, North Carolina to William Rhett Taber, III, Paul Kershaw Taber, Thomas Neel Taber, Robert Fishburne Taber, Andrew Patton Taber, and Ann C. Taber, in equal shares;
 - e. 1944 Allen's Lane, Wrightsville Beach, North Carolina to Robert Fishburne Taber;
 - f. 1924 Allen's Lane, Wrightsville Beach, North Carolina to Paul Kershaw Taber;
 - g. 25.930 acre tract, Shelton Road, Travelers Rest, South Carolina to William Rhett Taber, III;
 - h. 907 S. Lumina, Wrightsville Beach, North Carolina to Paul Kershaw Taber, Thomas Neel Taber, Robert Fishburne Taber, Andrew Patton Taber, and Ann C. Taber, in equal shares; and
 - i. One Hundred Thousand Dollars (\$100,000.00) to be divided equally, per stirpes, among William Rhett Taber, III, Paul Kershaw Taber, Thomas Neel Taber, Robert Fishburne Taber, Andrew Patton Taber, and Ann C. Taber.
- (2) **Durable Power of Attorney** – William Rhett Taber, III as Primary Agent, and Ann C. Taber as Alternate Agent;



1088 NORTH CHURCH STREET • GREENVILLE, SC 29601
TELEPHONE: (864) 329-0548 • FACSIMILE: (864) 239-3816
WWW.PATTLAWFIRM.COM

Mr. William Rhett Taber, Jr.
Page 2
June 26, 2019

- (3) Health Care Power of Attorney – William Rhett Taber, III as Primary Agent, and Ann C. Taber as Alternate Agent; and
- (4) Living Will – William Rhett Taber, III as Primary Agent, and Ann C. Taber as Alternate Agent.

In addition to our attorney's fees, you will incur additional costs for your estate plan (e.g. Register of Deeds recording fees, copy expenses, postage, etc.). We estimate that these additional costs in this matter will total approximately \$50.00.

We ask that you remit a retainer of One Thousand, Fifty (\$1,050.00) Dollars to our office at your earliest convenience. We will hold this money in trust and will withdraw monies from this account as services are rendered on your behalf.

Please acknowledge your acceptance of this agreement by signing where indicated on the copy of this letter and returning it to our office with the retainer funds.

Should you have any questions or concerns, please do not hesitate to contact me. We very much look forward to working with you.

Yours very truly,

PATTERSON & ASSOCIATES, P. A.



Jacqueline H. Patterson

JHP/lp

ACKNOWLEDGED AND AGREED TO:

William Rhett Taber, Jr.

DATE: _____

GREENVILLE COUNTY
PROBATE COURT

1983 MAR 3 PM 3 43

LAST WILL AND TESTAMENT

OF

ANNE F. TABER

I, Anne F. Taber, residing in the County of Greenville, State of South Carolina, do publish and declare this my last will and testament, and revoke all former wills and codicils.

(1) Taxes. All estate and other transfer taxes which become payable by reason of my death shall be paid out of my residuary estate as an administration expense, without apportionment, and shall not be paid from any assets which qualify for the marital deduction.

(2) Devise of Tangible Personal Property. I devise all of my tangible personal property to those persons or organizations designated in any written statement either in my handwriting or signed by me. In default of such written statement, or to the extent such written statement does not completely or effectively dispose of my tangible personal property, then I devise all of the rest of my tangible personal property to my husband, William R. Taber, but if he does not survive me, then in equal shares to my children, who survive me.

(3) Specific Devise. If my husband predeceases me, I devise the following sums to the following of my children, who survive me:

- (a) I devise the sum of One Hundred Thousand (\$100,000.00) Dollars to my son, William Rhett Taber, III, if he survives me.
- (b) I devise the sum of Fifty Thousand (\$50,000.00) Dollars to my son, Andrew Patton Taber, if he survives me.
- (c) I devise the sum of Twenty-five Thousand (\$25,000.00) Dollars to my daughter, Ann Claiburne Taber, if she survives me.



(4) Devise to Trustee. If my husband, William R. Taber, survives me, I devise to my trustee a sum equal to the largest amount that can pass free of federal estate tax under this Paragraph by reason of the applicable credit amount referred to in §2010(c) of the Internal Revenue Code allowable to my estate but no other credit and after taking account of my adjusted taxable gifts and property disposed of by previous Paragraphs of this will and property passing outside of this will which is includible in my gross estate and does not qualify for the marital or charitable deduction and after taking account of charges to principal that are not allowed as deductions in computing my federal estate tax. In establishing the sum disposed of by this Paragraph, the values finally determined in the federal estate tax proceeding relating to my estate shall be used. My trustee shall hold such assets in trust, to be administered and distributed as follows:

- (a) My Trustee shall pay all of the net income from this trust, to my husband, William R. Taber, during the term of his life. My Trustee is also authorized to pay to my husband such sums from the principal of this trust as in the discretion of my Trustee shall be advisable, for the health, support and maintenance of my husband.
- (b) Upon the death of my husband, William R. Taber, my trustee shall distribute all property then belonging to the trust pursuant to the provisions of Paragraph (5) below, as if such property had been an original part thereof.

(5) Residuary Estate. All the remainder of my property and estate, including any property before mentioned but not effectively disposed of, I devise to my husband, William R. Taber, or, if he does not survive me, my residuary estate shall be divided into separate equal shares so as to provide one such equal share for each then living child of mine and one such equal share for the then living descendants of each deceased child of mine. The equal shares shall be administered and distributed as follows:

- (a) Each share provided for the descendants of a deceased child of mine shall be distributed, per stirpes, to such descendants, subject to the provisions of Paragraph (7) below.
- (b) If my children, William Rhett Taber, III, Robert Fishbirne Taber, Paul Kershaw Taber, Andrew Patton Taber, Thomas Neel Taber, or Ann Claiburne Taber, are then living, the share provided for such child shall be distributed outright to such child.
- (c) If my daughter, Caroline T. Tyndall, is then living, the share provided for her shall be distributed to my Trustee to be administered and distributed pursuant to the provisions of Paragraph (6) below.
- (6) Trust for Caroline T. Tyndall. Any assets distributed to my Trustee pursuant to the provisions of subparagraph (c) of Paragraph (5) above shall be administered and distributed as follows:
 - (a) My Trustee shall pay such sums from the income and principal of this trust as in the discretion of my Trustee shall be advisable, for the health, support and maintenance of my daughter, Caroline T. Tyndall.
 - (b) Upon the death of my daughter, Caroline T. Tyndall, my trustee shall distribute all property then belonging to the trust, per stirpes, to the then living descendants of my said daughter, or in default of such descendants, per stirpes, to my then living descendants.
- (7) Distributions to Beneficiaries Under Age Thirty. If any income or principal of my estate or any trust created under this will shall become distributable to a beneficiary who is under the age of thirty (30), either at the time of my death, or upon the termination of any trust created in this will, my Trustee shall receive the same in behalf of such beneficiary, and my Trustee, in its discretion, either may pay over such income or principal, at any time and from time to time, to such beneficiary, or retain the same, or any part thereof, for such beneficiary until age thirty (30). In the case of such retention, my Trustee may apply such income and principal to the health, support, maintenance and education of such beneficiary, or my Trustee, in its discretion, may accumulate and retain such income and principal while such beneficiary is under the age of thirty (30),

and that part of such income accumulated annually shall be added to and invested as principal. Any such income or principal retained by my Trustee under the powers herein conferred shall be paid over absolutely to the beneficiary upon attaining the age of thirty (30), or, if he or she shall sooner die, to his or her estate. My Trustee shall have all the powers, discretionary and otherwise, hereinafter conferred upon my Trustee. The authority hereby conferred upon my Trustee shall be construed as a power only and shall not operate to suspend the absolute ownership of such property by such beneficiary or to prevent the absolute vesting thereof in such beneficiary.

(8) Common Disaster. If my death and that of any beneficiary in this will should occur under such circumstances that it cannot be determined which one of us survived, then it shall be presumed for purposes of this will that I survived such beneficiary.

(9) Powers of Personal Representative and Trustee. My Personal Representative and Trustee shall have the powers enumerated in § 62-3-715 and 62-7-302, respectively, of the Code of Laws of South Carolina or any successor statute. In addition, my Personal Representative and Trustee shall have the power to sell any assets of my estate or trust estate, including real estate and tangible personal property regardless of value, under any terms and conditions my personal representative and trustee deem appropriate.

(10) Resignation of Trustee and Successor Trustee. Any Trustee at any time acting hereunder may resign at any time by written notice to the current beneficiary or his or her parent or guardian. Unless otherwise provided for herein, in the event of the resignation or death of any Trustee acting or appointed to act hereunder, or in the event the office of the Trustee becomes vacant for any reason, the current beneficiary or his or her parent or guardian shall appoint a

successor corporate Trustee.

(11) Personal Representative and Trustee. I appoint my son, William Rhett Taber, III, and my son, Andrew Patton Taber, as Co-Personal Representatives. I also appoint my son, William Rhett Taber, III, and my son, Andrew Patton Taber, as Co-Trustees of all trust created in this will. If a named personal representative or trustee fails to qualify or ceases to serve then the other or others shall serve. Insofar as permissible by law, I direct that no bond or other security shall be required of any Personal Representative or Trustee serving hereunder. All references in this will to the word Personal Representative or Trustee shall include the feminine, masculine and neuter genders and the plural as well as the singular.

I, Anne F. Taber, the testatrix, sign my name to this instrument this 12 day of Feb, 2002, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Anne F. Taber
Anne F. Taber

We, Charles M. Stuart, Jr. and Mary J. Callison, the witnesses, sign our names to this instrument, and at least one of us, being first duly sworn, does hereby declare, generally and to the undersigned authority that the testatrix signs and executes this instrument as her Last Will and that she signs it willingly (or willingly directs another to sign for her), and that each of us, in the presence and hearing of the testatrix, hereby signs this will as witness to the testatrix's signing and that to the best of our knowledge the testatrix is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

[Signature]
Witness

[Signature]
Witness

The State of South Carolina

County of Greenville

Subscribed, sworn to and acknowledged before me by Anne F. Taber, the testatrix and subscribed and sworn to before me by Mary J. Callison, witness, this 12 day of Feb, 2002.

[Signature]
Notary Public for South Carolina
My Commission Expires: 3/23/08

LAST WILL AND TESTAMENT

OF

WILLIAM R. TABER

I, William R. Taber, residing in the County of Greenville, State of South Carolina, do publish and declare this my last will and testament, and revoke all former wills and codicils.

(1) **Taxes.** All estate and other transfer taxes which become payable by reason of my death shall be paid out of my residuary estate as an administration expense, without apportionment, and shall not be paid from any assets which qualify for the marital deduction.

(2) **Devise of Tangible Personal Property.** I devise all of my tangible personal property to those persons or organizations designated in my written statement either in my handwriting or signed by me. In default of such written statement, or to the extent such written statement does not completely or effectively dispose of my tangible personal property, then I devise all of the rest of my tangible personal property to my wife, Anne P. Taber, but if she does not survive me, then in equal shares to my children, who survive me.

(3) **Specific Devise.** If my wife predeceases me, I devise the following sums to the following of my children, who survive me:

- (a) I devise the sum of One Hundred Thousand (\$100,000.00) Dollars to my son, William Robert Taber, III, if he survives me.
- (b) I devise the sum of Fifty Thousand (\$50,000.00) Dollars to my son, Andrew Paulson Taber, if he survives me.
- (c) I devise the sum of Twenty-five Thousand (\$25,000.00) Dollars to my daughter, Ann Claiborne Taber, if she survives me.



(4) **Devise to Trustee.** If my wife, Anne F. Taber, survives me, I devise to my trustee a sum equal to the largest amount that can pass free of federal estate tax under this Paragraph by reason of the applicable credit amount referred to in §2010(c) of the Internal Revenue Code allowable to my estate but no other credit and after taking account of my adjusted taxable gifts and property disposed of by previous Paragraphs of this will and property passing outside of this will which is includible in my gross estate and does not qualify for the marital or charitable deduction and after taking account of charges to principal that are not allowed as deductions in computing my federal estate tax. In establishing the sum disposed of by this Paragraph, the value finally determined in the federal estate tax proceeding relating to my estate shall be used. My trustee shall hold such assets in trust, to be administered and distributed as follows:

(a) My Trustee shall pay all of the net income from this trust, to my wife, Anne F. Taber, during the term of her life. My Trustee is also authorized to pay to my said wife such sums from the principal of this trust as in the discretion of my Trustee shall be advisable, for the health, support and maintenance of my said wife.

(b) Upon the death of my wife, Anne F. Taber, my Trustee shall distribute all property then belonging to the trust pursuant to the provisions of Paragraph (5) below, as if such property had been an original part thereof.

(5) **Residuary Estate.** All the remainder of my property and estate, including any property before mentioned but not effectively disposed of, I devise to my wife, Anne F. Taber, or, if she does not survive me, my residuary estate shall be divided into separate equal shares so as to provide one such equal share for each then living child of mine and one such equal share for the then living descendants of each deceased child of mine. The equal shares shall be admitted and distributed as follows:

(a) If a child survives for the descendants of a deceased child of mine shall be admitted and distributed as follows, to such descendants, subject to the

provisions of Paragraph (7) below.

(b) If my children, William Rhet Taber, III, Robert Flashme Taber, Paul Kerahaw Taber, Andrew Penn Taber, Thomas Neil Taber, or Ann Claiborne Taber, are then living, the share provided for such child shall be distributed outright to such child.

(c) If my daughter, Caroline T. Tyndall, is then living, the share provided for her shall be distributed to my Trustee to be administered and distributed pursuant to the provisions of Paragraph (5) below.

(d) Trust for Caroline T. Tyndall. Any assets distributed to my Trustee pursuant to the provisions of subparagraph (c) of Paragraph (5) above shall be administered and distributed as follows:

(a) My Trustee shall pay such sums from the income and principal of this trust as in the discretion of my Trustee shall be advisable, for the health, support and maintenance of my daughter, Caroline T. Tyndall.

(b) Upon the death of my daughter, Caroline T. Tyndall, my Trustee shall distribute all property then belonging to the trust, her share to the then living descendants of my said daughter, or in default of such descendants, her share, to my then living descendants.

(7) Distributions to Beneficiary Under Age Thirty. If any income or principal of my estate or any trust created under this will shall become distributable to a beneficiary who is under the age of thirty (30), either at the time of my death, or upon the termination of any trust created in this will, my Trustee shall receive the same in behalf of such beneficiary, and my Trustee, in its discretion, either may pay over such income or principal at any time and from time to time, to such beneficiary or retain the same, or any part thereof, for such beneficiary until age thirty (30). In the case of such retention, my Trustee may apply such income and principal to the health, support, maintenance and education of such beneficiary, or my Trustee, in its discretion, may accumulate and retain the same until principal while such beneficiary is under the age of thirty (30). The principal of such income accumulated annually shall be added to and in-

ated as principal. Any such income or principal retained by my Trustee under the powers herein conferred shall be paid over absolutely to the beneficiary upon attaining the age of thirty (30), or, if he or she shall sooner die, to his or her estate. My Trustee shall have all the powers, discretionary and otherwise, hereinafter conferred upon my Trustee. The authority hereby conferred upon my Trustee shall be construed as a power only and shall not operate to suspend the absolute ownership of such property by such beneficiary or to prevent the absolute vesting thereof in such beneficiary.

(8) Common Disaster. If my death and that of my wife should occur under such circumstances that it cannot be determined which one of us survived, then it shall be presumed for purposes of this will that my wife survived me.

(9) Powers of Personal Representative and Trustee. My Personal Representative and Trustee shall have the powers enumerated in § 62-3-715 and § 62-7-302, respectively, of the Code of Laws of South Carolina or any successor statute. In addition, my Personal Representative and Trustee shall have the power to sell any assets of my estate or trust estate, including real estate and tangible personal property regardless of value, under any terms and conditions my personal representative and trustee deem appropriate.

(10) Resignation of Trustee and Successor Trustee. Any Trustee at any time acting hereunder may resign at any time by written notice to the current beneficiary or his or her parent or guardian. Unless otherwise provided for herein, in the event of the resignation or death of any Trustee acting or appointed to act hereunder, or in the event the office of the Trustee becomes vacant for any reason, the current beneficiary or his or her parent or guardian shall appoint a successor or corporate Trustee.

(11) Personal Representative and Trustee. I appoint my son, William

Rhett Taber, III, my son, Andrew Patton Taber, and my daughter, Ann Claiborne Taber, as Co-Personal Representatives. I also appoint my sons, William Rhett Taber, III, my son, Andrew Patton Taber, and my daughter, Ann Claiborne Taber, as Co-Trustees of all trust created in this will. If a named personal representative or trustee fails to qualify or ceases to serve then the other or others shall serve. Insofar as permissible by law, I direct that no bond or other security shall be required of any Personal Representative or Trustee serving hereunder.

All references in this will to the word Personal Representative or Trustee shall include the feminine, masculine and neuter genders and the plural as well as the singular.

I, William R. Taber, the testator, sign my name to this instrument this 12th day of December, 2007, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and that I sign it willingly (or willingly direct another to sign for me) that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and that I am not constrained or undue influence.

/s/ William R. Taber

We, Charles M. Stuart, Jr. and Mary J. Callison, the witnesses, sign our names to this instrument, and at least one of us, being first duly sworn, does hereby declare, generally and in the undersigned authority that the testator signs and executes this instrument as his Last Will and that he signs it willingly (or willingly directs another to sign for him), and that each of us, on the presence and hearing of the testator, hereby signs this will as witness to the testator's signing and that to the best of our knowledge the testator is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

/s/ Charles M. Stuart, Jr.
Witness

/s/ Mary J. Callison
Witness

The State of South Carolina
County of Greenville

Subscribed, sworn to and acknowledged before me by William R. Taber, the testator, and subscribed and sworn to before me by Mary J. Callison, witness, this 12th day of December, 2007.

/s/ Charles M. Stuart, Jr.
Notary Public for South Carolina
My Commission Expires: 3-31-08

\$190,000

November 22, 2011

PROMISSORY NOTE

FOR VALUE RECEIVED, the undersigned promises to pay to the order of **WILLIAM RHETT TABER, III**, or his assignee, the principal sum of **one hundred ninety thousand DOLLARS (\$190,000)**, with interest from May 1, 2011, at the rate of **(2.44%) PER ANNUM** on the unpaid balance until paid, both principal and interest payable in lawful money of the United States of America at the office of **WILLIAM RHETT TABER, III**, or such place as the legal holder may designate in writing. The principal and interest shall be due and payable as follows:

All principal and interest shall be due and payable on May 1, 2020,

Unless otherwise provided, this Note may be prepaid in full or in part at any time without penalty or premium. Partial payments shall be applied to installments due in the reverse order of their maturity.

In the event of (a) default in payment of the principal and interest hereof as the same becomes due and such default is not cured within ten (10) days from the due date, or (b) default under the terms of any instrument securing this Note, and such default is not cured within thirty (30) days after written notice to maker, then in any such event, the holder may, without further notice, declare the remainder of the principal sum, together with all interest accrued thereon and the prepayment premium, if any, at once due and payable. Failure to exercise this option shall not constitute a waiver of the right to exercise the same at any other time. The unpaid principal of this Note and any part thereof, accrued interest and all other sums due under this Note shall bear interest at the rate of ten percent (10.0%) per annum after default until paid.

All parties to this Note, including maker and any sureties, endorsers, or guarantors, hereby waive protest, presentment, notice of dishonor, and notice of acceleration of maturity and agree to continue to remain bound for the payment of principal, interest and all other sums due under this Note notwithstanding any change or changes by way of release, surrender, exchange, modification or substitution of any security for this Note or by way of any extension or extensions of them for the payment of principal and interest; and all such parties waive all and every kind of notice of such change or changes and agree that the same may be made without notice or consent of any of them.

Upon default, the holder of this Note may employ an attorney to enforce the holder's rights and remedies and the maker, principal, surety, guarantor and endorsers of this Note hereby agree to pay to the holder reasonable attorneys fees not exceeding a sum equal to fifteen percent (15%) of the outstanding balance owing on said Note, plus all other reasonable expenses incurred by the holder in exercising any of the holder's rights and remedies upon default. The rights and remedies of the holder as provided in this Note and any instruments securing this Note



shall be cumulative and may be pursued singly, successively, or together against any other funds, property or security held by the holder for payment or security, in the sole discretion of the holder. The failure to exercise any such right or remedy shall not be a waiver or release of such rights or the right to exercise any of them at another time.

This Note may be assigned or transferred by the holder freely without the consent of the maker of this Note. In the event of assignment, this Note will be binding in all respects upon the maker and inure to the benefit of assignee and its successors and assigns.

This Note is to be governed and construed in accordance with the laws of the State of North Carolina.

This Note is for monies owed and unsecured.

IN TESTIMONY WHEREOF, the maker has hereunto set his hand and adopted as his seal the word, "SEAL", appearing before his name, the day and year first above written.

By: William R. Taber (SEAL)
William Rhett Taber

12-27-11

This is the revised Note

~~\$205,000~~
~~\$195,000~~

January 17, 2012

PROMISSORY NOTE

FOR VALUE RECEIVED, the undersigned promises to pay to the order of **WILLIAM RHETT TABER, III**, or his assignee, the principal sum of **one hundred ninety-five thousand DOLLARS (\$195,000)**, with interest from May 1, 2011, at the rate of **(2.44%) PER ANNUM** on the unpaid balance until paid, both principal and interest payable in lawful money of the United States of America at the office of **WILLIAM RHETT TABER, III**, or such place as the legal holder may designate in writing. The principal and interest shall be due and payable as follows:

All principal and interest shall be due and payable on May 1, 2020,

Unless otherwise provided, this Note may be prepaid in full or in part at any time without penalty or premium. Partial payments shall be applied to installments due in the reverse order of their maturity.

In the event of (a) default in payment of the principal and interest hereof as the same becomes due and such default is not cured within ten (10) days from the due date, or (b) default under the terms of any instrument securing this Note, and such default is not cured within thirty (30) days after written notice to maker, then in any such event, the holder may, without further notice, declare the remainder of the principal sum, together with all interest accrued thereon and the prepayment premium, if any, at once due and payable. Failure to exercise this option shall not constitute a waiver of the right to exercise the same at any other time. The unpaid principal of this Note and any part thereof, accrued interest and all other sums due under this Note shall bear interest at the rate of ten percent (10.0%) per annum after default until paid.

All parties to this Note, including maker and any sureties, endorsers, or guarantors, hereby waive protest, presentment, notice of dishonor, and notice of acceleration of maturity and agree to continue to remain bound for the payment of principal, interest and all other sums due under this Note notwithstanding any change or changes by way of release, surrender, exchange, modification or substitution of any security for this Note or by way of any extension or extensions of them for the payment of principal and interest; and all such parties waive all and every kind of notice of such change or changes and agree that the same may be made without notice or consent of any of them.

Upon default, the holder of this Note may employ an attorney to enforce the holder's rights and remedies and the maker, principal, surety, guarantor and endorsers of this Note hereby agree to pay to the holder reasonable attorneys fees not exceeding a sum equal to fifteen percent (15%) of the outstanding balance owing on said Note, plus all other reasonable expenses incurred by the holder in exercising any of the holder's rights and remedies upon default. The rights and remedies of the holder as provided in this Note and any instruments securing this Note



shall be cumulative and may be pursued singly, successively, or together against any other funds, property or security held by the holder for payment or security, in the sole discretion of the holder. The failure to exercise any such right or remedy shall not be a waiver or release of such rights or the right to exercise any of them at another time.

This Note may be assigned or transferred by the holder freely without the consent of the maker of this Note. In the event of assignment, this Note will be binding in all respects upon the maker and inure to the benefit of assignee and its successors and assigns.

This Note is to be governed and construed in accordance with the laws of the State of North Carolina.

This Note is for monies owed and unsecured.

IN TESTIMONY WHEREOF, the maker has hereunto set his hand and adopted as his seal the word, "SEAL", appearing before his name, the day and year first above written.

By: William R. Taber, Jr. (SEAL)
William Rhett Taber

I owe Rhett Taber \$100,000.00 +
the \$95,000.00 in the attached schedule D

W.R. Taber, Jr.

Henderson County Property Record Card

Property Summary

Tax Year: 2024

REID	9960852	PIN	9567-65-3768	Property Owner	TABER, WILLIAM RHETT III TRUSTEE;TABER, JULIA K TRUSTEE;TABER REVOCABLE TRUST
Location Address	0 NO ADDRESS ASSIGNED	Property Description	TABER PROPERTY LO:8 PL:SLD-2609	Owner's Mailing Address	2028 FAIRVIEW RD RALEIGH NC 27608

Administrative Data		Transfer Information		Property Value	
Plat Book & Page	SLD-2609	Deed Date	10/18/2021	Total Appraised Land Value	\$73,100
Old Map #		Deed Book	003805	Total Appraised Building Value	
Market Area	134	Deed Page	00074	Total Appraised Misc Improvements Value	
Township	NA	Revenue Stamps		Total Cost Value	\$73,100
Planning Jurisdiction	FLAT ROCK	Package Sale Date		Total Appraised Value - Valued By Cost	\$73,100
City	FLAT ROCK VH	Package Sale Price		Other Exemptions	
Fire District		Land Sale Date	11/12/2015	Exemption Desc	
Spec District		Land Sale Price	\$43,000	Use Value Deferred	
Land Class	VACANT LAND	Improvement Summary		Historic Value Deferred	
History REID 1		Total Buildings	0	Total Deferred Value	
History REID 2		Total Units	0	Total Taxable Value	\$73,100
Acreage	1.35	Total Living Area	0		
Permit Date		Total Gross Leasable Area	0		
Permit #					

Photograph



Building Summary

Misc Improvements Summary

Card #	Unit Quantity	Measure	Type	Base Price	Size Adj Factor	Eff Year	Phys Depr (% Bad)	Econ Depr (% Bad)	Funct Depr (% Bad)	Common Interest (% Good)	Value
--------	---------------	---------	------	------------	-----------------	----------	-------------------	-------------------	--------------------	--------------------------	-------

No Data

Total Misc Improvements Value Assessed:

Land Summary

Land Class: VACANT LAND		Deeded Acres: 1.36		Calculated Acres: 1.35			
Zoning	Soil Class	Description	Size	Rate	Size Adj. Factor	Land Adjustment	Land Value
R-40		RESIDENTIAL BUILDING	1.00 BY THE ACRE PRICE	\$65,000	1		\$65,000
R-40		RESIDUAL RESIDENTIAL	0.35 BY THE ACRE PRICE	\$23,000			\$8,100
Total Land Value Assessed: \$73,100							



Ownership History

	Owner Name	Deed Type	% Ownership	Stamps	Sale Price	Book	Page	Deed Date
Current	TABER, WILLIAM RHETT III TRUSTEE/ TABER, JULIA K TRUSTEE/ TABER REVOCABLE TRUST	GWD	100, 0	0		003805	00074	10/18/2021
1 Back	TABER, WILLIAM RHETT III/ TABER, JULIA K	GWD	100	86	\$43,000	001640	00102	11/12/2015
2 Back	TABER, WILLIAM R JR	GWD	100	0		00004E	00321	4/23/2004
3 Back	TABER, WILLIAM R JR	GWD	100	0		00004E	00321	4/23/2004
4 Back	TABER, WILLIAM R JR	GWD	100	0		000SLD	02609	12/23/1997

Notes Summary

Building Card	Date	Line	Notes
No Data			

TITLE TO REAL ESTATE - JACK H MITCHELL, III, GREENVILLE, S C



2008072091

DEED
2 PGS

Book: DE 2334 Page: 2206-220

August 04, 2008 02:26:31 PM Cons: \$155,000.00
Rec. \$10.00 Cnty Tax: \$170.50 State Tax: \$403.00

FILED IN GREENVILLE COUNTY, SC

STATE OF SOUTH CAROLINA
COUNTY OF GREENVILLE

KNOW ALL MEN BY THESE PRESENTS, THAT:

Jean L. Barnes

GRANTEES' ADDRESS:
2028 FAIRVIEW RD
RALEIGH, NC 27608

IN CONSIDERATION OF:

One Hundred Fifty-Five Thousand and 00/100 (\$155,000.00) -----DOLLARS

the receipt of which is hereby acknowledged, have granted, bargained, sold and released and by these presents do(es) grant, bargain, sell and release unto

William Rhett Taber, III and Julia Kreager Taber, as joint tenants, with the right of survivorship and not as tenants in common, their heirs and assigns, forever, the following described property, to-wit:

ALL that piece, parcel or tract of land situate, lying and being on the southern side of Belvue School Road in County of Greenville, State of South Carolina, containing 11.20 acres, more or less, as shown on a plat entitled SURVEY FOR WILLIAM R. TABER, prepared by Chapman Surveying Co., Inc., dated July 15, 2008, recorded in the Office of the Register of Deeds for Greenville County, South Carolina in Plat Book 1072 at Page 70, reference to said plat is hereby craved for the metes and bounds thereof.

The above property is a portion of the same property conveyed to the Grantor by deed of Jean L. Barnes, as Personal Representative of the Estate of Roy A. Lockaby recorded June 6, 2006 in Deed Book 2209 at Page 242 and is hereby conveyed subject to all rights of way, easements, conditions, public roads and restrictive covenants reserved on plats and other instruments of public record and/or actually existing on the ground affecting said property.

TAX MAP NUMBER: 0501.02-01-013.00



together with all and singular the rights, members, hereditaments, and appurtenances to said premises belonging or in any wise incident or appertaining; to have and to hold all and singular the premises before mentioned unto the Grantees, as joint tenants, with the right of survivorship, and not as tenants in common, their heirs and assigns, forever. And, the grantor(s) do(es) hereby bind the grantor(s) and the grantor's(s') heirs or successors, executors and administrators to warrant and forever defend all and singular said premises unto the grantee(s) and the grantee's(s') heirs or successors against the grantor(s) and the grantor's(s') heirs or successors and against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the grantor's hand and seal this 1 day of Aug, 2008.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

Jack H. Mitchell, III
Jack H. Mitchell, III

Jean L. Barnes
Jean L. Barnes

Marsha B. Murphy

ACKNOWLEDGMENT

The undersigned Notary Public does hereby certify that the grantor, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

WITNESS my hand and official seal this 1 day of Aug, 2008.

Jack H. Mitchell, III
Jack H. Mitchell, III
Notary Public for South Carolina
My commission expires: November 8, 2012

FILED FOR RECORD IN GREENVILLE COUNTY, SC ROD
2008072091 Book: DE 2334 Page: 2206-2207
August 04, 2008 02:26:31 PM

Timothy J. Manning

STATE OF SOUTH CAROLINA

FILED

IN THE PROBATE COURT

COUNTY OF GREENVILLE

APR 14 2020

IN THE MATTER OF:

STATEMENT OF CREDITOR'S CLAIM

William Rhett Taber, Jr.

GREENVILLE COUNTY

(Decedent)

PROBATE COURT CASE NUMBER: 2019ES2301851

Decedent's Date of Death (if known): July 16, 2019

Decedent's Last Mailing Address: 109 Lavinia Avenue, Greenville, SC 29601

Creditor:	William Rhett Taber, III
Address:	2028 Fairview Road Raleigh, NC 27608
Telephone:	919-210-8703
Email:	julietaber@yahoo.com
Original Creditor:	
Address (if different from above)	
Claim Amount Due:	\$ 683,390.000
Account Number:	
Other Reference Number:	
Basis of claim (Ex: Contract, Services Rendered for decedent, etc):	Loans to Decedent over a period of years.
Date claim will become due (if not already due)	
Nature of uncertainty as to the claim, if any (i.e. contingent claim, amount of claim, due date):	
Description of security as to the claim, if any (Ex: Collateral for the debt)	

Signature:

William Rhett Taber III

Printed Name:

William Rhett Taber, III

Title:

Claimant

Date:

APRIL 6, 2020

INSTRUCTIONS: Claims **MUST** be filed with the Probate Court of the county in which the Decedent's Estate is under administration and may be delivered or mailed to the fiduciary appointed to administer the Estate (see SCPC 62-3-803, 62-3-804, and 62-3-806).

No claim against a Decedent's estate may be presented or legal action commenced against a Decedent's Estate prior to the appointment of a Personal Representative to administer the Decedent's Estate (except see SCPC 62-3-804(1)(b)).

Satisfaction or withdrawal of claim (Form 325) **MUST** be filed once claim is resolved.



**RECEIVED
FILED**

APR 14 2020

**GREENVILLE COUNTY
PROBATE COURT**

Estate of William Rhett Taber, Jr.

Creditor's Claim of William Rhett Taber, III

\$400,000	Rent from 105 Lavinia Avenue, Greenville, SC
\$60,000	Dirt Grandmother's property
\$25,000	Legal Fees Cemetery
\$10,000	Legal Fees 3.79 acres Grandmother's property
\$7,000	Accounting Fees Trust
\$50,000	Credit Card Debt Payoff
\$11,390	Chimney repair

September 25, 2011

The following is updated with specifics regarding deposits/transfers that include the most recent deposited to your account.

Date	Sum	Deposited/ transferred to:
12/12/2007	\$6000.00	your checking account
3/31/2008	\$5000.00	your checking account
4/21/2008	\$5000.00	your checking account
12/18/2008	\$10,000.00	your checking account
1/6/2009	\$5000.00	your checking account
2/10/2009	\$5000.00	your checking account
4/6/2009	\$10,000.00	your checking account
9/23/2009	\$5000.00	your checking account
5/10/2010	\$5000.00	your checking account
11/15/2010	\$5000.00	your checking account
1/27/2011	\$5000.00	your checking account
9/15/11	\$6625.00	your checking account
9/16/11	\$5000.00	your checking account

Totals on this page are \$77,625.00, I made a math error on the deposit of 9/15/11. It should have been \$6650.00 instead of \$6625.00, which would have brought the totals up to \$77,650. \$ 77,650 added to \$7350.00 owed to Gary Jewell is a total of \$85,000. This, added to the sum of \$100,000.00 already mentioned in the will, is a total of \$185,000.00. I am enclosing \$25.00 to make the numbers easier.

Please sign the revised promissory note and return.

Rhett

Added 12/5/11

November 22 - \$5000 to Pop's account/JKT



Stone Drive
Raleigh, NC 27615
Phone: 919-848-1289
Fax: 919-848-1288

William Taber, Jr.
109 Laving Avenue
Greenville, SC 29601

Date: 01/13/2012

Date	Type	Reference	Due Date	Debit	Credit	Balance
03/19/11	Invoice	00060605Mar201	04/18/11	4,900.00		4,900.00
	#100136992	18098				
01/13/12	Amount Due					<u>4,900.00</u>

✓ Certified Public Accountants and Advisors

Drive
NC 27615
919-548-1259
919-548-1296

Anne C. Taber Trust
Rhett Taber
109 Lavinia Avenue
Greenville, SC 29601

Date: 01/13/2012

Date	Type	Reference	Due Date	Debit	Credit	Balance
03/19/11	Invoice	00060601Mar201	04/18/11	2,450.00		2,450.00
	#100136993	18099				
01/13/12	Amount Due					<u>\$2,450.00</u>

Sent from my iPhone

Bank of America

Customer
Receipt

All items are credited subject to verification, collection, and conditions of the Rules and Regulations of this Bank and as otherwise provided by law. Payments are accepted when credit is applied to outstanding balances and not upon issuance of this receipt. Transactions received after the Bank's posted cut-off time or Saturday, Sunday, and Bank Holidays, are dated and considered received as of the next business day.

Please retain this receipt until you receive your account statement.

Thank you for banking with Bank of America.
Try Online Banking at www.bankofamerica.com

Trf. 00026 04/04/2009 07:45

Encl. MIC CC 0040500 Tr 00012

From Account 1177111113493

To Account 1177111110100

Deposit \$10,000.00

Member FDIC
95-14-2005B 13-2008

Fax Number: 919.833.8882

Date: March 20, 2009

PO

Primary Attorney: 90 Fred S. Barbour
Thru 01/31/2020

Date	Ref #	Start #	Fee Amount	Hours	Expense Amount	Advance Amount	Finance Charge	Payment Amount	Apply to Stmt #	Bill Total	Balance Due
72824.00A Taber, III/William R.											
RE: Dispute with Susan Dykes, Dawjoncourt, Inc., Jon M											
02/12/2004	4	1	1,995.00	15.70	27.82	128.41				2,151.23	2,151.23
02/12/2004	1	1						1,995.00F			156.23
02/12/2004	2	1						27.82E			128.41
02/12/2004	3	1						128.41A			0.00
03/05/2004	7	2	1,142.00	9.20	4.13					1,146.13	1,146.13
03/05/2004	5	2						1,142.00F			4.13
03/05/2004	6	2						4.13E			0.00
04/02/2004	8	3						1,668.50F			-1,668.50
04/02/2004	9	3						15.42E			-1,683.92
04/02/2004	10	3						18.72A			-1,702.64
04/14/2004	11	3	2,121.50	15.35	15.42	18.72				2,155.64	453.00
05/10/2004	12	4	846.00	4.40	6.30	37.44				889.74	1,342.74
05/17/2004	13	5						1,299.00F			43.74
05/17/2004	14	5						6.30E			37.44
05/17/2004	15	5						37.44A			0.00
06/09/2004	16	5	361.00	1.90	4.38					365.38	365.38
10/06/2004	17	6		4.00	8.69					8.69	374.07
12/02/2004	18	7		2.00							374.07
Write Off: 12/02/2004	19		361.00		13.07					-374.07	0.00
02/02/2005	20	8									0.00
08/01/2005	21	9									0.00
02/06/2006	22	10									0.00
Subtotal			6,465.50	52.55	66.74	184.57		6,342.74		6,716.81	0.00
Write Off:			361.00		13.07					-374.07	

72824.01A William Rhett Taber, III an

RE: Hatch Cemetery Litigation/County Zoning Matters

02/02/2005	1	1	979.00	12.50	0.37	19.72				999.09	999.09
02/18/2005	2	2						999.09R			0.00
03/08/2005	3	2	2,122.00	9.70	3.88					2,125.88	2,125.88
03/22/2005	4	3						2,125.88R			0.00
05/04/2005	5	3	1,924.50	10.95	4.98					1,929.48	1,929.48
05/17/2005	6	4						1,929.48R			0.00
06/03/2005	7	4	2,465.00	15.20	8.95	132.18				2,606.13	2,606.13
06/20/2005	8	5						2,465.00R			141.13
07/08/2005	9	5	340.00	1.70	3.97					343.97	485.10
08/05/2005	10	6									485.10
09/07/2005	11	7	1,115.00	9.80	8.77	40.00				1,163.77	1,648.87
09/19/2005	12	8						1,648.87R			0.00
10/05/2005	13	8	1,625.50	11.75	1.85	38.15				1,665.50	1,665.50
10/13/2005	14	9						1,665.50R			0.00
11/03/2005	15	9	3,596.50	19.65	42.70	34.00				3,673.20	3,673.20
11/14/2005	16	10						3,673.20R			0.00
12/05/2005	17	10	350.50	1.70	17.68	24.96				393.14	393.14
01/10/2006	18	11	100.00	0.50	12.21					112.21	505.35
02/10/2006	19	12	637.50	6.35	5.04	26.68				669.22	1,174.57
03/09/2006	20	13	3,585.50	18.10	44.47	24.47				3,654.44	4,829.01
03/30/2006	21	14	180.00	0.90	0.39					180.39	5,009.40
04/03/2006	22	15						5,009.40R			0.00
05/09/2006	23	15						100.00A			-100.00
06/13/2006	24	15						32.50A			-132.50
07/05/2006	25	15	390.00	1.95	76.92	265.00				731.92	599.42
07/17/2006	26	16						599.42R			0.00
09/08/2006	27	16	1,400.00	7.00	17.09	62.30				1,479.39	1,479.39
11/03/2006	28	17	1,270.00	6.35	1.02					1,271.02	2,750.41
12/07/2006	29	18	370.00	1.85	0.63	24.00				394.63	3,145.04
02/05/2007	30	19	1,440.00	7.20	11.00					1,451.00	4,596.04
02/19/2007	31	20						4,596.04R			0.00
03/06/2007	32	20	660.00	3.30	13.00					673.00	673.00
05/04/2007	33	21	310.00	1.55	3.90					313.90	986.90
05/22/2007	34	22						986.90R			0.00
06/29/2007	35	22	435.00	2.75	5.91	21.00				461.91	461.91
Write Off: 09/12/2007	36		435.00		5.91	21.00			22	-461.91	0.00
09/12/2007	37	23									0.00
Subtotal			25,296.00	150.55	284.73	712.46		25,831.28		26,293.19	0.00
Write Off:			435.00		5.91	21.00				-461.91	
Total for Client ID 72824											
Write Off:			796.00		18.98	21.00		32,174.02		33,010.00	0.00
Total for Primary Attorney 90											
Write Off:			796.00		18.98	21.00		32,174.02		33,010.00	0.00

Date: 01/31/2020

Tab3 Client Ledger Report
McGuire, Wood & Bissette, P.A.

Page: 1

Thru 01/31/2020

GRAND TOTALS										
Date	Ref #	Stmt #	Fee Amount	Hours	Expense Amount	Advance Amount	Finance Charge	Payment Amount	Apply to Stmt #	Balance Due
			31,761.50	203.10	351.47	897.03		32,174.02		0.00
Write Off:			796.00		18.98	21.00				-835.98



<http://www.youngmoorelaw.com>

3101 Glenwood Ave., Suite 200
Raleigh, North Carolina 27612
Telephone: (919) 782-6860
Federal Tax I.D. No.: 56-1316614

STATEMENT OF ACCOUNT

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

June 04, 2020
Client: 890078
Matter: 000002

Resp. Atty: RNF

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

Matter Number	Invoice Number	Invoice Date	Invoice Amount	Payments	Amount Due
000002	328542	March 04, 2015	\$3,088.34	\$0.00	\$3,088.34
000002	329246	April 08, 2015	\$2,051.00	\$0.00	\$2,051.00
000002	330321	May 14, 2015	\$1,089.20	\$0.00	\$1,089.20
000002	330795	June 08, 2015	\$1,902.18	\$0.00	\$1,902.18
000002	331319	July 08, 2015	\$1,584.94	\$0.00	\$1,584.94
000002	332642	September 08, 2015	\$1,363.60	\$260.00	\$1,103.60
000002	333372	October 02, 2015	\$1,559.78	\$0.00	\$1,559.78
000002	342064	October 06, 2016	\$1,047.28	\$0.00	\$1,047.28
000002	347179	May 11, 2017	\$590.00	\$0.00	\$590.00
PAY THIS AMOUNT					\$14,016.32

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$0.00	\$0.00	\$0.00	\$14,016.32

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



<http://www.youngmoorelaw.com>

Young Moore and Henderson, P.A.
3101 Glenwood Ave., Suite 200
Raleigh, North Carolina 27612
Telephone: (919) 782-6860
Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

March 04, 2015
Client: 890078
Matter: 000002
Invoice #: 328542
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through February 28, 2015

Total Services	\$3,082.50
Total Disbursements	\$5.84
TOTAL CURRENT CHARGES	\$3,088.34

*Make payment to Young Moore and Henderson, P.A.
Please return this remittance copy with your payment.*



<http://www.youngmoorelaw.com>

Young Moore and Henderson, P.A.
3101 Glenwood Ave., Suite 200
Raleigh, North Carolina 27612
Telephone: (919) 782-6860
Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

March 04, 2015
Client: 890078
Matter: 000002
Invoice #: 328542
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through February 28, 2015

SERVICES

Date	Person	Description of Services	Hours	
2/2/2015	RNF	Extended call with client regarding fence building activities to date and review possible options for parking of vehicles in Alan's lane area to confirm uses ongoing and to still allow for passage of other vehicles.	0.4	
2/3/2015	RNF	Discussions with associate regarding steps needed for drafting of suit to establish easement as against Sweyers along with potential efforts to enjoin building of fence.	0.5	
2/4/2015	CIM	Review and analysis of Sweyers chain of title.	1.5	
2/5/2015	RNF	Telephone conference with client; interoffice conference with associate, all regarding options for filing suit as to Sweyers to establish easement rights; receipt of email from newly retained lawyer for Sweyers.	0.8	
2/5/2015	CIM	Review and analysis of title issues; communications with New Hanover County counsel re same.	1.8	
2/6/2015	RNF	Communications regarding obtaining title examination from New Hanover County counsel.	0.2	
2/6/2015	CIM	Follow up communications with New Hanover Co. counsel regarding title search.	0.4	
2/11/2015	CIM	Review caselaw elements of easement by prescription; Work on complaint.	3.2	
2/12/2015	CIM	Preparation and drafting of complaint and motion for TRO and preliminary injunction.	5.5	
2/16/2015	CIM	Review title summary letter and documents from Attorney Chris Huff.	0.4	
Total Professional Services			14.7	\$3,082.50

March 04, 2015

Client: 890078

Matter: 000002

Invoice #: 328542

Resp. Atty: RNF

Page: 2

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	1.9	\$275.00	\$522.50
CIM Chadwick I. McCullen	Partner	12.8	\$200.00	\$2,560.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
2/6/2015	Copies/Prints [E100 - E101](25 @ \$0.20)	\$5.00
2/6/2015	Digital Imaging [E100 - E101](7 @ \$0.12)	\$0.84
	Total Disbursements	\$5.84

Total Services	\$3,082.50
Total Disbursements	\$5.84
Total Current Charges	\$3,088.34
Previous Balance	\$1,257.50
PAY THIS AMOUNT	\$4,345.84

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



<http://www.youngmoorelaw.com>

Young Moore and Henderson, P.A.
3101 Glenwood Ave., Suite 200
Raleigh, North Carolina 27612
Telephone: (919) 782-6860
Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

April 08, 2015
Client: 890078
Matter: 000002
Invoice #: 329246
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through March 31, 2015

Total Services	\$2,037.00
Total Disbursements	\$14.00
TOTAL CURRENT CHARGES	\$2,051.00

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Raleigh, North Carolina 27612
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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

April 08, 2015
Client: 890078
Matter: 000002
Invoice #: 329246
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through March 31, 2015

SERVICES

Date	Person	Description of Services	Hours	
3/12/2015	RNF	Email to client regarding status update and easement question.	0.3	
3/16/2015	MBW	Review of complaint and other documents to prepare modifications to complaint and prepare affidavits.	0.5	
3/16/2015	MBW	Legal research regarding complaint, temporary restraining order, and preliminary injunction.	1.9	
3/18/2015	MBW	Legal research regarding affidavit requirements in support of Complaint.	0.6	
3/19/2015	MBW	Legal research regarding easements by prescription.	0.5	
3/27/2015	MBW	Began preparation of Affidavits for Complaint by reviewing notes on pros interviews.	0.2	
3/30/2015	RNF	Communications with Attorney Wells regarding steps necessary to obtain affidavits.	0.3	
3/30/2015	MBW	Review of North Carolina case law in order to prepare affidavits in support of Complaint.	1.4	
3/30/2015	MBW	Review of file in order to prepare affidavits in support of Complaint; review of deed, map and memorandum to prepare affidavits.	0.7	
3/30/2015	MBW	Began preparation of Affidavit of Paul Taber in support of Complaint.	0.9	
3/31/2015	MBW	Continued to prepare Affidavits to support Complaint.	1.1	
Total Professional Services			8.4	\$2,037.00

April 08, 2015
Client: 890078
Matter: 000002
Invoice #: 329246
Resp. Atty: RNF
Page: 2

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	0.6	\$275.00	\$165.00
MBW Mary B. Wells	Of Counsel	7.8	\$240.00	\$1,872.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
3/17/2015	Copies/Prints [E100 - E101](70 @ \$0.20)	\$14.00
	Total Disbursements	\$14.00
	Total Services	\$2,037.00
	Total Disbursements	\$14.00
	Total Current Charges	\$2,051.00
	Previous Balance	\$4,345.84
	Less Payments	(\$1,257.50)
	PAY THIS AMOUNT	\$5,139.34

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



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REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

May 14, 2015
Client: 890078
Matter: 000002
Invoice #: 330321
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through April 30, 2015

Total Services	\$1,080.00
Total Disbursements	\$9.20
TOTAL CURRENT CHARGES	\$1,089.20

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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

May 14, 2015
Client: 890078
Matter: 000002
Invoice #: 330321
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through April 30, 2015

SERVICES

Date	Person	Description of Services	Hours	
4/1/2015	MBW	Began preparation of Affidavit of Rodney Williams.	0.3	
4/2/2015	MBW	Telephone conference with Paul Taber regarding property potential witnesses and his affidavit.	0.5	
4/8/2015	CIM	Communications with title Attorney Chris Huff and Attorney Fountain.	0.1	
4/13/2015	RNF	Communications with Attorney Wells regarding status and update to file regarding same.	0.2	
4/22/2015	MBW	Telephone call to Paul Taber regarding affidavit.	1.0	
4/22/2015	MBW	Telephone call to Pat Taber.	0.1	
4/22/2015	MBW	Telephone call with Rodney Wilson regarding affidavit and potential witnesses.	0.5	
4/24/2015	MBW	Travel to Taber property and photographed and viewed easement and other surrounding areas. Attempted to locate potential witnesses to prepare affidavits in support of complaint.	1.1	
4/28/2015	RNF	Respond to inquiry and follow-up with Attorney Wells re progress on Affidavits in Taber matter.	0.2	
4/29/2015	RNF	Email communications with client; office conference with Attorney Wells to discuss evidentiary needs for anticipated TRO hearing.	0.4	
Total Professional Services			4.4	\$1,080.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	0.8	\$275.00	\$220.00

May 14, 2015
Client: 890078
Matter: 000002
Invoice #: 330321
Resp. Atty: RNF
Page: 2

PERSON RECAP

Person	Level	Hours	Rate	Amount
CIM Chadwick I. McCullen	Partner	0.1	\$200.00	\$20.00
MBW Mary B. Wells	Of Counsel	3.5	\$240.00	\$840.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
4/22/2015	Copies/Prints [E100 - E101](46 @ \$0.20)	\$9.20
	Total Disbursements	\$9.20
	Total Services	\$1,080.00
	Total Disbursements	\$9.20
	Total Current Charges	\$1,089.20
	Previous Balance	\$5,139.34
	PAY THIS AMOUNT	\$6,228.54

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



YOUNG MOORE
ATTORNEYS

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Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

June 08, 2015
Client: 890078
Matter: 000002
Invoice #: 330795
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through May 31, 2015

Total Services	\$1,887.50
Total Disbursements	\$14.68
TOTAL CURRENT CHARGES	\$1,902.18

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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

June 08, 2015
Client: 890078
Matter: 000002
Invoice #: 330795
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through May 31, 2015

SERVICES

Date	Person	Description of Services	Hours
5/11/2015	MBW	Preparation of affidavits with updated information. Research regarding additional fact witnesses to obtain affidavits in support of complaint. Review of file to prepare same.	1.1
5/11/2015	MBW	Completed additional affidavits; Review of case law regarding same.	0.8
5/20/2015	RNF	Status conference and various emails with client as to progress to date.	0.3
5/20/2015	MBW	Research regarding Buster Barfield to attempt to locate him to sign affidavit in support of complaint.	0.5
5/21/2015	MBW	Telephone conference with Rodney Williams regarding substance of Affidavit and process of completion; P/o Affidavit for Rodney Williams in support of Complaint.	1.1
5/22/2015	RNF	Receipt of numerous emails regarding notice of zoning violation question with regards to trailer parked on Allens Lane.	0.8
5/26/2015	MBW	P/O emails to Anne Taber and Tom Taber regarding knowledge of road usage to prepare affidavits.	0.2
5/26/2015	MBW	Review of documents received from Rhett Taber regarding zoning violations and right to appeal to prepare plan for proceeding; review of wilmington city ordinances.	0.7
5/27/2015	MBW	Preparation of correspondence to Anne Taber regarding affidavit of Rhett Taber, Sr.	0.2
5/27/2015	MBW	Began preparation of Affidavits for Anne and Tom Taber.	0.4
5/29/2015	RNF	Telephone conference with client regarding status of ongoing dispute with City of Wilmington over alleged violations relating to need for cutting of grass and removal of trailer; follow up discussions with representative of City and review of related documents.	1.4

June 08, 2015
 Client: 890078
 Matter: 000002
 Invoice #: 330796
 Resp. Atty: RNF
 Page: 2

SERVICES

Date	Person	Description of Services	Hours	
		Total Professional Services	7.5	\$1,887.50

PERSON RECAP

Person		Level	Hours	Rate	Amount
RNF	Reed N. Fountain	Sr. Partner	2.5	\$275.00	\$687.50
MBW	Mary B. Wells	Of Counsel	5.0	\$240.00	\$1,200.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
5/21/2015	Copies/Prints [E100 - E101](71 @ \$0.20)	\$14.20
5/21/2015	Digital Imaging [E100 - E101](4 @ \$0.12)	\$0.48
	Total Disbursements	\$14.68

Total Services	\$1,887.50
Total Disbursements	\$14.68
Total Current Charges	\$1,902.18
Previous Balance	\$6,228.54
PAY THIS AMOUNT	\$8,130.72

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



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Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

July 08, 2015
Client: 890078
Matter: 000002
Invoice #: 331319
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through June 30, 2015

Total Services	\$1,542.50
Total Disbursements	\$42.44
TOTAL CURRENT CHARGES	\$1,584.94

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Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

July 08, 2015
Client: 890078
Matter: 000002
Invoice #: 331319
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through June 30, 2015

SERVICES

Date	Person	Description of Services	Hours	
6/3/2015	RNF	Telephone conference with Bill Taber.	0.3	
6/4/2015	RNF	Edits to complaint and affidavits in support of pending filing regarding easement issue; meeting with clients for purposes of execution of verification page; draft appeal letter to City to secure rights of Mr. and Mrs. Taber with regards to their appeal on vegetation ordinance issue pending further efforts to confirm that herbicide has been effective.	4.6	
6/29/2015	RNF	Revise Affidavit of Pat Taber; forward to him for signature; edit to paragraph of Complaint; telephone call to attorney for Sweyers.	0.5	
6/30/2015	JEW	Draft Summons, Civil Action Cover sheet; draft letter to clerk filing documents; draft letter to sheriff serving defendants; request checks; diary.	0.5	
Total Professional Services			5.9	\$1,542.50

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	5.4	\$275.00	\$1,485.00
JEW Joyce E. Wehrle	Paralegal	0.5	\$115.00	\$57.50

DISBURSEMENTS

Date	Description of Disbursements	Amount
6/4/2015	Digital Imaging [E100 - E101](2 @ \$0.12)	\$0.24
6/29/2015	Copies/Prints [E100 - E101](211 @ \$0.20)	\$42.20

July 08, 2015
Client: 890078
Matter: 000002
Invoice #: 331319
Resp. Atty: RNF
Page: 2

DISBURSEMENTS

Date	Description of Disbursements	Amount
	Total Disbursements	\$42.44
	Total Services	\$1,542.50
	Total Disbursements	\$42.44
	Total Current Charges	\$1,584.94
	Previous Balance	\$8,130.72
	PAY THIS AMOUNT	\$9,715.66

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



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Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

September 08, 2015
Client: 890078
Matter: 000002
Invoice #: 332642
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through August 31, 2015

Total Services	\$1,100.00
Total Disbursements	\$263.60
TOTAL CURRENT CHARGES	\$1,363.60

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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

September 08, 2015
Client: 890078
Matter: 000002
Invoice #: 332842
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through August 31, 2015

SERVICES

Date	Person	Description of Services	Hours	
7/6/2015	RNF	Extended telephone call with Bradley Cox regarding status of development project next door and possible entry into agreement regarding easement through negotiation.	0.4	
8/14/2015	RNF	Forward letter to opposing counsel inquiring as to status of negotiations; provide update to client.	0.4	
8/19/2015	RNF	Communications with opposing counsel regarding status of potential construction project on Sweyer property and our pending request that Sweyers confirm whether they are or are not interested in attempting to negotiate a resolution which would involve purchase of easement rights, including review of file incidental to discussion.	0.4	
8/26/2015	RNF	Communications with client regarding status of file as well as discussions with Charles McDarrus to set up time to meet with him to obtain his input.	0.4	
8/31/2015	RNF	Meeting with Charles McDarris, follow up discussions with Mr. Taber by telephone; research as to land values of Sweyer property and communications with client regarding same as to potential for ghost buyer purchase.	2.4	
Total Professional Services			4.0	\$1,100.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	4.0	\$275.00	\$1,100.00

September 08, 2015
Client: 890078
Matter: 000002
Invoice #: 332642
Resp. Atty: RNF
Page: 2

DISBURSEMENTS

Date	Description of Disbursements	Amount
7/2/2015	Clerk Of Superior Court, New Hanover- Court/Service Fees-	\$200.00
7/2/2015	Sheriff, New Hanover County- Court/Service Fees-	\$60.00
8/31/2015	Copies/Prints [E100 - E101](18 @ \$0.20)	\$3.60

Total Disbursements	\$263.60
---------------------	----------

Total Services	\$1,100.00
Total Disbursements	\$263.60
Total Current Charges	\$1,363.60
Previous Balance	\$9,715.66

PAY THIS AMOUNT	\$11,079.26
------------------------	--------------------

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



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Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

October 02, 2015
Client: 890078
Matter: 000002
Invoice #: 333372
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through September 30, 2015

Total Services	\$1,557.50
Total Disbursements	\$2.28
TOTAL CURRENT CHARGES	\$1,559.78

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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

October 02, 2015
Client: 890078
Matter: 000002
Invoice #: 333372
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through September 30, 2015

SERVICES

Date	Person	Description of Services	Hours
9/1/2015	RNF	Discussions with ARA regarding property dispute and potential relation to other property holdings of the Taber family; communications to opposing counsel inquiring as to status of construction project of Sweyers.	0.6
9/10/2015	RNF	Receipt of various messages from client regarding inquiry he has received from mutual acquaintance of Jim Wallace.	0.2
9/11/2015	RNF	Telephone conference with client regarding desire to set up meeting with Charles McDarris and client as well as background on local real estate agent, Jim Wallace. Subsequent efforts to contact Mr. Wallace, leave message for him.	0.8
9/16/2015	RNF	Attempted telephone call to Jim Wallace; update Mr. Taber regarding lack of response to date from Jim Wallace.	0.2
9/18/2015	RNF	Extended meeting with client as well as Charles ??? to discuss scenarios for possible purchase of Sweyer property as well as possible long-term planning for division of property among family members; follow up discussions with Attorney Atchison; extended telephone conference with local realtor Jim Wallace as to his concerns about Sweyer development and his desire to be of assistance if possible in our efforts to disrupt the building of that project; update client as to results of phone call with Mr. Wallace.	3.5
9/18/2015	CIM	Conference with Attorneys Atchison and Fountain regarding purchase of property from Sweyers and like kind exchange.	0.5
Total Professional Services			5.8
			\$1,557.50

October 02, 2015
Client: 890078
Matter: 000002
Invoice #: 333372
Resp. Atty: RNF
Page: 2

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	5.3	\$275.00	\$1,457.50
CIM Chadwick I. McCullen	Partner	0.5	\$200.00	\$100.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
9/2/2015	Digital Imaging [E100 - E101](19 @ \$0.12)	\$2.28

Total Disbursements \$2.28

Total Services \$1,557.50

Total Disbursements \$2.28

Total Current Charges \$1,559.78

Previous Balance \$11,079.26

PAY THIS AMOUNT **\$12,639.04**

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Federal Tax I.D. No.: 56-1316614

REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

October 06, 2016
Client: 890078
Matter: 000002
Invoice #: 342064
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through September 30, 2016

Total Services	\$1,045.00
Total Disbursements	\$2.28
TOTAL CURRENT CHARGES	\$1,047.28

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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

October 06, 2016
Client: 890078
Matter: 000002
Invoice #: 342064
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through September 30, 2016

SERVICES

Date	Person	Description of Services	Hours	
10/5/2015	RNF	Receipt and review of letter from Sweyer attorney regarding deadline to remove all personal property by October 15; communications with client regarding same.	0.6	
10/6/2015	RNF	Extended telephone call with client; telephone call with Charles McDaris; forward copies of demand letter to client.	1.4	
10/8/2015	RNF	Telephone call and emails with client to develop strategy for dealing with October 15 deadline and for reaching out to churches for negotiation of possible easement and follow up efforts regarding same.	1.8	
Total Professional Services			3.8	\$1,045.00

PERSON RECAP

Person	Level	Hours	Rate	Amount
RNF Reed N. Fountain	Sr. Partner	3.8	\$275.00	\$1,045.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
10/6/2015	Digital Imaging [E100 - E101](19 @ \$0.12)	\$2.28
Total Disbursements		\$2.28

October 06, 2016
Client: 890078
Matter: 000002
Invoice #: 342064
Resp. Atty: RNF
Page: 2

Total Services	\$1,045.00
Total Disbursements	\$2.28
Total Current Charges	\$1,047.28
Previous Balance	\$12,639.04
Less Retainer Applied	(\$260.00)
PAY THIS AMOUNT	\$13,426.32

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.



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REMITTANCE COPY

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

May 11, 2017
Client: 890078
Matter: 000002
Invoice #: 347179
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through April 30, 2017

Total Disbursements	\$590.00
TOTAL CURRENT CHARGES	\$590.00

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Raleigh, North Carolina 27612
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Federal Tax I.D. No.: 56-1316614

Mr. William Rhett Taber, Jr.
2028 Fairview Road
Raleigh, NC 27608

May 11, 2017
Client: 890078
Matter: 000002
Invoice #: 347179
Resp. Atty: RNF
Page: 1

RE: Rhett and Julie Taber v. Peter and Christa Sweyer

For Professional Services Rendered Through April 30, 2017

DISBURSEMENTS

Date	Description of Disbursements	Amount
9/10/2015	Hutchens, Senter, Kellam & Pettit, P.A.- Title Search-	\$590.00
	Total Disbursements	\$590.00
	Total Disbursements	\$590.00
	Total Current Charges	\$590.00
	Previous Balance	\$13,426.32
	PAY THIS AMOUNT	\$14,016.32

Due Upon Receipt. Please include the invoice number on all remittance. Thank you.

Appraisal of
Vacant Land – 28.48 acres
112 Belvue School Road
Travelers Rest, South Carolina 29690



Restricted Appraisal Report

Prepared for
Mr. Rhett Taber
2029 Fairview Road
Raleigh, North Carolina 29650

Date of Inspection
January 25, 2024

Retrospective Date of Valuation
July 15, 2015

Prepared by
Allen D. McCravy, MAI
Stone & Associates
1100A Rutherford Road
Greenville, South Carolina 29609





STONE & ASSOCIATES

1100A RUTHERFORD ROAD • GREENVILLE, SC 29609
TEL. (864) 232-3051 • FAX (864) 232-3053 • E-MAIL amccravy@stoneandassoc.com

January 31, 2024

Mr. Rhett Taber
2029 Fairview Road
Raleigh, NC 29650

Subject: Vacant Land – 28.48 acres
112 Belvue School Road
Travelers Rest, South Carolina 29690

Dear Mr. Taber:

At your request, I have prepared a restricted report of the above referenced property. The subject parcel is comprised of approximately 28.48 acres of land (according to the most recent plat). The subject is located along the southern side of Belvue School Road, east of its intersection with US Highway 25. The tract is also located along the northern side of Shelton Road. The subject tract is northeast of the city limits of Travelers Rest, within Greenville County, South Carolina. The subject can be further identified on Greenville County Tax Maps as all of Tax Parcel 0501.02-01-011.00.

The function of this appraisal is to estimate the retrospective market value of the fee simple estate of the subject property as of July 15, 2015. It should be noted that the most likely and probable value of the subject is the market value determined in this analysis.

Retrospective Value Opinion is defined as: "a value opinion effective as of a specified historical date. The term retrospective does not define a type of value. Instead, it identifies a value opinion as being effective at some specific prior date. Value as of a historical date is frequently sought in connection with property tax appeals, damage models, lease renegotiation, deficiency judgements, estate tax, and condemnation. Inclusion of the type of value with this term is appropriate, e.g., 'retrospective market value opinion'."¹

Fee simple estate is defined as: "absolute ownership unencumbered by any other interest or estate; subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."²

This appraisal report has been prepared for the exclusive benefit of Mr. Rhett Taber, Dobson, Jones, Ball, Phillips & Bridges, P.A, and/or any assigns. It may not be used or relied upon by any other party. Any party who uses or relies upon any information in this report without the preparer's written consent does so at his or her own risk. It is my understanding that the purpose of this report is to assist the client with internal decision-making purposes.

¹The Dictionary of Real Estate Appraisal, 6th Edition. (Chicago: Appraisal Institute, 2015), p. 201.

²The Dictionary of Real Estate Appraisal, 6th Edition. (Chicago: Appraisal Institute, 2015), p. 90.

Mr. Taber
January 31, 2024
Page Two

This restricted report is intended to comply with the reporting requirements set forth under STANDARD 2 of the Uniform Standards of Professional Appraisal Practice and Advisory Opinions (2024 Edition) for a restricted report. As such, it includes limited discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value. Supporting documentation concerning the data, reasoning, and analyses is retained in the appraiser's file. The information contained in this report is specific to the needs of the client and for the intended use stated herein. The appraiser is not responsible for unauthorized use of this report.

Sales History

The current owner of the subject property is listed as William Rhett Taber, III & Julia Kreager Taber, having transferred from William R. Taber, Jr. on October 25, 2015. This transaction is recorded in the Greenville County Register of Deeds Office in Deed Book 2475 beginning on Page 4740. The recorded consideration amount was \$222,788. A copy of this deed may be found in the Addenda section of this appraisal report.

Highest and Best Use

The subject property is located within Greenville County and is currently unzoned. Therefore, a number of uses would be legally permissible. The subject site maintains an irregular shape and contains approximately 28.48 acres of land. Due to the size and shape, the physically possible uses would be medium sized uses. It is my opinion that the highest and best use of the subject tract would be for a combination of residential, recreational, and agricultural use.

Sales Comparison Approach

To determine a value indication via the sales comparison approach, four sales of similar sized tracts located within the northern Greenville County market area have been considered. These tracts have various residential and recreational related appeal. The sales have been analyzed on a price per acre basis. **Based on the retrospective valuation date, I have researched comparable data based on a valuation date of July 15, 2015.**

After adjustments for market conditions, size, topography, water exposure, and frontage/access, the price per acre indications for the comparable sales range from a minimum of \$9,783 per acre to a maximum of \$11,172 per acre. The comparable sales produce a mean and median indication of \$10,503 and \$10,528 per acre, respectively. The standard deviation is \$626, or 5.96% of the mean.

Mr. Taber
January 31, 2024
Page Three

Conclusion

Based on the preceding analysis, and the overall utility of the subject tract, the value indication would be \$10,500 per acre. Based on a size of 28.48 acres, this equates to a value indication for the subject property of \$299,040, which has been rounded to **\$300,000**.

Based on the preceding analysis, the retrospective market value of the fee simple estate of the subject property, as of July 15, 2015, is:

Retrospective Value – July 15, 2015
Three Hundred Thousand Dollars
(\$300,000)

The appraisal analysis, opinions and conclusions were developed and this appraisal report has been prepared in conformance with (and the use of this report is subject to) all regulations issued under Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) and the Uniform Standards of Professional Appraisal Practice and Advisory Opinions (USPAP) 2024 Edition as promulgated by the Appraisal Standards Board of the Appraisal Foundation.

I certify that I have the experience and knowledge to competently complete an appraisal of this type, and have made other appraisals of similar properties in the past. I further certify that an inspection of the subject property was performed by Allen D. McCravy.

The employment of the appraiser was not conditional upon the appraiser producing a specified value or a value within a given range. Future employment prospects are not dependent upon the appraiser producing a specified value. Employment of the appraiser and the payment of the fee are not based on whether a loan application is approved or disapproved.

I appreciate the opportunity to be of service. If you have any questions or require any additional information, please feel to contact me any time.

Respectfully submitted,

Stone & Associates



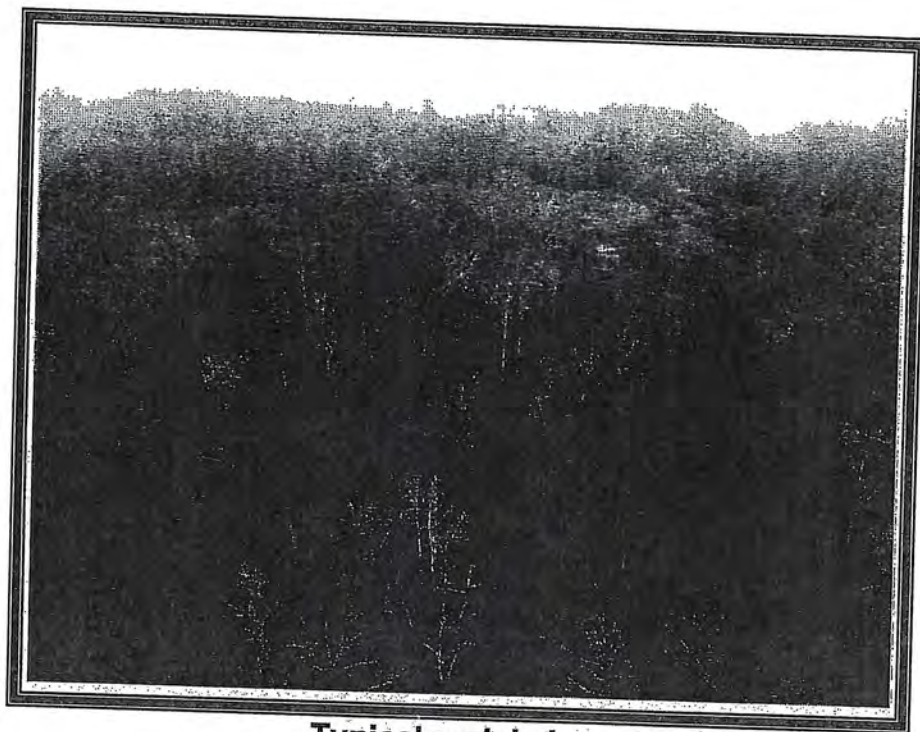
Allen D. McCravy, MAI
State Certified General Real Estate Appraiser
SC Certificate No. CG 3617



View from Shelton Road



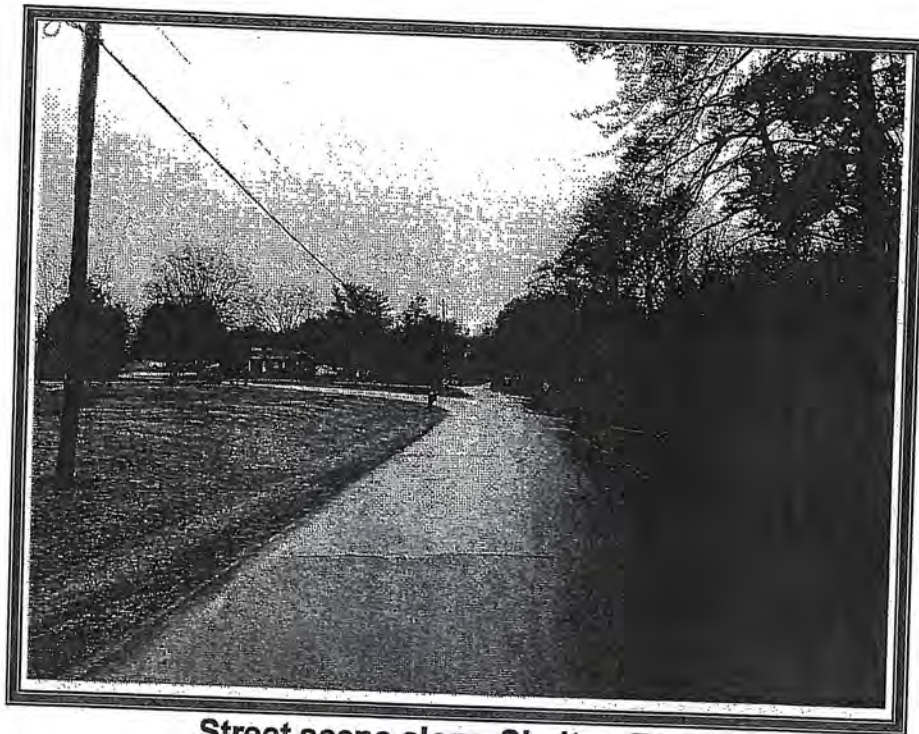
Typical interior view



Typical aerial view



Typical aerial view



**Street scene along Shelton Road
Subject on right**



**Street scene along Shelton Road
Subject on left**

Summary of Important Facts & Conclusions

Property	Vacant Land
Location	
Street	112 Belvue School Road
City	North of Travelers Rest
County	Greenville
State	South Carolina
Tax Map Number(s)	0501.02-01-011.00
Owner of Record	William Rhett Taber, III & Julia Kreager Taber
Date of Inspection	January 25, 2025
Date of Appraisal/Valuation	July 15, 2015 (Retrospective Value)
Land Area	28.48 acres (Plat Book 1222, Page 56)
Zoning	Unzoned (Greenville County)
Flood Zone – Panel No. – Date	X – 45045C0218F, May 4, 2021
Highest & Best Use – Vacant	Residential/Recreational/Agricultural
Cost Approach	N/A, <i>See Limiting Condition No. 24</i>
Sales Comparison Approach	\$300,000
Income Capitalization Approach	N/A, <i>See Limiting Condition No. 24</i>
Reconciled Value	\$300,000
Exposure Time	Less than one year
Marketing Time	9-12 months
Inspecting/Reviewing Appraiser	Allen D. McCravy, MAI

Assumptions & Limiting Conditions

The following report is prepared subject to these limiting conditions. Do not rely on report unless you accept the following conditions:

Condition No. 1

Unless otherwise stated, the value appearing in this appraisal represents our opinion of the market value of the defined value as of the date specified. Market value of real estate is affected by national and local economic conditions and consequently will vary with future changes in such conditions. If the value reported herein is as of a future date, no liability can be assumed for changes that may occur in any conditions or factors that would impact the value conclusions reported.

Condition No. 2

Title to the subject property is assumed to be good and marketable and is free and clear of all liens and encumbrances, unless otherwise stated herein. No responsibility is assumed for matters legal in nature, nor any opinion of title rendered herewith. Good and marketable title is assumed.

Condition No. 3

The information contained herein has been gathered from sources thought to be reliable; however, no responsibility is assumed for their accuracy.

Condition No. 4

Any sketch in this report may show approximate dimensions and is included to assist the reader in visualizing the property. Maps and exhibits found in this report are provided for reader reference purposes only. No guarantee as to accuracy is expressed or implied unless otherwise stated in this report.

Condition No. 5

This appraisal report covers only the property described, and the values and rates used do not apply to any other property, however similar it may be.

Condition No. 6

It is assumed that the description of the property is correct, that the improvements are entirely and correctly located on the described property and that there are no encroachments on this property; however, no investigation or survey has been made.

Assumptions & Limiting Condition – Continued

Condition No. 7

This appraisal was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.

Condition No. 8

No responsibility is assumed for matters legal in nature, nor is any opinion of title rendered.

Condition No. 9

Neither all nor any part of the contents of this report shall be conveyed to any person or entity, other than the appraiser's or firm's client, through advertising, solicitation materials, public relations, news, sale, or other media without the written consent and approval of the authors, particularly as to valuation conclusions, the identity of the appraiser or firm with which the appraiser is connected, or any reference to The Appraisal Institute or any of its designations. Further, the appraiser or firm assumes no obligation, liability, or accountability to any third party. If this report is placed in the hands of anyone other than the client, the client shall make such party aware of all the assumptions and limiting conditions of the assignment.

Condition No. 10

It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures which would make it more or less valuable. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraisers. The appraisers have no knowledge of the existence of such materials on or in the property. The appraisers, however, are not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field, if desired.

Condition No. 11

This appraisal assumes competent management and marketing.

Assumptions & Limiting Condition – Continued

Condition No. 12

The distribution, if any, of the total valuation of this report between land and improvement applies only under the stated program of utilization. Separate valuations of land and improvements must not be used for any other purposes and are invalid if done so.

Condition No. 13

The projections of income and expenses including the reversionary value are based on economic trends as of the date of the appraisal. The real estate market is constantly fluctuating and we cannot accept responsibility for economic variables that may occur in the future which was not known as of the date of the appraisal.

Condition No. 14

It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless a nonconformity has been stated, defined, and considered in this appraisal report.

Condition No. 15

It is assumed that all required licenses, certificates of occupancy or other legislative or administrative authority from any local, state, or national governmental, or private entity or organization have been or can be obtained or renewed for any use on which the value estimates contained in this report are based.

Condition No. 16

Possession of this report, or a copy thereof, does not carry with it the rights of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the appraisers, and in any event, only with properly written qualification and only in its entirety.

Condition No. 17

The exact location and the determination of specific availability of any particular utility are beyond the scope of this appraisal. The client and prospective user of the property must make such additional investigations and inquiries with professional engineers or directly with utility providers concerning specific utility services(s) as a part of the client's due diligence studies required for the client's intended use(s) of the property, all as the client, in the client's judgment, may deem appropriate. Any comments as to utilities contained herein are strictly limited to our physical observations, and we expressly do

Assumptions & Limiting Condition – Continued

not warrant such comments or service(s) in any fashion. Any lack of particular utility service(s) will have a direct impact upon the valuation contained in this appraisal.

Condition No. 18

The appraisal analysis, opinions and conclusions were developed and this appraisal report has been prepared in conformance with (and the use of this report is subject to) all regulations issued under Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) and the Uniform Standards of Professional Appraisal Practice and Advisory Opinions (USPAP) 2024 Edition as promulgated by the Appraisal Standards Board of the Appraisal Foundation.

Condition No. 19

An extraordinary assumption is defined as an assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions (USPAP 2024 Edition, ASB of The Appraisal Foundation). "Extraordinary assumptions presume as fact otherwise uncertain information about physical, legal or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis" (USPAP 2024 Edition, ASB of The Appraisal Foundation, Comment). ***This appraisal employs the extraordinary assumption that the subject tract is approximately 28.48 acres, based on the most recent plat from Greenville County. This appraisal includes a retrospective market value; we assume that the subject was in similar condition, as of the date of value, as observed during the onsite inspection.***

Condition No. 20

A hypothetical condition is defined as a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis (USPAP 2024 Edition, ASB of The Appraisal Foundation). "Hypothetical conditions are contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis" (USPAP 2024 Edition, ASB of The Appraisal Foundation, Comment). ***This appraisal employs no hypothetical conditions.***

Assumptions & Limiting Condition – Continued

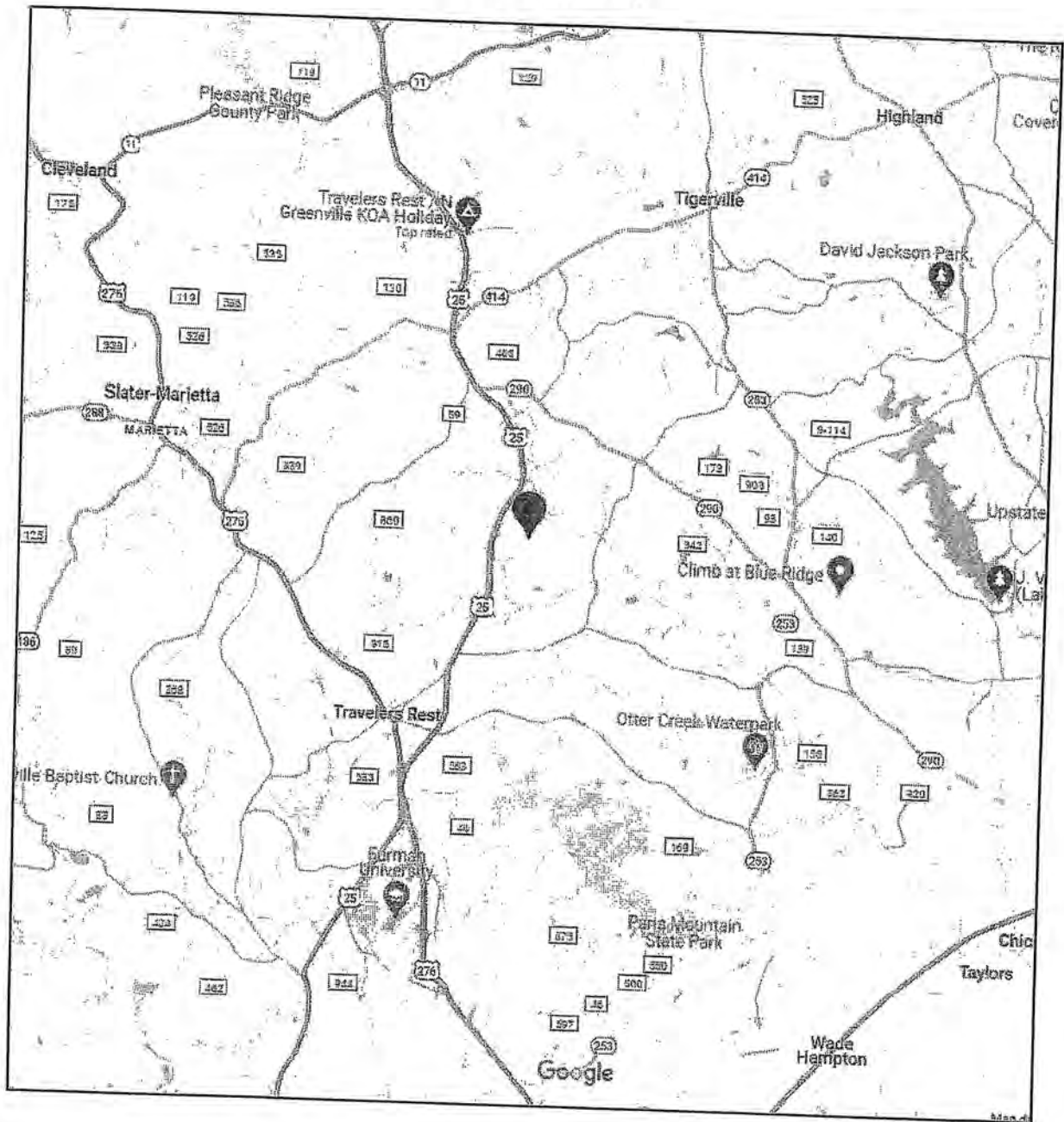
Condition No. 21

This restricted appraisal report is intended to comply with the reporting requirements set forth under STANDARD 2-2 of the Uniform Standards of Professional Appraisal Practice and Advisory Opinions (2024 Edition) for a restricted appraisal report. The content of this report is specific to the needs of the client/intended user and for the intended use stated herein. The client/ intended user is warned that the rationale for how the appraisers arrived at the opinions and conclusions set forth in the report may not be understood properly without additional information contained the appraisers' work file. These appraisers are not responsible for unauthorized use of this report.

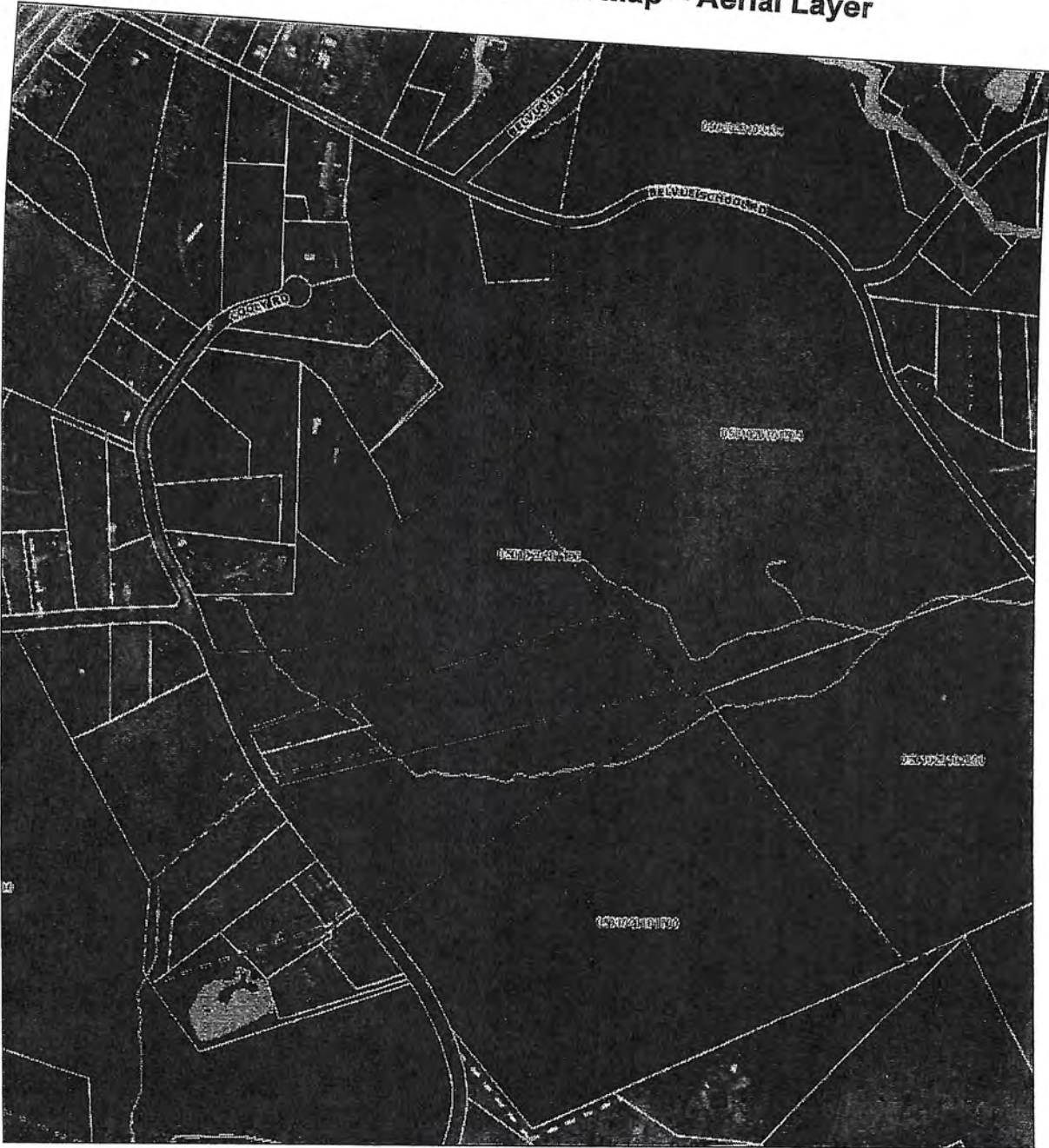
Condition No. 24

The subject property is a vacant tract of land; as a result, the cost approach is not applicable. There are limited income producing, vacant sites in the subject's market from which to extract income data; therefore, the income capitalization approach has also been omitted from this analysis. The sales comparison approach has been performed in this analysis.

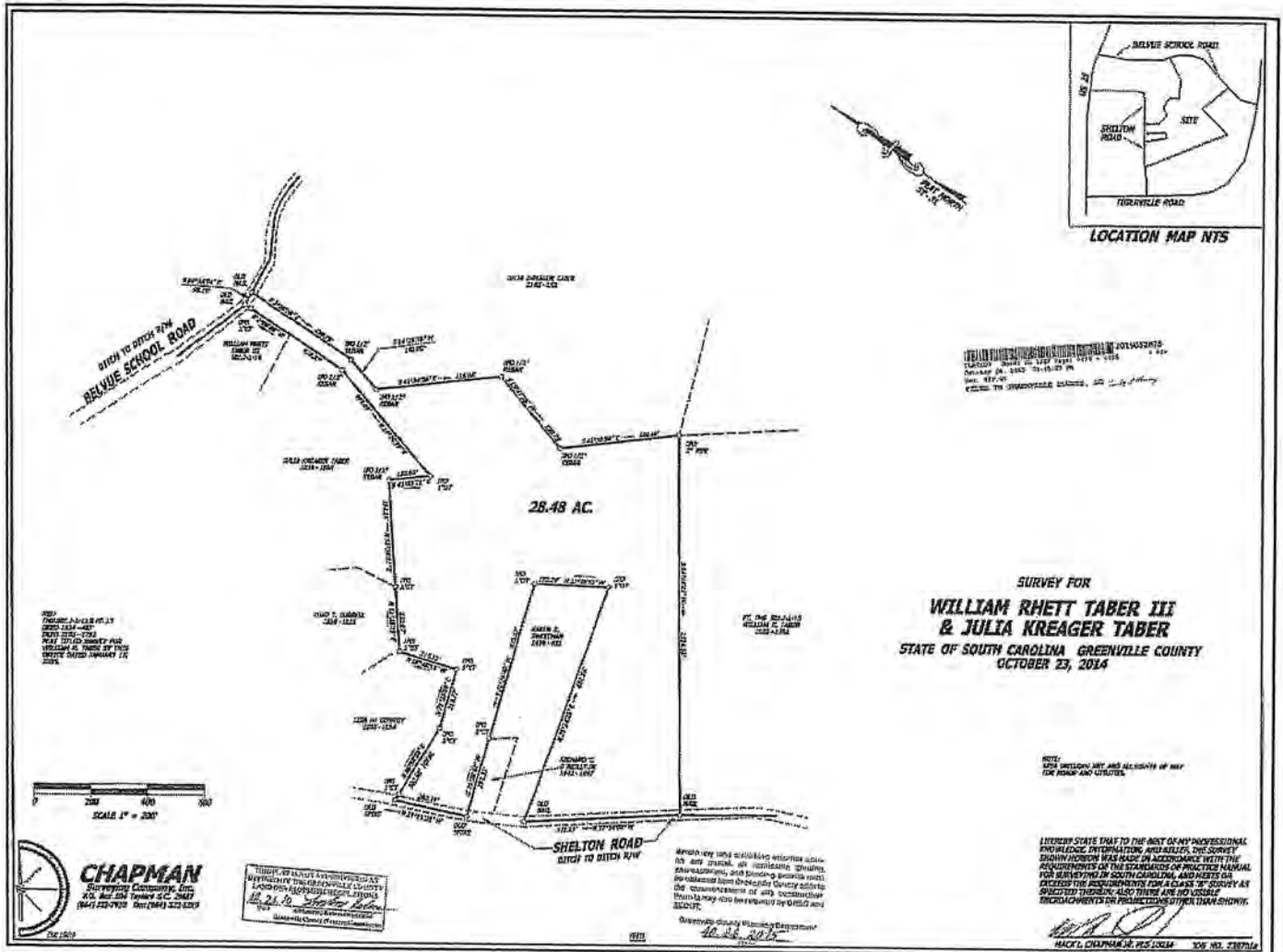
Location Map



Greenville County GIS Tax Map – Aerial Layer



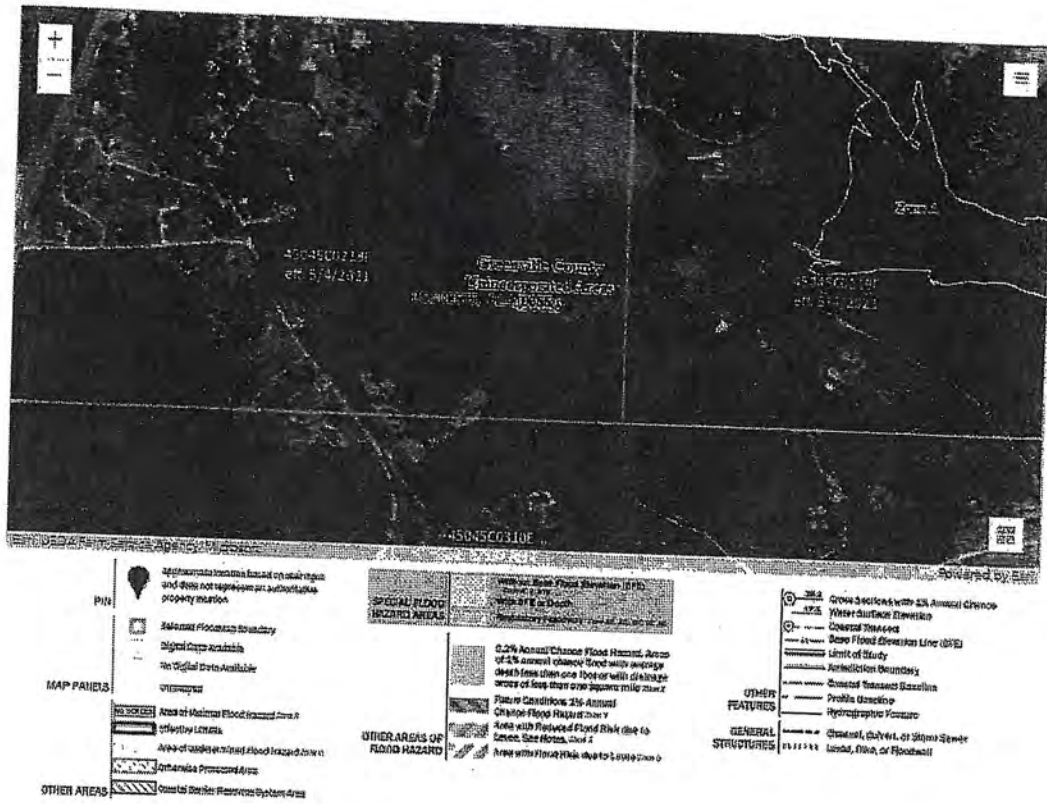
Plat



Site Description

Aspect	Description
Address	112 Belvue School Road
Tax Map Number(s)	0501.02-01-011.00
Access	Belvue School Road & Shelton Road
Frontage	834.74' along Shelton Road (divided frontage) 50.10' along Belvue School Road
Visibility	Good from fronting roads and surrounding sites
Size	±28.48 acres
Boundaries	
North	Belvue School Road
South	Shelton Road
East	Vacant Land & Residential
West	Vacant Land & Residential
Shape	Irregular
Topography	Rolling (1,076 feet to 984 feet) <i>Based on a physical inspection of the site and topography maps</i>
Composition	Primarily rolling, with spring fed creeks extending through portions of the tract. The tract is primarily wooded with a mixture of pine and hardwoods. It is our understanding that the tract included an old residence, which was not considered to have any contributory value.
Utilities	Electricity, water, telephone
Note	<i>Based on a physical inspection of the site</i>
Zoning Ordinance	Unzoned (Greenville County)
Easements/Restrictions	There do not appear to be any easements other than the utility easements that are necessary for the development of this property. These easements are typical of the neighborhood and do not adversely affect the utility or value of the subject site.
Flood Zone	
Number	Panel 45045C0218F, dated May 4, 2021
Date	Zone X-Low-risk flood zone
Zone	<i>Observation of the subject property's flood zone status should not be relied upon as being accurate. The client should employ a professional engineer or surveyor to verify the actual flood zone status.</i>
Note	

Flood Zone Map



Valuation – Sales Comparison Approach

Land Sales Adjustment Grid

	Subject Property	Land Sale 1	Land Sale 2	Land Sale 3	Land Sale 4
RID No.	112 Belvue School Road	Circle Drive	Tigerville Road	Robertson Circle	N. Ridge Road
Street	N of Travelers Rest	Near Marietta	N of Travelers Rest	N of Travelers Rest	N of Travelers Rest
City, State	Greenville County, SC	Greenville County, SC	Greenville County, SC	Greenville County, SC	Greenville County, SC
County	0501.02-01-011.00	0513.05-02-010.01	0501.04-01-001.00	0501.03-01-046.01	0652.02-01-008.04
TMS No.					
Size (Acres)	28.48	18.8	64.96	14.93	10.07
Shape	Irregular	Irregular	Irregular	Irregular	Slightly Irregular
Zoning					
Composition	Wooded	Wooded	Wooded	Open & Partial wooded	Wooded
Water Sources	Creeks	N. Saluda River	Enoree River	Beavardam Creek	None
Topography	Rolling	Rolling	Rolling	Rolling	Rolling
Sale Price		189,900	552,500	180,000	125,000
Plus: Demo/Site Cure		0	0	0	0
Less: Improvements		0	0	0	0
Effective Price		\$189,900	\$552,500	\$180,000	\$125,000
\$/Acre		\$10,096	\$8,505	\$12,056	\$12,413
Property Rights		Fee Simple	Fee Simple	Fee Simple	Fee Simple
Adjustment		0%	0%	0%	0%
Financing Terms		Cash	Cash	Cash	Cash
Adjustment		0%	0%	0%	0%
Condition of Sale		Arm's Length	Arm's Length	Arm's Length	Arm's Length
Adjustment		0%	0%	0%	0%
Post-Purchase Expenditures		None	None	None	None
Adjustment		0%	0%	0%	0%
Market Conditions		September 4, 2014	February 6, 2014	June 2, 2015	December 3, 2014
Adjustment		2%	0%	0%	0%
Total Adjustment %		2%	0%	0%	0%
Adjusted \$/Acre		\$10,298	\$8,505	\$12,056	\$12,413
Location					
Location				-5%	5%
Other					
Physical					
Size		-5%	15%	-10%	-20%
Access/Frontage			-5%	5%	5%
Shape					
Topography/Flood Zone		5%	15%		
Water Exposure		-5%	-5%		
Entitlements					
Zoning/Restrictions					
Composition					
Overall Adjustment		-5%	20%	-10%	-10%
Adjusted \$/Acre		\$9,783	\$10,206	\$10,851	\$11,172

All Comparables	Before Adjustments	After Adjustments	Value Indications
Minimum	\$8,505	\$9,783	\$278,612
Maximum	\$12,413	\$11,172	\$318,173
Mean	\$10,768	\$10,503	\$299,121
Median	\$11,076	\$10,528	\$299,850
Standard Deviation	\$1,820	\$626	
% of the Mean	16.90%	5.96%	

Subject Site (Acres)	28.48
\$ per Unit	10,500
Value Indication	299,040
Plus/Less: Other	0
Value Indication	\$299,040
Rounded to	\$300,000

Certification

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- Allen D. McCravy, MAI has made a personal inspection of the property that is the subject of this report.

Certification – Continued

- No one provided significant real property appraisal assistance to the persons signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
- As of the date of this report, Allen D. McCravy, MAI has completed the continuing education program of the Appraisal Institute.


Allen D. McCravy, MAI
State Certified General Real Estate Appraiser
SC Certificate No. CG3617

January 31, 2024
Date

Appraiser's Qualifications
Allen D. McCravy, MAI
amccravy@stoneandassoc.com

EDUCATION:

- Graduated Presbyterian College, B.S. in Business Administration, 1997.
- Appraisal Procedures, Charlotte, North Carolina, 1999.
- Appraisal Principles, Charlotte, North Carolina, 1999.
- Standards of Professional Practice – Part A, Greensboro, North Carolina, 1999.
- Standards of Professional Practice – Part B, Greensboro, North Carolina, 1999.
- Highest and Best Use Applications, 2000.
- Valuation of Detrimental Conditions, 2000.
- Basic Income Capitalization, 2000.
- General Applications, 2001.
- Advance Income Capitalization, 2001.
- Income Valuation of Small, Mixed-Use Properties, 2001.
- Appraisal of Eminent Domain Acquisitions, 2002.
- Highest and Best Use and Market Analysis, 2003.
- Advanced Sales Comparison & Cost Approach, 2003.
- Business Practices & Ethics, 2004.
- National USPAP Update, 2004.
- Report Writing, 2004.
- Advanced Applications, 2005.
- Standards of Professional Practice Update, Greenville, South Carolina, 2006.
- Inverse Condemnation, 2007.
- Analyzing Effects of Contamination on Real Property, 2011.
- Appraising the Appraisal, 2012.
- Fundamentals of Separating Real, Personal Property, and Intangible Business Assets, Columbia, SC, 2012.
- Appraisal of Self Storage Facilities, 2014.
- Uniform Appraisal Standards for Federal Land Acquisitions (Yellow Book), McKissock, 2021.
- Valuation of Conservation Easements
- Multiple other continuing education classes, sponsored by the Appraisal Institute.

PROFESSIONAL AFFILIATIONS:

Member of Appraisal Institute with the MAI Designation
Board of Directors – Greer Chamber of Commerce (2006 – 2009)
President of Associate Council for the Appraisal Institute (2009)
Chairman of Education Committee SC Appraisal Institute (2012-2013)
Secretary of SC Chapter Appraisal Institute (2014)
Treasurer of SC Chapter Appraisal Institute (2015)
Vice President of SC Chapter Appraisal Institute (2016)
President of SC Chapter Appraisal Institute (2017)

COURT EXPERIENCE

Qualified as an expert witness in Circuit Court, Family Court, Master in Equity Court

LICENSED:

South Carolina, State Certified General - License No. CG 3617
North Carolina, State Certified General - License No. A7985
Georgia, State Certified General - License No. 364211

EMPLOYMENT:

September 2015-Current: Stone & Associates, Greenville, SC, Principal/Owner, Real Estate Appraiser/Consultant
February 1999-September 2015: Stone & Associates, Inc., Greenville, SC, Real Estate Appraiser/Consultant

APPRAISAL EXPERIENCE:

Appraisal experience consists of various types of income-producing properties, including office buildings, mixed-use properties, industrial properties, apartments, shopping centers, retail establishments, and motel/hotel operations. Other specific properties include church structures, convenience stores, restaurant buildings, medical office buildings, converted residences, and manufacturing facilities. Also specialize in appraising various eminent domain assignments, conservation easements, and unimproved land.

Partial Listing of Company Clients

Lending Institutions

- Ameris Bank
- Arthur State Bank
- Bank of America
- Bank of Travelers Rest
- Bank One
- Bank Greenville
- Barclay's Business Credit, Inc.
- Bank of North Carolina
- Branch Banking and Trust Co.
- Capital Bank
- Capital Corporation
- Chemical Bank of New York
- Columbus Bank and Trust
- CCNB
- Countybank
- Charlotte Metro Credit Union
- First Citizens Bank
- First Community Bank
- First National Bank of Pennsylvania
- First Trust Mortgage Corporation
- First Savers Bank
- GrandSouth Bank
- Great Western Bank
- Greer State Bank
- Harris Bank
- Independence Bank
- LJ Melody
- Laureate Capital
- Magna Bank
- National Bank of South Carolina
- Park National Bank
- Park Sterling Bank
- Pinnacle Bank
- PNC Bank
- Regions Bank
- South Carolina Bank and Trust
- Southern First
- South State Bank
- SunTrust Bank
- Truist
- TD Bank, N.A.
- United Community Bank
- Wachovia/Wells Fargo
- WesBanco

Commercial and Other

- Alice Manufacturing
- American United Life Insurance Co.
- Belk Simpson Co.
- City of Anderson, SC
- City of Easley, SC
- City of Greenville, SC
- City of Greer, SC
- City of Simpsonville, SC
- City of Travelers Rest, SC
- Clemson University
- Coopers & Lybrand
- County of Greenville, SC
- Cryovac/Sealed Air
- Duke Power Company
- Elliott Davis
- Fidelity Mutual Life Insurance Co.
- Flagstar
- Greenville Hospital System/Prisma
- Haynsworth Sinkler Boyd
- Jefferson Pilot Life Insurance Co.
- J. P. Stevens and Company, Inc.
- Love, Thornton, Arnold and Thomason
- Mays Department Stores
- McNair Law Firm
- Merrill Lynch
- Metropolitan Sewer District
- Mission Hospital
- National Housing Corporation
- Nature Conservancy
- Naturaland Trust
- Nelson, Mullins, Riley & Scarborough
- North Greenville College
- Saluda River Electric Cooperative, Inc.
- Santee Cooper Electric
- Smith, Moore, Leatherwood, LLP
- S.C. Dept. of Highways and Public
- S. C. Dept. of Natural Resources
- S. C. Master and Equity Court
- University of South Carolina
- USC Upstate
- Upstate Forever
- U. S. Internal Revenue Service
- U. S. Postal Service
- Womble Carlyle Sandridge & Rice

Addenda

JOHN W. HOWARD, III, Attorney at Law, 604 University Ridge, Greenville, SC 29601

STATE OF SOUTH CAROLINA

COUNTY OF GREENVILLE

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, that I, William R. Taber, Jr. (hereinafter called "Grantor"), in consideration of Two Hundred Twenty-Two Thousand Seven Hundred Eighty-Eight and 75/100 Dollars (\$222,788.75) and satisfaction of indebtedness from Grantor to Grantees; to the Grantor in hand paid at and before the sealing of these presents, by William Rhett Taber, III and Julia Kreager Taber (hereinafter called "Grantees") in the State aforesaid, the receipt of which is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto William Rhett Taber, III and Julia Kreager Taber, their heirs and assigns forever:

All that piece, parcel or lot of land, situate, lying and being in the State of South Carolina, County of Greenville, being shown and designated as a 28.48 acre, more or less, tract on a survey entitled "Survey for William Rhett Taber, III and Julia Kreager Taber", prepared by Mac L. Chapman, Jr., RLS, dated October 23, 2014 and recorded in the R.O.D. Office for Greenville County, South Carolina in Plat Book 122, Page 056, reference to which survey is hereby craved for a metes and bounds description thereof.

This conveyance is made subject to any restrictions, reservations, zoning ordinances or easements that may appear of record on the recorded plats or on the premises.

DERIVATION: This being a portion of that certain property conveyed to the Grantor herein by deed of Andrew Patton Taber and William Rhett Taber, III as co-personal representatives of the Estate of Anne Cilburn Taber, which deed is dated August 10, 2004 and recorded August 12, 2004 in the R.O.D. Office for Greenville County, South Carolina in Deed Book 2102 at page 1752, and this is also a portion of that certain property conveyed to the Grantor herein by deed of Lewis T. Lockaby and Frances H. Lockaby by deed dated October 3, 1995 and recorded in the R.O.D. Office for Greenville County, South Carolina on October 4, 1995 in Deed Book 1624 at page 487.

TMS No.: 501.2-1-11 and 501.2-1 pt. 15

Grantee's Address: 2028 Fairview Rd. Raleigh, NC 27608

TOGETHER with all and singular, the rights, members, hereditaments and appurtenances to the said premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular the said premises before mentioned unto the said Grantees, their heirs and assigns forever. And the Grantors do hereby bind the Grantors and the Grantors' heirs or successors, executors and administrators to warrant and forever

2015082876
DEED Book: DE 2475 Page: 4740 - 4741 2 Pg*
October 26, 2015 01:45:28 PM Comm: \$222,788.75
Rec: \$10.00 Cnty Tax: \$245.30 State Tax: \$579.80
FILED IN GREENVILLE COUNTY, SC

defend all singular said premises unto the Grantees and the Grantees' heirs or successors and against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the Grantors' hands and seals this 15 day of July, 2015

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signature]
WITNESS

William R. Taber, Jr.
William R. Taber, Jr.

[Signature]
WITNESS

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE)

PROBATE

PERSONALLY APPEARED BEFORE ME the undersigned witness and made an oath that she saw the within-named William R. Taber, Jr., sign, seal and as their act and deed, deliver the within-written Title to Real Estate, and that (s)he, with the other witness subscribed above, witnessed the execution thereof.

SWORN to before me this 15th day of July, 2015

[Signature]
Notary Public for South Carolina
My Commission Expires: 10-29-2018

[Signature]

THIS INSTRUMENT IS FILED FOR RECORD IN THE CLERK'S OFFICE OF THE PROBATE COURT OF THE COUNTY OF GREENVILLE, SOUTH CAROLINA, ON THIS 15TH DAY OF JULY, 2015.

[Signature]

South Carolina Department of Labor, Licensing and Regulation
Real Estate Appraisers Board



CERTIFIES THAT:
ALLEN DEAN MCCRAVY
IS AUTHORIZED TO PRACTICE
Certified General Appraiser

LICENSE NO.
AB .3617 CG

EXPIRATION DATE: 06/30/2024

To verify current license status, go to <http://verify.llronline.com/LicLookup/LookupMain.aspx>

STATE OF SOUTH CAROLINA
COUNTY OF GREENVILLE

DURABLE
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, the undersigned, William R. Taber, a legal resident of the County of Greenville, State of South Carolina, hereby revoke any and all other Powers of Attorney heretofore made by me, and by these presents do make, constitute and appoint either my wife, Anne F. Taber, my son, William Rhett Taber, III, or my son, Andrew Patton Taber, my true and lawful attorney in fact to set in, manage, and conduct all my estate and all my affairs, and for that purpose for me and in my name, place and stead, and for my use and benefit, and as my act and deed, to do and execute, or to concur with persons jointly interested with myself therein in the doing or executing of, all or any of the following acts, deeds, and things, all of which shall be done in a fiduciary capacity:

1. To buy, receive, lease, accept or otherwise acquire, sell, give, convey, transfer, mortgage, hypothecate, pledge, borrow, quitclaim, or otherwise encumber or dispose of, or to contract or agree for the acquisition, disposal, or encumbrance of any property, real or personal, upon such terms, considerations and conditions as my said attorney in fact shall think proper;

2. To take, hold, possess, invest, lease, or let, or otherwise manage any or all of my property or any interest therein; to eject, remove, or relieve tenants or other persons from, and recover possession of, such property by all lawful means; and to maintain, protect, preserve, insure, remove, store, transport, repair, build on, raze, rebuild, alter, modify or improve the same or any part thereof;

3. To make, do, and transact all and every kind of business of whatever nature, including the receipt, recovery, collection, payment, compromise, settlement, and adjustment of all accounts, devises, interests, dividends, annuities, social security payments, veteran's administration benefits, demands,



debts, taxes and obligations, or any rebate, refund or discount thereon, which may now or hereinafter be due, owing or payable by me or to me, and to make disclaimers on my behalf for any inheritance or any other reason;

4. To make, endorse, negotiate, accept, receive, sign, seal, execute, acknowledge, and deliver deeds, contracts of sale, assignments, agreements, certificates, hypothecations, checks, notes, vouchers, receipts, and such other instruments in writing of whatever kind and nature as may be necessary, convenient or proper in the premises;

5. To deposit and withdraw for the purposes hereof, in either my said attorney's name, or my name or jointly in both names, or in my name jointly with another person, in or from any banking or savings institution, any funds, negotiable papers, or moneys which may come into my said attorney's hands as such attorney in fact, or which I now or hereafter may have on deposit, or be entitled to;

6. To institute, prosecute, protest, defend, compromise, arbitrate, and dispose of legal, equitable, or administrative hearings, actions, claims for refund, assessment notices or tax deficiencies, suits, attachments, arrests, distresses or other proceedings, or otherwise engage in litigation in connection with the premises;

7. To act as my attorney in fact or proxy in respect to any stocks, shares, bonds, warrants, rights, or other investments, rights, or interests, that I may now or hereafter hold;

8. To receive, endorse, and collect checks payable to the order of the undersigned drawn on any firm, person, corporation, partnership, or association, or on the treasurer or other fiscal officer of the United States, or any sovereign state or authority, or any political subdivision or instrumentality thereof;

9. To prepare, execute and file income and other tax returns;
10. To transfer any of my assets to my spouse, my children and lineal descendants by gift, including to my said attorney in fact, or to any trust funds which I may have established, revocable or irrevocable, funded or unfunded;
11. To establish trust funds, revocable or irrevocable, funded or unfunded, for the benefit of me, my spouse, my children and my lineal descendants, and to transfer any of my assets to such trusts;
12. To enter any safe deposit box either in my name or jointly with another, and to inventory same, and withdraw anything from said safe deposit box;
13. To consent or withhold consent on behalf of the principal to health care;
14. To give consent for organ or tissue donation, or both; and
15. To exercise or perform any act, power, duty, right, or obligation whatsoever that I, as principal, now have, or may hereafter acquire the legal right, power, or capacity to exercise or perform, in connection with, arising from, or relating to any person, item, transaction, thing, business property, real or personal, tangible or intangible, or matter whatsoever.

This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific items, rights, acts, or powers herein is not intended to, nor does it limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers herein granted to my said attorney in fact.

This power of attorney shall remain in full force and effect until I have revoked it by written instrument recorded in the public records of the County aforesaid. This power of attorney may be amended by me at any time and from

time to time. Any person named herein as attorney in fact may be removed by written instrument executed by me and recorded in the public records of the County aforesaid. All references to attorney in fact shall include the plural as well as the singular, and the feminine, masculine and neuter genders.

GIVING AND GRANTING unto my said attorney in fact full power and authority to do and perform all and every act, deed, matter, and thing whatsoever in and about my estate, property, and affairs as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present, the above specifically enumerated powers herein being in aid and exemplification of the full, complete and general powers herein granted and not in limitation or definition thereof; and hereby ratifying all that my said attorney in fact shall lawfully do or cause to be done by virtue of these presents.

And I hereby declare that any act or thing lawfully done hereunder by my said attorney in fact shall be binding on myself, my heirs, my legal and personal representatives, and assigns, whether the same shall have been done before or after my death, or other revocation of this instrument, unless and until reliable intelligence or notice thereof shall have been received by my said attorney in fact.

This power of attorney shall not be affected by physical disability or mental incompetence of the principal which renders the principal incapable of managing his own estate. It is my intention that the power and authority conferred herein upon my attorney in fact shall be exercisable notwithstanding my physical disability or mental incompetence. All acts done by my attorney in fact pursuant to this power during any period of disability or mental incompetence shall have the same effect and inure to the benefit of and bind me, and my heirs, devisees, legatees and personal representatives as if I were mentally competent

and not disabled.

It is my express intention that after the onset of mental disability my attorney in fact shall not be required to file any inventory or accounting with the Probate Court, but my attorney in fact shall keep accurate books and records in order to account to me or my heirs or personal representatives. I direct that no surety bond or other security shall be required to be posted in any jurisdiction by my attorney in fact or any successor before or after my mental disability.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12th day of December, 2002, and I direct that photographic copies of this power of attorney can be made which shall have the same force and effect as an original.

/s/ William R. Taber

SIGNED, SEALED, PUBLISHED and DECLARED by the above-named William R. Taber, as and for his Power of Attorney, in the sight and presence of us, who, at his request, and in his sight and presence, and in the sight and presence of each other, have hereunto signed our names as attesting witnesses.

/s/ Mary J. Callison

/s/ Charles M. Stuart, Jr.

STATE OF SOUTH CAROLINA
COUNTY OF GREENVILLE

}

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that (s)he saw the within named William R. Taber, seal and as his act and deed, deliver the within written Power of Attorney, and that (s)he with the other witness subscribed above witnessed the execution thereof.

/s/ Mary J. Callison
Witness

SWORN to before me this 12th
day of December, 2002.

/s/ Charles M. Stuart, Jr.
Notary Public for South Carolina
My Commission Expires: 3-23-08

STATE OF SOUTH CAROLINA)

COUNTY OF GREENVILLE)

FIRST CODICIL

I, WILLIAM R. TABER, a resident of the County of Greenville, State of South Carolina, hereby make and publish this First Codicil to my will dated December 12, 2002, as follows:

(1) I hereby amend my said will by deleting Paragraph (3) therefrom in its entirety and by substituting in lieu thereof a new Paragraph (3) to read as follows:

(3) Specific Bequests. I hereby make the following specific bequests:

(a) I give, devise and bequeath the sum of Twenty-Five Thousand (\$25,000) Dollars to my son, ANDREW PATTON TABER, if he survives me, to be his absolutely.

(b) I give, devise and bequeath the sum of Twenty-Five Thousand (\$25,000) Dollars to my daughter, ANN CLAIBURNE TABER, if she survives me, to be hers absolutely.

(2) Ratification. As amended by this First Codicil, I hereby confirm, ratify and republish my said will dated December 12, 2002.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 9
day of November, 2011.

William R. Taber
WILLIAM R. TABER



I, WILLIAM R. TABER, the Testator, sign my name to this instrument this 9 day of November, 2011, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as the First Codicil to my last will, that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

William R. Taber
WILLIAM R. TABER

We, Sandra K Sheumaker and David A. Meeline Jr.; the witnesses, sign our names to this instrument, and at least one of us, being first duly sworn, does hereby declare, generally and to the undersigned authority that the Testator signs and executes this instrument as the First Codicil to his last will and that he signs it willingly, and that each of us, in the presence and hearing of the Testator, hereby signs this First Codicil as witness to the Testator's signing, and that to the best of our knowledge the Testator is eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

Sandra K Sheumaker
Witness

David A. Meeline Jr.
Witness

STATE OF SOUTH CAROLINA)

COUNTY OF GREENVILLE)

Subscribed, sworn to, and acknowledged before me by WILLIAM R. TABER, the Testator, and subscribed and sworn to before me by David A. Meeline Jr., witness, this 9th day of November, 2011.

Sandra K Sheumaker
Notary Public for South Carolina
My Commission Expires: 8/5/2020

LAST WILL AND TESTAMENT

OF

WILLIAM R. TABER, JR.

I, WILLIAM R. TABER, JR., a resident of the State of South Carolina, do hereby make, publish and declare this as and for my Last Will and Testament, hereby revoking any and all other Wills and Codicils at any time heretofore made by me.

FIRST: I direct that my Executors hereinafter named shall pay all of my just debts and funeral expenses as soon as practicable after my death.

SECOND: In the event I should leave a memorandum setting forth my desires with respect to the disposition of certain items of personal affects, it is my request that said memorandum be followed.

THIRD: I give and devise to William Rhett Taber, III, if he shall survive me, all real property owned by me on Belvue School Road and Shelton Road, Greenville County, South Carolina, known as my farm, containing approximately 60 acres, more or less, and all my farm equipment associate therewith. If he shall not survive me, then I give and devise said property to his issue in equal shares, share and share alike per stirpes and not per capita. If this property at the time of my death is subject to any mortgage, then this devise shall be subject thereto and the devisee shall not be entitled to have the obligation secured by such mortgage paid out of my general estate.

FOURTH: I give and devise my interest in the house and lot, including all furnishings located therein, located at 907 South Lumina Avenue, Wrightsville Beach, NC, to Thomas Neel Taber, Andrew Patton Taber, Ann Claiborne Taber, Caroline T. Tyndall, Robert Fishbirne Taber and Paul Kershaw Taber, to be to be theirs absolutely, in equal shares, provided however, the issue of a deceased child shall take his or her parent's share, per stirpes and not per capita. If this property at the time of my death is subject to any mortgage, then this devise shall be subject thereto and the devisees shall not be entitled to have the obligation secured by such mortgage paid out of my general estate.

FIFTH: I give, devise and bequeath all the rest, residue and remainder of my property, real, personal and mixed, of whatsoever kind and nature and wheresoever situate, unto my children, William Rhett Taber, III, Thomas Neel Taber, Andrew Patton Taber, Ann Claiborne



Taber, Caroline T. Tyndall, Robert Fishbirne Taber and Paul Kershaw Taber to be theirs absolutely, in equal shares, provided however, the issue of a deceased child shall take his or her parent's share, per stirpes and not per capita.

SIXTH: I hereby nominate, constitute and appoint William Rhett Taber, III, Thomas Neel Taber and Ann Claiburne Taber, as Executors of this, my Last Will and Testament. If a named Executor fails to qualify or ceases to serve then the other or others shall serve. No Executor, Trustee or successor named herein shall be required to furnish bond or other security. I confer upon them in addition to the powers and discretion granted by law to any fiduciary the following powers and authorities:

The power to hold and retain any property at any time constituting my estate regardless of the proportion said property may bear to my estate hereunder; to sell, exchange, grant options and dispose of the same at such prices and on such terms as my Executor shall deem proper; to borrow money on such terms as my Executor deems advisable, and to mortgage and pledge such property as security therefore; to compromise and settle any claim or obligation; to invest and reinvest in any kind of property, real and personal, including, but not limited to, common trust funds, stocks, bonds, notes, mortgages, general or limited partnership interests, savings accounts and certificates of deposit, mutual funds, and real estate; to manage, repair, divide, subdivide, partition, develop and improve real property belonging to my estate, and to erect or demolish buildings thereon; to lease any real property regardless of the fact that the term of such lease may extend beyond the period of administration of my estate; to distribute property in cash or in kind, and to select and allocate different kinds or disproportionate shares of property or undivided interests in property among the beneficiaries, and to do so without regard to the income tax basis of specific property so allocated; to vote in person or by proxy any stock or securities owned by my estate; to form partnerships and corporations and to join in or oppose any consolidation, merger, recapitalization, or reorganization; to determine what is income and what is principal; to allocate any receipt or expense between income and principal; to determine whether any or all of the allowable administration expenses in my estate shall be used as federal estate tax deductions or as federal income tax deductions and to make decisions concerning any other tax elections available to my estate; and to do all other acts which in the discretion of my Executor may be necessary or appropriate for the property and advantageous management, investment and distribution of my estate, all of which may be done without order of or application to any court.

SEVENTH: For the purposes of this Will, "children" means the lawful blood descendants in the first degree of the parent designated; and "issue" and "descendants" mean the lawful blood descendants in any degree of the ancestor designated; provided, however, that if a person has been adopted, that person shall be considered a child of such adopting parent and such adopted child and his issue shall be considered as issue of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or either of the adopting parents. For purposes of this will, the term "per stirpes" means that the division of shares shall be made at each generation regardless of whether there are surviving descendants representing that generation. If descendants representing a generation are surviving, then the

number of shares for that generation shall equal the number of descendants of that generation surviving, plus the number of predeceased descendants of that generation leaving descendants surviving. If no descendants representing a generation are surviving, then the number of shares for that generation shall equal the number of predeceased descendants of that generation leaving descendants surviving.

EIGHTH. If any part of my estate shall vest in any beneficiary who is under the age of twenty-one (21), any Executor serving hereunder shall hold the same for said beneficiary until age twenty-one (21) as Trustee, in Trust, upon the powers and authorities hereinabove granted for the purpose of providing such beneficiary with support, education or other needs in the discretion of my Executor, by payment of the whole or any part of the principal or income in the discretion of my Executor, from time to time, directly to such beneficiary, to his legal guardian, or any party furnishing goods or services to such beneficiary until such beneficiary shall have reached age twenty-one (21), or shall have died, whichever first occurs, in either of which events this trust shall terminate as to such beneficiary and shall be paid over outright to such beneficiary, or if such beneficiary be deceased, outright to his estate.

IN WITNESS WHEREOF, I have hereunto set my hand and seal to this my Last Will and Testament, this ____ day of _____, 2012

WILLIAM R. TABER, JR.

Signed, Sealed, Published and Declared by WILLIAM R. TABER, JR., as and for his Last Will and Testament, in the presence of us, who at his request and in his presence and in the presence of each other, have hereunto set our hands as attesting witnesses.

I, WILLIAM R. TABER, JR., the testator, sign my name to this instrument this ____ day of _____, 2012, and being first duly sworn, do hereby declare to the undersigned authority

that I sign and execute this instrument as my last will and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

WILLIAM R. TABER, JR.

We, _____ and _____, the witnesses, sign our names to this instrument, and at least one of us, being first duly sworn, does hereby declare, generally and to the undersigned authority, that the testator signs and executes this instrument as his last will and that he signs it willingly (or willingly directs another to sign for him), and that each of us, in the presence and hearing of the testator, hereby signs this will as witness to the testator's signing, and that to the best of our knowledge the testator is eighteen years of age or older, of sound mind and under no constraint or undue influence.

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE)

Subscribed, sworn to, and acknowledged before me by WILLIAM R. TABER, JR., the testator, and subscribed and sworn to before me by _____, witness, this _____ day of _____, 2012.

Jack H. Mitchell, III
Notary Public for the State of South Carolina
My Commission Expires: November 8, 2012

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE)

DURABLE POWER OF ATTORNEY

I, William R. Taber, Jr., the undersigned of Greenville County, South Carolina do hereby make, constitute and appoint Thomas N. Taber of Greenville County, South Carolina, as my true and lawfully Attorney-in-Fact, in my name, place and stead, on my behalf and for my use and benefit.

A. To exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may subsequently acquire the legal right, power or capacity to perform, in connection with, arising from or relating to any person, item transaction business, real or personal property, tangible or intangible thing or any matter whatsoever;

B. To request, ask, demand, sue for, recover, collect, receive, hold and possess all such sums of money, debts, dues commercial paper, check, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension and retirement



benefits, insurance benefits and proceeds, documents of title, choses in action, real and personal property, and intangible and tangible rights and demands, liquidated or un-liquidated, as now are, or shall subsequently become, owed by, due, owing, payable or belonging to me, or in which I have or may subsequently acquire interest to, have use and take all lawful means and equitable and legal remedies, procedures and writs in my name for their collection and recovery, and to adjust and sell, compromise and agree for them, and to make, execute and deliver for me on my behalf, and in my name, all endorsements, releases, receipts or other sufficient discharges for them;

C. To lease, purchase, exchange and acquire and to agree, bargain, and contract for the lease, purchase, exchange and acquisition of, and to accept, take, receive, and possess any real or personal property, tangible or intangible rights or interests, on such terms and conditions, and under such covenants, as Attorney-in-Fact shall deem proper;

D. To maintain, repair, improve, manage, insure, rent, lease, sell, convey, subject to liens, mortgage, subject to deeds of trust and

hypothecate, and in any manner deal with any part of any real or personal property, tangible or intangible rights or interests, that I now own or may subsequently acquire, in my behalf, and in my name and under such terms and conditions, and under such covenants, as Attorney-in-fact shall deem proper;

E. To conduct, engage in and transact any and all lawful business or whatever nature or kind, on my behalf and in my name;

F. To make, receive, sign, endorse, execute, acknowledge, deliver, and possess such application, contracts, agreements, options, covenants, conveyances, deeds, trust deeds, security agreements, bills of sale, leases, mortgages, assignments, insurance policies, bills of lading, warehouse receipts, documents of title, bills, bonds, debentures, checks, drafts, bills of exchange, letters of credit, notes, stock certificates, proxies, warrants, commercial paper, receipts, withdrawal receipts and deposit instruments relating to accounts or deposits in, or certificates of deposit of, banks, savings and loan or other institutions or associations, proofs of loss, evidences or debts, releases, satisfaction or mortgages, liens, judgments, security agreements and other debts and obligations and such other

instruments in writing of whatever kind and nature as may be necessary or proper in the exercise of the rights and powers granted;

G. I grant my Attorney-in-Fact full power and authority to do, take and perform all and every act and thing whatsoever requisite, and proper or necessary to be done, in the exercise of any of the rights and powers granted, as fully to all intents and purposes as I might or could do if personally present, with full power substitution, revocation, ratifying and confirming all that Attorney-in-Fact, or a substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers granted;

H. My agent is authorized in my Agent's sole and absolute discretion from time to time and at any time, with respect to any and all of my property and interest in property, real, personal, intangible and mixed as follows:

Power to Make Gifts: To make gifts, grants or other transfers without consideration either outright or in trust (including forgiveness of indebtedness), to such person or organizations as my Agent shall select, but the recipients of any such gifts shall be limited to : None ; provided, however,

that if a gift is made to a descendant of mine by my Agent, then my Agent shall make a gift of substantially equal value to all other descendants of mine in the same generation; provided, however, that my Agent shall not make any gifts that are not excluded from gift tax by my federal gift tax annual exclusion (unless I am married and my spouse has agreed to consent to gift-splitting) under Section 2513 of the Internal Revenue Code in which case such gifts shall not exceed the amount that may be excluded from the federal gift tax by the federal gift tax annual exclusions available to my spouse and me, and this annual right shall be noncumulative and shall lapse at the end of each calendar year; provided, however, if I am married and my spouse is not my Agent, then any gifts my Agent may make directly or indirectly to himself/herself, his/her estate, his/her creditors or the creditors or his/her estate must qualify for the federal gift tax annual exclusion and shall not exceed in value the federal gift tax annual exclusion amount in any one calendar year, and this annual right shall be noncumulative and shall lapse at the end of each calendar

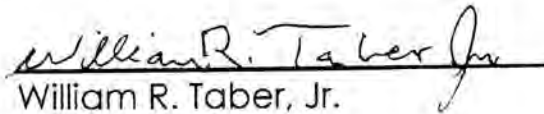
year; to make payments for the college and postgraduate tuition of any descendant of mine; if I am married to consent to the splitting of gifts under Section 2513 of the Internal Revenue Code and any successor sections thereto and/or similar provisions of any state or local gift tax laws; to prepare, execute and file any gift tax return required by any such gift and pay any gift tax that may arise by reason of such gift; provided, however, that gifts made by my Agent to a charitable, scientific, or educational institution or organizations must qualify for a charitable deduction under the income and gift tax provisions of the Internal Revenue Code as from time to time amended.

I. This Durable Power of Attorney shall not be affected by any physical disability or mental incompetence on my part, which may render me incapable of managing my estate. This power conferred on my Attorney-in-Fact by this instrument shall be exercisable from the date hereof, notwithstanding a later disability or incapacity on my part.

J. All acts done by my Attorney-in-Fact pursuant to the power conferred by this Durable Power of Attorney during any period of disability or incompetence shall have the same effect and inure to the benefit of and bind me or my heirs, devisees and personal representatives as if I were competent and not disabled.

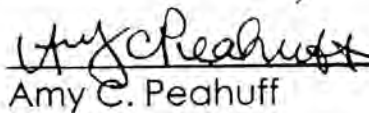
K. This Durable Power of Attorney shall be nondelegable and shall be valid until I die.

Dated: September 22, 2015

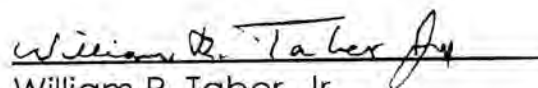

William R. Taber, Jr.

SIGNED, SEALED, PUBLISHED AND DECLARED, William R. Taber, Jr., as and for his Durable Power of Attorney, in the presence of us, who, in the presence of each of other and in his presence, at his request, subscribed our names as witnesses:

 OF Greenville, SC
John W. Howard, III

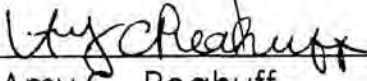
 OF Greenville, SC
Amy C. Peahuff

I, William R. Taber, Jr., sign my name to this instrument on the 22 day of September, 2015, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Durable Power of Attorney, and that I sign it willingly, that I execute it as my free and voluntary act for the purpose therein expressed, and that I am eighteen (18) years of age or older, of sound mind and under no constraint or undue influence.


William R. Taber, Jr.

We, John W. Howard, III and Amy C. Peahuff, the witnesses, sign our names to this instrument, being first duly sworn and do hereby declare to the undersigned authority that he signs and executes this instrument as his Durable Power of Attorney and that he signs it willingly, and that each of us, in the presence and hearing of William R. Taber, Jr., hereby signs this Durable Power of Attorney as witnesses William R. Taber, Jr.'s signing, and that to the best of our knowledge, William R. Taber is eighteen (18) years of age or older, of sound mind and under no constraint or undue influence.


____ OF Greenville, SC
John W. Howard, III

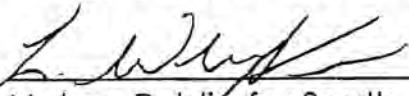

____ OF Greenville, SC
Amy C. Peahuff

STATE OF SOUTH CAROLINA)
) PROBATE
COUNTY OF GREENVILLE)

SWORN TO before me the undersigned witnesses and makes an oath that (s)he saw the within named sign, seal and as his act and deed, deliver the within written Durable Power of Attorney, and that (s)he, with the other witness subscribed above, witnessed the execution thereof.



SWORN TO BEFORE ME
This 22 day of September, 2015



Notary Public for South Carolina
My Commission Expires: 2/9/16

THE STATE OF SOUTH CAROLINA
In The Court of Common Pleas

APPEAL FROM GREENVILLE COUNTY
Probate Court

Chadwicke L. Groover, Probate Judge

Probate Court Case No: 2019-ES-23-01851

Common Pleas Case No: 2024-CP-23-01663

In the Matter of the Estate of William Rhett Taber, III

Thomas Neel Taber as Personal Representative of the
Estate of William Rhett Taber, Jr., Thomas Neel Taber
Individually, Anne C. Taber, and Robert Fishburne Taber Appellants

v.

William Rhett Taber, III Respondent

APPELLANTS' BRIEF

Jeffrey P. Dunlaevy (SC Bar No. 16978)
Dunlaevy Law Firm
37 Villa Road, Suite 440
Greenville SC 29615
864.208.9305

June 28, 2024

TABLE OF CONTENTS

TABLE OF CONTENTS	1
TABLE OF AUTHORITIES.....	2
STATEMENT OF ISSUES ON APPEAL	3
STATEMENT OF THE CASE	4
STATEMENT OF THE FACTS.....	5
STANDARD OF REVIEW.....	13
ARGUMENT	
A. A Probate Court lacks authority to reform a will based on an expert appraisal not known to the Decedent, but instead generated in connection with litigation, concerning an item not even in the will	14
B. Reformation of a will cannot be based on speculation that the testator’s incorrect belief about the value of non-estate property caused him to shortchange a beneficiary in his will.....	17
C. Section 62-2-601(B) does not permit judicial reformation of a will based on an alleged mistake of fact where the testator was notified of the alleged mistake after executing his will, had multiple opportunities to revise or replace the will, met with an estate planning attorney, but ultimately chose not to make any changes.....	19
D. The Probate Court erred in substituting an unsigned pre-engagement term sheet, prepared by a lawyer who was never retained by the decedent, in place of the decedent’s duly executed will	22
CONCLUSION	23

TABLE OF AUTHORITIES

CASES

<i>56 Leinbach Inv'rs, LLC v. Magnolia Paradigm, Inc.</i> , 411 S.C. 466, 471 (Ct. App. 2014).....	13
<i>Crewe v. Blackmon</i> , 289 S.C. 229, 233 (Ct. App. 1986)	13
<i>Curry v. Humane Soc'y Colorado (In re Estate of Little)</i> 433 P.3d 172, 181 (Colo. App. 2018)	14, 19
<i>In Re Estate of Duke</i> 352 P.3d 863, 875 (Cal. 2015)	15, 17
<i>In re Howard</i> , 315 S.C. 356, 361 (1993)	13
<i>Limehouse v. Limehouse</i> , 256 S.C. 255, 257 (1971)	14
<i>Moore v. Moore (In re Est. of Moore)</i> , 435 S.C. 706, 709 (Ct. App. 2022).....	13
<i>Regions Bank v. Wingard Props., Inc.</i> , 394 S.C. 241, 248 (Ct. App. 2011).....	13

STATUTES

S.C. Code § 62-2-601(B)	4, 14, 15, 16, 17, 19, 20, 22
S.C. Code § 62-7-415.....	14, 17

OTHER AUTHORITIES

Restatement (Third) of Property: Donative Transfers Section 12.1	14, 17, 19, 20, 23
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ISSUES ON APPEAL

1. May a Probate Court reform a will, based on an alleged mistake of fact, where the alleged mistake of fact concerns a dispute about the value of a piece of real property that was not part of the estate?
2. May a Probate Court reform a will, based on an alleged mistake of fact, where the proof offered to establish the alleged mistake of fact is a property appraisal obtained in the course of the probate litigation by a disgruntled beneficiary?
3. May a Probate Court reform a will, based on an alleged mistake of fact, where the alleged mistake of fact does not involve any of the provisions of the will itself but rather a dispute about the value of property transferred by the testator to a beneficiary prior to executing the will, coupled with speculation that the testator's incorrect belief about the value of such property caused him to shortchange that beneficiary in the will?
4. May a Probate Court reform a will, based on an alleged mistake of fact, where the testator was notified of the alleged mistake after executing his will, had multiple opportunities to revise or replace the will, met with an estate planning attorney, but ultimately chose not to make any changes?
5. Did the Petitioner/Respondent prove by clear and convincing evidence that a mistake of fact resulted in a specific error in the decedent's duly executed will?
6. Assuming Petitioner/Respondent proved by clear and convincing evidence that a mistake of fact resulted in a specific error in the decedent's duly executed will, did the Probate Court err in substituting an unsigned pre-engagement term sheet, prepared by a lawyer who was never retained by the decedent, in place of the decedent's duly executed will?

STATEMENT OF THE CASE

This is an appeal from a Probate Court decision ordering the reformation of a will pursuant to S.C. Code § 62-2-601(B). Decedent William Rhett Taber Jr., died on July 16, 2019. He was predeceased by his wife Anne Fishburne Taber and one of his seven children, Caroline Taber Tyndall (Caroline). He was succeeded by his remaining six children, William Rhett Taber III (Rhett), Thomas Neel Taber (Tom), Ann Clayburn Taber (Ann), Robert Fishburn Taber (Bob), Paul Kershaw Taber (Paul), and Patton Andrew Taber (Pat). Pursuant to his Last Will and Testament duly executed on July 23, 2015 (2015 Will), Tom was named the Personal Representative of Decedent's estate.

Tom filed an Informal Application for Probate of Will and Appointment with the Probate Court on August 8, 2019. Tom was appointed by the Probate Court as the Personal Representative of the estate on August 26, 2019. Rhett filed a Petition on June 5, 2020, contesting the validity of the 2015 Will and seeking its reformation pursuant to S.C. Code § 62-2-601(B), arguing that there was a mistake of fact resulting in the reduction of Rhett's inheritance. (Rhett also contested the 2015 Will based on undue influence and brought a creditor's claim against the estate. The Probate Court ruled against Rhett as to both claims and he has not appealed either determination.)

The Probate Court heard testimony in a three-day hearing conducted on February 12, 13 and 14, 2024. Following the completion of testimony, the Probate Court issued an Order dated March 7, 2024. Upon discovery of a typographical error, the Probate Court filed an Amended Order on March 12, 2024.

The Probate Court concluded that the 2015 Will should be reformed because Rhett's inheritance was "improperly reduced based upon a mistake of fact in the inducement." (Am. Order p. 6.) Specifically, the Probate Court found that Decedent gave Rhett a 28.48-acre property in

Travelers Rest South Carolina in 2015, mistakenly believing such property to be worth substantially more than the \$340,000 debt for which it was exchanged. (Id. p. 3, 4.) The Probate Court further found that Decedent reduced the total value of Rhett's inheritance in the 2015 Will based on such mistaken belief. (Id. p. 3.) The Probate Court determined that the proper remedy was to replace the 2015 Will with a memorandum prepared three weeks before Decedent's death by Attorney Jackie Patterson, and to distribute Decedent's estate as provided in that memorandum (Patterson Memo). (Id. p. 7-8.)

Appellants timely perfected this appeal by filing and serving their Notice of Intent to Appeal the March 7 Order on March 15, 2024. Appellants thereafter filed and served an Amended Notice of Intent to Appeal, attaching the Amended Order, on March 28, 2024.

STATEMENT OF FACTS

A. The 2015 Transfer of 28.48 Acres in Travelers Rest from Decedent to Rhett

At the same time Decedent was working with counsel to prepare his 2015 Will, he was also having discussions with Rhett about paying back several loans Rhett had made to Decedent over the course of several years. After several discussions between them, Decedent and Rhett agreed that the amount of debt to be satisfied would be \$340,000. (Am. Order p. 2.) At that time, Decedent owned 54.41 acres of land in Travelers Rest, South Carolina. (Tr. p. 319-20; Pet. Exh. 1.) Decedent and Rhett agreed that the \$340,000 debt would be satisfied by the transfer from Decedent to Rhett of a 28.48-acre portion of Decedent's Travelers Rest property. (Am. Order p. 2-3.) Decedent retained the remaining 25.93 acres of the Travelers Rest property. (Tr. p. 319-20.) In addition to the land, the 28.48-acre tract had an unfinished building and a variety of farm equipment that was also transferred to Rhett. (Tr. 140-41.) Tom estimated the building's value at \$25,000-\$30,000, two tractors at roughly \$15,000 and \$8,000, and other equipment on the property

to be worth about \$10,000, for a total value of \$68,000 to \$73,000. (Tr. 141-42.) Rhett did not dispute these values.

In addition to the Travelers Rest property and farm equipment, Tom testified that Decedent transferred property in Flat Rock, North Carolina (designated as “Lot 8”), in repayment of debt. (Tr. 105, 106.) Rhett admitted that he received Flat Rock Lot 8 in exchange for the release of debt. (Tr. 338.) According to the property record submitted by Rhett, Lot 8 had a “Total Appraised Land Value” of \$73,100. (Pet. Exh. 9.)

The arrangement between Decedent and Rhett hard-fought. Decedent expressed the opinion that he had overpaid, and that the property was worth more than his debt. (Tr. 26-27, 41-42, 58-59, 108.) On the other hand, Rhett maintained that the transfer did not fully repay him for loans he had provided over the years. (Tr. 278, 281, 282.) Both Tom and Bob believed that Decedent agreed to the monetary amount and property transfer Rhett demanded as a means of buying peace and not because he agreed with the numbers. (Tr. 106-08, 219-20.)

The record is far from clear as to the actual value of the 28.48-acre tract. Tom testified that Decedent made handwritten notes regarding his real estate holdings and the values of each. (Tr. 104.) Tom entered this information into a spreadsheet (Spreadsheet) which he sent to Decedent’s lawyer in January 2015. (Id.) According to Tom, the information in the Spreadsheet tracked the information in Decedent’s handwritten notes but for the addition of two columns – one containing property values obtained from Zillow and one entitled “Posted Market Value 12/20/2014,” based on tax assessment values. (Tr. 104.) The 28.48-acre tract is not separately listed on the Spreadsheet but was part of a larger tract of Travelers Rest property identified on the Spreadsheet as “Barn Belvue School Rd.” On the Spreadsheet, the property is split into two lots of 41.71 and

12.7 acres each, for a total of 54.41 acres. (Exh 1, p. 3.) Ultimately, this split was changed; Rhett received 28.48 acres in 2015 and the remaining 25.93 acres became part of Decedent's estate.

The Spreadsheet contained two values for the 54.41-acre tract from which the 28.48-acre tract was created. Decedent's value was \$14,000 per acre, for a total value of \$761,740 (rounded off on the Spreadsheet as \$761,800). (Pet. Exh. 1, p. 3.) The "Posted Fair Market Value" for the entire 54.41 tract was \$587,792, which equates to \$10,803 per acre. (Id.) Thus, according to the Spreadsheet, Decedent's value of a 28.48-acre tract was \$398,720 and the "Posted Fair Market Value" was \$307,669. (Id.)

Three or four months after the 2015 property transfer and Decedent's execution of the 2015 Will, Tom had the Travelers Rest property appraised. (Tr. 116-17.) It was appraised at \$11,500 per acre. (Id.) Tom sent the appraisal to both Rhett and the Decedent. (Id.) At \$11,500 per acre, the 28.48-acre tract would have been worth \$327,520. Rhett did not deny that he and Decedent received this information.

Finally, after Decedent's death, and during this litigation, Rhett paid for his own appraisal by appraiser Alan McCravy. (Pet. Exh. 12.) Per the instructions he was given, McCravy appraised the land only. (Tr. 366, 370; 376; Pet. Exh. 12, Condition No. 24.) He did not seek to ascertain the value of the building on the property or the farm equipment transferred with it. (Id.) Had he done so, the overall value may have been impacted. (Tr. 371.) McCravy's appraisal of the land only was \$10,500 per acre, for a total of \$299,040. (Pet. Exh. 12.)

The following chart reflects the estimated values of the 28.48-acre tract discussed above:

<u>Estimate/Appraisal</u>	<u>Per Acre</u>	<u>28.48 Acres</u>
Spreadsheet – “Pop’s Value”	\$14,000	\$398,720
Spreadsheet – “Posted Fair Market Value”	\$10,803	\$307,669
Tom’s Appraisal – Fall/Winter 2015	\$11,500	\$327,520
McCravy Appraisal 2024 – Land Only	\$10,500	\$299,040
McCravy Appraisal plus Building and Equipment (Est. \$70,000)	\$12,958	\$369,040

B. The 2015 Will

When Decedent retained a lawyer in 2015 to draft his will, he had seven children, eight pieces of real property of widely divergent value, and little cash. His challenge was how to distribute his estate among those seven children where it would be nearly impossible to ensure each child received equal financial value without selling the land or giving fractional shares in each property. As explained above, the undisputed testimony was that Decedent made handwritten notes of his estimates of the value of each property he owned and gave those notes to son Tom, who typed them up and arranged them in the Spreadsheet. (Tr. 104, 133.) Tom added columns reflecting Zillow and tax assessment values as a check against his father’s assigned values. (Id.)

All witnesses who testified on the matter agreed that Decedent was not merely trying to arrange for equal monetary value to flow to each child. (Tr. 22, 28, 42-44, 120-21, 159.) With seven children, very little cash savings, and eight properties of varying values, it would have been impossible to distribute equal shares without selling substantially all of the property. (Tr. 120.) Rather, Decedent made decisions regarding the property distribution based on his beliefs as to which children were particularly attached to each property as well as the relative financial means of each child. (Tr. 42-44, 120.) For example, he gave Rhett property with a relatively lower value

than some of the others in part because he knew Rhett was already quite affluent. (Tr. 42-43, 185.) It was also problematic to include Rhett in fractional interests because he frequently had difficulty getting along with his siblings. (Tr. 184-85.)

During the first half of 2015, Decedent met several times with Attorney Jack Howard in connection with the preparation of his will. (Tr. 35-36.) Various of his children attended some of these meetings and Decedent attended some of them alone. (Id.) There was one meeting involving all or most of the children, including Rhett and Tom, at which tempers flared and there were verbal disagreements. (Tr. 38.) Following six months of meetings, arguments, revisions and emotional struggle, Decedent came up with an estate plan dividing up his properties among the children. (Tr. 39-40.) The disposition of the eight pieces of real property to Decedent's children was as follows:

<u>Property Description</u>	<u>Recipient (2015 Will)</u>
Grandma's Naples/Fletcher	Pat (Pet. Exh. 2, ¶ VII.)
109 Lavinia, Greenville	Ann, Caroline, Tom (Id., ¶ II.)
Flat Rock Lot 1	Caroline (Id., ¶ III.)
Flat Rock Lot 7	Rhett (Id., ¶ IV.)
1924 Allen's Lane	Bob (Id., ¶ V.)
1944 Allen's Lane	Bob (Id., ¶ V.)
907 S. Lumina (Beach House) (half interest) ¹	Paul, Tom, Ann (Id., ¶ VI.)
Belvue School Road, Travelers Rest (25.93 acres)	Tom, Rhett, Ann, Pat, Paul, Bob (Id., ¶ IX.) ²

¹ Decedent owned one-half of the Beach House at 907 S. Lumina in Wrightsville Beach. (Tr. p. 169.) Thus, although Decedent transferred his interest in three equal shares to Paul, Tom and Ann, each such share amounted to one-sixth, rather than one-third, of the total value of the Beach House.

² The portion of the Travelers Rest property not given to Rhett in 2015 was covered by the residue clause, which went only to children who survived decedent. (Pet. Exh. 2, ¶ IX.) Because Caroline pre-deceased Decedent, that property would be split among the remaining six children.

Decedent's opinion as to the values of each property are reflected in the Spreadsheet Tom prepared based on Decedent's notes. The chart below reflects such values as follows:

<u>Property Description</u>	<u>Decedent's Assigned Value</u>
Grandma's Naples/Fletcher	\$327,000 (Pet. Exh. 1, pg. 5)
109 Lavinia, Greenville	\$233,000 (Pet. Exh. 1, pg. 5)
Flat Rock Lot 1	\$70,000 (Pet. Exh. 1, pg. 5)
Flat Rock Lot 7	\$45,000 (Pet. Exh. 1, pg. 5)
1924 Allen's Lane	\$100,000 (Pet. Exh. 1, pg. 5)
1944 Allen's Lane	\$212,000 (Pet. Exh. 1, pg. 5)
907 S. Lumina (Beach House) (half interest)	\$875,000 (Pet. Exh. 1, pg. 5)
Belvue School Road, Travelers Rest (25.93 acres)	\$363,000 (Pet. Exh. 1, pg. 3 (\$14,000/acre))
<u>Total</u>	<u>\$2,225,000</u>

Based on the bequest to each child, and the values set forth above, each child's share of the total value of the property in the estate, per the values Decedent listed in his notes, is as follows:

<u>Beneficiary</u>	<u>Bequest(s) - 2015 Will</u>	<u>Value</u>
Tom	1/6 of Beach House; 1/3 of 109 Lavinia; 1/6 of Farmhouse	\$429,833.34
Rhett	Flat Rock Lot 7; 1/6 of Farmhouse	\$105,500.00
Ann	1/6 of Beach House; 1/3 of 109 Lavinia; 1/6 of Farmhouse	\$429,833.34
Pat	Naples/Fletcher; 1/6 of Farmhouse	\$387,500.00
Paul	1/6 of Beach House; 1/6 of Farmhouse	\$352,166.67
Bob	1924 & 1944 Allen's Lane; 1/6 of Farmhouse	\$372,500.00
Caroline	Flat Rock Lot 1; 1/3 of 109 Lavinia	\$147,666.67
<u>Total</u>		<u>\$2,225,000</u>

(Pet. Exh. 1, pgs. 1, 3; Pet. Exh. 2, ¶¶ II-IX.) As the chart above reflects, Decedent was well aware that the disposition of property was not equal with respect to monetary value. (Tr. 58.) Although Rhett received the least of the group, there were other substantial differences among all the children.

C. The Patterson Memo

In or about June 2019, some four years after executing the 2015 Will, and just weeks before his death, Decedent met with Attorney Jackie Patterson to discuss revising his will. (Tr. 79.) This meeting was preceded by repeated efforts by Rhett to convince Decedent to change his will and increase Rhett's inheritance. (Tr. 166-68, 340.) Unlike when the 2015 Will was prepared, the other children were not involved in the discussions and Decedent did not make careful revisions over a period of months. Instead, Decedent met once with Patterson and then died several weeks later without ever signing anything or following up with her. (Tr. 89.)

Patterson testified that after her meeting with decedent, she prepared a written summary of the disposition of assets discussed in the meeting. (Tr. 80, Pet. Exh. 4.) She claims her office staff attempted to contact Decedent on several occasions and that she had the impression, based on what her office staff told her, that Decedent's daughter was somehow impeding those efforts. (Tr. 84-85, 88.) She did not testify that either she or her staff actually spoke with Decedent to ascertain whether he wished to proceed with the drafting of a new will.

Ann Taber was the only witness who testified from personal knowledge as to the communications with Patterson's office. Ann explained that she was with Decedent when he picked up the Patterson Memo at Patterson's office. (Tr. 197.) When Decedent shared the contents of the document with her, Ann noted her disagreement with the changes because she felt the new distribution was too generous to her. (Tr. 197-98.) Patterson's office later attempted to contact

Decedent by calling his cell phone, the home phone and Ann’s cell phone. (Tr. 188.) Ann testified that Decedent was well aware of Patterson’s office staff’s attempts to contact him. (Tr. 189.) On one occasion she received a call when she was with Decedent, just days before his death. (Tr. 200.) The staff member offered to have Patterson come to the house for a new will to be signed. (Id.) She relayed that offer to Decedent and he “emphatically” declined. (Id.) Decedent died on July 16, 2019, without finalizing or signing any new will.

The memorandum prepared by Attorney Patterson had virtually nothing in common with the 2015 Will. The chart below reflects the differences between the two documents:

<u>Property Description</u>	Recipient - 2015 Will	Recipient - Patterson
Grandma's Naples/Fletcher	Pat	Tom, Rhett, Ann, Pat, Paul, Bob
109 Lavinia, Greenville	Ann, Caroline, Tom	Ann
Flat Rock Lot 1	Caroline	Tom
Flat Rock Lot 7	Rhett	Pat
1924 Allen's Lane	Bob	Paul
1944 Allen's Lane	Bob	Bob
907 S. Lumina	Paul, Tom, Ann	Paul, Pat, Tom, Ann, Bob
Belvue School Road, Travelers Rest (25.93 acres)	Tom, Rhett, Ann, Pat, Paul, Bob	Rhett

(Pet. Exh. 2 (2015 Will); Pet. Exh. 4 (Patterson Memo).)

As the chart above reflects, the Patterson memo purported to change the disposition of seven of the eight properties in the estate. Moreover, it would drastically change the financial value of the inheritance received by each beneficiary:

<u>Beneficiary</u>	<u>2015 Will Value</u>	<u>Patterson Value</u>	<u>Difference</u>
Tom	\$429,833.34	\$299,500.00	(\$130,333.34)
Rhett	\$105,500.00	\$417,500.00	\$ 312,000.00
Ann	\$429,833.34	\$462,500.00	\$32,666.66
Pat	\$387,500.00	\$274,500.00	(\$113,000.00)
Paul	\$352,166.67	\$329,500.00	(\$22,666.67)
Bob	\$372,500.00	\$441,500.00	\$69,000.00
Caroline	\$147,666.67	\$0	(\$147,666.67)
<u>Total</u>	<u>\$2,225,000</u>	<u>\$2,225,000</u>	<u>\$0</u>

(Pet. Exh. 1 (Spreadsheet), p. 3, 5; Pet. Exh. 2 (2015 Will); Pet. Exh. 4 (Patterson Memo).) As the chart above reflects, the Patterson Memo would more than triple Rhett's inheritance, such that he would move from having the smallest monetary value to the second-largest. Meanwhile, each of the other siblings would see changes ranging from roughly \$30,000 to over \$100,000. In other words, each beneficiary would either lose or gain tens of thousands of dollars if the Patterson Memo replaces the 2015 Will.

STANDARD OF REVIEW

In an appeal from the Probate Court, the Circuit Court should apply the standard of review that would be applied by an appellate court. *In re Howard*, 315 S.C. 356, 361 (1993). The applicable standard depends on whether the underlying matter is legal or equitable. *Moore v. Moore (In re Est. of Moore)*, 435 S.C. 706, 709 (Ct. App. 2022). Actions to reform a legal instrument, as this case is, are equitable in nature. *56 Leinbach Inv'rs, LLC v. Magnolia Paradigm, Inc.*, 411 S.C. 466, 471 (Ct. App. 2014); *Crewe v. Blackmon*, 289 S.C. 229, 233 (Ct. App. 1986). The standard of review in equitable matters is *de novo*. *In re Howard*, 315 S.C. 356, 362 (1993); *Regions Bank v. Wingard Props., Inc.*, 394 S.C. 241, 248 (Ct. App. 2011).

The standard applicable to the Probate Court was clear and convincing evidence. S.C. Code § 62-2-601(B). Accordingly, this Court may affirm the judgment of the Probate Court only if it finds, after *de novo* review, that Respondent proved his entitlement to relief under the reformation statute by clear and convincing evidence.

ARGUMENT

A. A Probate Court lacks authority to reform a will based on an expert appraisal not known to the Decedent, but instead generated in connection with litigation, concerning an item not even in the will.

Section 62-2-601(B) is a narrow exception to the general rule that a testator's intentions with respect to his estate are best expressed in his duly executed will. The provision is patterned on an earlier statute applying a similar rule to non-testamentary instruments, SC Code Section 62-7-415. Reporter's Comments. Section 62-7-415 is derived from the Restatement (Third) of Property: Donative Transfers Section 12.1. Section 62-7-415, Reporter's Comments.

Section 12.1 of the Third Restatement of Property emphasizes that reformation of a will is not a general license to second-guess the testator's choices:

Reformation is a rule governing mistakes in the content of a donative document, in a case in which the donative document does not say what the transferor meant it to say. Accordingly, reformation is not available to correct a failure to prepare and execute a document. Nor is reformation available to modify a document in order to give effect to the donor's post-execution change of mind or to compensate for other changes in circumstances.

Restatement (Third) of Property: Donative Transfers Section 12.1, cmt. h. *See also, Curry v. Humane Soc'y Colorado (In re Estate of Little)* 433 P.3d 172, 181 (Colo. App. 2018) (reformation not available where the testator changes his mind or "to correct a testator's failure to prepare and execute a new document"). South Carolina courts have likewise rejected deviations from the express terms of a will based on speculation about how the testator might have reacted to some later contingency. *Limehouse v. Limehouse*, 256 S.C. 255, 257 (1971). Appellants are aware of

no reported cases, in any jurisdiction, where a probate court changed the terms of a will based on a party's claim that, had the testator more accurately valued his property, he would have divided up his estate differently.

The Probate Court concluded that Decedent made a mistake by reducing Rhett's inheritance based on an incorrect belief about the value of property he transferred to Rhett in 2015. The Probate Court reached this conclusion by comparing the value assigned by Rhett's appraiser to the property transferred in 2015 (\$300,000) to the amount of debt Decedent and Rhett agreed to discharge via the transfer (\$340,000). Because the amount of Decedent's debt was greater than the value of the property he gave Rhett, "Decedent's belief that [Rhett] had received an overpayment . . . was a mistake in fact." (Amended Order p. 3.)

The most important problem with this line of reasoning is that there is no evidence Decedent would have considered McCravy's appraisal more accurate than his own valuation. The purpose of Section 601(B) is to ascertain the intent of the testator, not to grade his work as a real estate appraiser. The Probate Court's task here was not to determine whether Decedent's opinion lined up with McCravy's 2024 appraisal. Rather, it was to determine what Decedent thought his property was worth, and how he wanted to dispose of it after his death. *See, In Re Estate of Duke* 352 P.3d 863, 875 (Cal. 2015) ("discerning intent in the context of a will" requires that "the court must ascertain only the subjective intent of a single individual"). The Probate Court's error in this regard is reflected in its odd insistence that the McCravy appraisal was the "only" evidence of what the 28.48-acre lot was worth. (Am. Order 3 (stating that the McCravy appraisal was "[t]he only evidence" of the value of the 28.48-acre lot).)

This fundamental mistake unravels everything else the Probate Court did. By substituting the post-litigation appraised value of the property for the value placed on it by Decedent at the

time he drafted his will, the Probate Court started down a slippery slope toward a complete re-evaluation of Decedent's testamentary choices. The only way McCravy's appraisal would establish a mistake, for purposes of Section 601(B) is if there was evidence that Decedent intended it to follow it but somehow failed. Obviously, that cannot be the case here, as Decedent chose to execute his will without getting his own appraisal.

The evidence in the record suggests Decedent would not have changed the distributions in the 2015 Will even if he had been so aware. The "Posted Fair Market Value" listed in the Spreadsheet Decedent relied on reflected a value very close to the McCravy appraisal (\$307,669 to \$299,040). Moreover, Tom obtained an appraisal of the Travelers Rest property shortly after the 2015 property transfer and shared the results with both Decedent and Rhett. (Tr. 116-17.) Tom's appraisal was substantially lower than Decedent's value as listed on the Spreadsheet. According to Decedent's per-acre value on the Spreadsheet (\$14,000), the 28.48-acre tract was worth \$398,720. (Pet. Exh. 1, p. 3.) According to the per-acre value from the "Posted Fair Market Value" column on the Spreadsheet (\$10,803), it was worth \$307,669. (Id.) According to the per-acre value from Tom's appraisal (\$11,500), it was worth \$327,520. (Tr. 116-17.) As of late 2015, there was ample evidence available to Decedent showing that his opinion of the property value was considerably higher than other sources. Yet he chose not to change his will.

It is important to note the troubling policy implications of the Probate Court's interpretation of Section 601(B). It is routine for testators to make their own judgments as to the value of assets in an estate. If any disgruntled heir can bring a Section 601(B) motion by hiring an appraiser and showing that the testator undervalued this item and overvalued that one, the courts will be flooded with probate litigation. Moreover, testators will lose the right to make their own decisions about the value of their own property. Their judgment will be subject to being overruled based on

appraisals obtained in probate litigation. This is especially problematic in a scenario such as this, where the dispute is not even over the value of an estate asset but rather an asset transferred years before the testator's death. A policy change of this magnitude must be initiated by the Legislature and not a Probate Judge.

There is no evidence – much less clear and convincing evidence – that Decedent would have increased Rhett's inheritance if he had known that, after his death, Rhett would obtain a paid appraisal contradicting Decedent's belief as to the value of the Travelers Rest property. In the absence of such evidence, the Probate Court allowed a post-death valuation to overrule a testamentary decision made by Decedent. This was reversible error.

B. Reformation of a will cannot be based on speculation that the testator's incorrect belief about the value of non-estate property caused him to shortchange a beneficiary in his will.

Will reformation requires clear and convincing evidence of "the testator's intent." S.C. Code § 62-2-601(B). Accord, S.C. Code § 62-7-415 (requiring clear and convincing evidence of "what the settlor's intention was"); Restatement, cmt g (requiring clear and convincing proof of "what the donor's actual intention would have been in a case of mistake in the inducement."). In other words, it is not enough to produce clear and convincing proof that a mistake was made; there must be clear and convincing proof as to exactly what the testator would have done differently, but for the mistake. *See, In Re Estate of Duke* 352 P.3d 863, 876 (Cal. 2015) (requiring proof of the testator's "actual and specific intent").

Even if there was sufficient evidence that Decedent would have considered the 2024 McCravy appraisal more reliable than his own estimate of the value of Travelers Rest Property, the Probate Court erred in speculating that Decedent would have changed the 2015 Will in response to such information.

The nature of Decedent's estate is such that he could not achieve an equal distribution in terms of monetary value without either selling property or giving joint ownership to multiple children. The record is clear that Decedent did not intend to leave each of his children property of the same monetary value. (Tr. 2, 28, 42-44, 120-21, 159.) Rather, he was guided by three considerations independent of monetary value. First, to the extent possible, he was attempting to ensure his children received property to which they had some personal connection. (Tr. 42-44, 120.) Second, he was mindful that some of his children, and Rhett in particular, had greater financial resources already, and were thus less dependent on their inheritance. (Tr. 42-43, 185.) And third, Decedent was aware that Rhett had difficulty getting along with his siblings, making it especially difficult to include Rhett as a joint owner of property. (Tr. 184-85.)

In addition, there is evidence that Decedent was uncomfortable with the manner in which Rhett demanded repayment of the loans. Ann testified that Decedent was surprised by the demand for repayment, having believed some of the amounts he had received from Rhett had been gifts. (Tr. 185.) The lawyer who drafted the will testified that Decedent felt he owed Rhett less than the \$340,000 for the loans, but agreed to such amount to mollify Rhett. (Tr. 26-27, 41-42.) Tom described an argument between Decedent and Rhett in which Decedent finally agreed with Rhett's demands "to get out of there." (Tr. 107-08.) Moreover, Rhett's loan figure included some \$90,000 (out of the total of \$340,000) in interest. (Tr. 159-60.) It is entirely possible, in the context of a loan between family members, that such an exorbitant interest rate contributed to Decedent's belief that he was being taken advantage of with respect to the 2015 property transfer. In other words, even if Decedent erred in valuing the property he transferred, he may well have been unhappy about other aspects of the transaction and thus inclined to reduce Rhett's inheritance as a result.

The Probate Court glossed over all this evidence and simply asserted, in conclusory fashion, that Decedent must have intended to fix this mistake when he met with Patterson in the weeks before his death. But this is speculation, not proof. There are far too many other factors in the record for the Probate Court to have found, by clear and convincing evidence, that Decedent would have drafted his 2015 Will differently based on a mistake of fact. Given that equal monetary value was a low priority, it would be entirely speculative to conclude that Decedent would have changed this or that specific bequest to put more money in Rhett's pocket.

C. Section 62-2-601(B) does not permit judicial reformation of a will based on an alleged mistake of fact where the testator was notified of the alleged mistake after executing his will, had multiple opportunities to revise or replace the will, met with an estate planning attorney, but ultimately chose not to make any changes.

The undisputed testimony in the record establishes that shortly after Decedent executed his 2015 Will, Tom presented him and Rhett with an appraisal suggesting that the Travelers Rest property he transferred to Rhett in repayment of the loans was not worth \$14,000 per acre, as Decedent may have believed, but was worth \$11,500 per acre. (Tr. 116-17.) Applied to a 28.48-acre tract, this difference exceeded \$70,000. Soon thereafter, Rhett began a campaign to convince Decedent to change his will, including making appointments with multiple lawyers. (Tr. 166-68; 340.) Four years passed between the execution of the 2015 Will and Decedent's death, during most of which period Decedent regularly drove himself to appointments. (Tr. 37, 127, 424.) Yet he never executed a new will, codicil or any other document reflecting any intention of changing his will.

Reformation of a will "is not available to correct a failure to prepare and execute a document." Restatement (Third) of Property: Donative Transfers Section 12.1, cmt. h. *See also, Curry v. Humane Soc'y Colorado (In re Estate of Little)* 433 P.3d 172, 181 (Colo. App. 2018).

Decedent had years to make any changes he desired. Rhett certainly made his dissatisfaction with the 2015 Will known to Decedent. (Tr. 166-68, 340.) Yet no change was made. This is clearly not a circumstance in which relief under Section 601(B) is available. Where a testator is aware of an alleged “mistake” and does not bother to correct it, the statute does not permit the Probate Court to second-guess such decision.

In an apparent attempt to circumvent the limits of the rule, the Probate Court concluded that both Tom and Anne are somehow to blame for Decedent’s decision not to change his will. As an initial matter, Petitioners must point out that this information is completely irrelevant to the Section 601(B) inquiry. As even the Probate Court found, there was no evidence of undue influence or any other basis for setting aside the 2015 Will. (Am. Order 6-7.) None of the authorities interpreting Section 601(B) or the Restatement suggest the standard for reformation is lower if third parties fail to cooperate in a beneficiary’s attempt to increase his inheritance. To the contrary, where the issue is that a testator has failed to execute a new will or codicil despite knowledge of the alleged mistake, reformation is not the remedy. So the Probate Court’s theory that Decedent knew he made a mistake, and ran out of time to fix, it does not permit reformation.

With respect to Tom, the Probate Court opined that because Tom created the Spreadsheet used in the discussions that led to the 2015 Will, he is responsible for Decedent’s allegedly incorrect belief that he overpaid in transferring a portion of his Travelers Rest property to Rhett in 2015. (Am. Order p. 3.) The record does not support this. Tom testified that the information in the Spreadsheet came directly from Decedent’s own notes, save the addition of Zillow and “Posted Market Value” columns. (Tr. 104, 133.) Neither Rhett nor anyone else contradicted this testimony.

The “Posted Market Value” column added by Tom reflected a value of the 28.48-acre property that was nearly identical to the value submitted by Rhett’s expert appraiser. (Pet. Exh. 1,

p. 3 (307,669); Exh 12 (\$299,040).) The record therefore flatly contradicts any assertion that Tom misled Decedent or was responsible for any alleged error Decedent might have made. There is no factual basis for blaming Tom for any alleged mistake regarding the property valuations, much less a clear and convincing one.

Next, the Probate Court found that Attorney Patterson was “blocked from speaking to Decedent by Anne.” (Am. Order p. 5.) The evidence in support of this assertion is extremely weak. Attorney Patterson admitted she did not personally make any attempt to contact Decedent, nor did she ever speak to Anne. (Tr. 83, 88, 89.) Accordingly, the entirety of her knowledge of any conversations with Decedent, Anne, or anyone else, is based on what her staff told her. None of her staff members testified. Patterson admitted that Decedent was ill at the time of her calls, and it is undisputed that he died less than three weeks after she sent her memo. (Tr. 85, 90.) She was unable to testify about any specific conversations that occurred between her staff and Decedent or any of his children. Nevertheless, her “opinion,” based entirely on hearsay, was that because Decedent never came to the phone or returned to her office, there was “something else going on.” (Tr. 84-85.)

Anne testified that she spoke with Patterson’s office staff and relayed calls she received to Decedent. (Tr. 188-89.) She testified that Decedent shared the contents of the Patterson Memo with her and that Anne expressed her opinion that the division of property in the Patterson Memo was too generous to her. (Tr. 197-98.) She recalled a specific conversation in which one of the Patterson staff members offered to come to the house for a new will to be executed. (Tr. 200.) She relayed that offer to Decedent and he “emphatically” declined it. (Id.) Anne’s monetary inheritance amount under the plan set forth in the Patterson Memo would be larger than under the

2015 Will. (See chart comparing 2015 Will and Patterson Memo, *supra*.) She therefore had absolutely no reason or motive to “block” Decedent from signing a new will.

The Probate Court gave no explanation for disregarding Anne’s testimony and instead relying on Attorney Patterson’s vague “opinion,” based entirely on hearsay, that Anne somehow interfered with Decedent’s attempt to create a new will. Particularly under the clear and convincing evidence standard, this finding must be disregarded.

D. The Probate Court erred in substituting an unsigned pre-engagement term sheet, prepared by a lawyer who was never retained by the decedent, in place of the decedent’s duly executed will.

Even if the record supported the Probate Court’s finding that there was a mistake of fact and that Decedent would have intended to make some specific change to the 2015 Will, there is a fatal disconnect between the alleged mistake and the remedy in this case. The alleged mistake of fact was a reduction in Rhett’s inheritance under the 2015 Will based on Decedent’s allegedly mistaken belief that he overpaid Rhett when he transferred property in 2015. Rather than ordering an increase in Rhett’s inheritance, the Probate Court endorsed the Patterson Memo, which changes the distribution of all but one of the eight pieces of property in the estate and changes the overall bequest to every one of the children. This is not reformation of a will, this is burning the will and replacing it with a new one.

The remedy issue points up yet again just how novel the Probate Court’s approach to Section 601(B) was. In all the will reformation cases based on mistake of fact that the undersigned has been able to locate, the relevant mistake is a discrete thing – a misplaced number; an incorrect name; an inaccurate property description. The remedy therefore flows naturally and obviously from the mistake itself. Appellants simply cannot find any case in which a probate court declared that a chain of events led to underpayment of one beneficiary in some arbitrary amount and then

upset the specific real property bequests to six other beneficiaries in order to remedy that problem. Such a remedy would be completely novel.

Reformation is designed to ensure the written instrument reflects the intent of the drafter at the time it was drafted. What the Probate Court has done here is assume Decedent changed his mind well after executing the 2015 Will, in the last few weeks before his death. Even if that were so, it would not create a legal basis for reformation. Restatement (Third) of Property: Donative Transfers Section 12.1, cmt. h. (“reformation is not available to correct a failure to prepare and execute a document. Nor is reformation available to modify a document in order to give effect to the donor’s post-execution change of mind or to compensate for other changes in circumstances.”)

The only appropriate course this Court can take is to reverse the Probate Court and order the 2015 Will probated as Decedent’s Last Will and Testament. The facts of this case simply do not establish any basis for altering that document. Decedent, with full knowledge of the risks of misjudging the value of his own property, made choices about how to distribute his estate. And despite no shortage of opportunities to change the terms of the 2015 Will, and Rhett’s aggressive efforts to facilitate a change, Decedent chose to leave the 2015 Will in place. This Court is obliged to respect these choices.

CONCLUSION

In light of the lack of clear and convincing evidence establishing a mistake of fact or Decedent’s intent for his 2015 Will to adhere to the terms of the Patterson Memo, Appellants respectfully request that this Court reverse the Probate Court and remand this matter for the settling of Decedent’s estate pursuant to the terms of the 2015 Will.

June 28, 2024

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THE STATE OF SOUTH CAROLINA
In The Court of Common Pleas

APPEAL FROM GREENVILLE COUNTY
PROBATE COURT

Chadwicke L. Groover, Probate Judge

Common Pleas Case No. 2024-CP-23-01663

(Probate Court Case No. 2019-ES-23-01851)

In the Matter of the Estate of William Rhett Taber, III

Thomas Neel Taber as Personal Representative of the
Estate of William Rhett Taber, Jr., Thomas Neel Taber
Individually, Anne C. Taber, and Robert Fishburne Taber Appellants

v.

William Rhett Taber, III Respondent

BRIEF OF RESPONDENT

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TABLE OF CONTENTS

TABLE OF AUTHORITIES	ii
STATEMENT OF ISSUES ON APPEAL	1
STATEMENT OF THE CASE.....	1
STATEMENT OF FACTS	3
STANDARD OF REVIEW	9
ARGUMENT	
I. Appellants failed to preserve their arguments for appellate review.	10
II. The Probate Court has express statutory authority to reform a will to correct a mistake of fact.....	11
III. The Probate Court has authority to reform a Will to correct a mistake regardless of whether the Decedent knew about the mistake or took any steps to fix the mistake prior to his death.	16
IV. The Probate Court has authority to consider all of the evidence of Decedent's intent when determining how to reform the terms of a will to correct a mistake in fact.....	17
CONCLUSION.....	19

TABLE OF AUTHORITIES

CASES

<u>Baker v. Wood, Ris & Hames, Prof'l Corp.</u> , 364 P.3d 872 (Colo. 2016).....	14
<u>Cowburn v. Leventis</u> , 366 S.C. 20, 41, 619 S.E.2d 437, 449 (Ct. App. 2005).....	10, 17
<u>Curry v. Humane Society of Colorado</u> , 433 p. 3d 172 (Colo. App. 2018).....	11, 14
<u>Gurganious v. City of Beaufort</u> , 317 S.C. 481, 488, 454 S.E.2d 912, 916 (Ct. App. 1995).....	11
<u>Hanahan v. Simpson</u> , 326 S.C. 140, 485 S.E.2d 903 (1997)	11
<u>I'On, L.L.C. v. Town of Mt. Pleasant</u> , 338 S.C. 406, 422, 526 S.E.2d 716, 724 (2000).....	10, 17
<u>In re Estate of Pallister</u> , 363 S.C. 437, 611 S.E.2d 250 (2005).....	9
<u>In re Estate of Weeks</u> , 329 S.C. 251, 495 S.E.2d 454 (Ct. App. 1997)	9
<u>Kemp v. Rawlings</u> , 358 S.C. 28, 594 S.E.2d 845 (2004)	9
<u>Limehouse v. Limehouse</u> , 256 S.C. 255, 257, 182 S.E.2d 58, 59 (1971).....	13
<u>Regions Bank v. Wingard Properties, Inc.</u> , 394 S.C. 241, 715 S.E.2d 348, 352 (Ct. App. 2011)..	9
<u>S.C. Dep't of Transp. v. First Carolina Corp. of S.C.</u> , 372 S.C. 295, 641 S.E.2d 903, 907 (2007)	
.....	10, 17
<u>State v. Sweet</u> , 374 S.C. 1, 5, 647 S.E.2d 202, 205 (2007)	13
<u>Wilder Corp. v. Wilke</u> , 330 S.C. 71, 76, 497 S.E.2d 731, 733 (1998)	10

STATUTES

S.C. Code Ann. §62-2-601(B)	11, 12, 13, 14, 15, 16
S.C. Code Ann. §62-7-415.....	11

STATEMENT OF ISSUES ON APPEAL

1. May the Probate Court reform a will when the clear and convincing evidence establishes that the testator's intent and the terms of the will were affected by a mistake of fact?

STATEMENT OF THE CASE

William Rhett Taber, Jr. (hereinafter "Decedent" or "Pop") died July 16, 2019, at the age of 91. He was survived by six (6) adult children – William Rhett Taber, III, Thomas Neel Taber, Anne C. Taber, Robert Fishburne Taber, Paul Kershaw Taber, and Andrew Patton Taber. Decedent was predeceased by one daughter, Caroline Taber Tyndall, who left one surviving adult son, Michael Tyndall.

One of Decedent's surviving adult children, Thomas Neel Taber (hereinafter "Tom" or "Tom Taber") filed an Informal Application of Probate of Will and Appointment with the Greenville County Probate Court on August 8, 2019. With this Application, Tom Taber submitted the Last Will and Testament of William R. Taber, Jr. dated July 23, 2015 (hereinafter "2015 Will").

Tom Taber was appointed Personal Representative of the Estate of William Rhett Taber, Jr. on August 26, 2019.

On April 14, 2020, William Rhett Taber, III (hereinafter "Rhett" or "Rhett Taber") filed a Statement of Creditor's Claim with the Probate Court claiming that he was owed \$563,390.00 from the Estate of William Rhett Taber, Jr.

On June 5, 2020, Rhett Taber filed his Petition to Contest Validity of Last Will and Testament of Decedent on the grounds of mistake of fact and undue influence.

On June 17, 2020, Rhett Taber filed a Petition for Allowance of Creditor Claim.

On July 13, 2020, Tom Taber, both individually and as Personal Representative of the Estate, along with all of the other intestate heirs of Decedent, filed an Answer to Petition to Contest the Validity of the Last Will and Testament of Decedent.

On July 27, 2020, Tom Taber, as Personal Representative of the Estate, filed an Answer to Petition for Allowance of Creditor Claim.

The parties appeared before the Honorable Chadwicke Groover, Probate Judge for the County of Greenville, State of South Carolina, for a trial on February 12 – 14, 2024.

By Order filed March 15, 2024, the Probate Court held that Rhett Taber established by a clear and convincing evidence that his share of the inheritance was improperly reduced based upon a mistake of fact in the inducement. Based upon the mistake in fact, the Probate Court ordered that the 2015 Will be reformed to be consistent with Decedent's intent as established during the trial in this case. The Probate Court also found that Rhett Taber failed to meet his burden to prove the invalidity of the 2015 Will based on undue influence.

By Amended Order filed March 12, 2020, the Probate Court corrected a typographical error regarding the trial dates.

Appellants Tom Taber (both individually and as Personal Representative of the Estate), Anne Taber, and Robert Fishburne Taber filed their Notice of Intent to Appeal to the Circuit Court on March 15, 2024. Appellants filed their Amended Notice of Intent to Appeal to the Circuit Court on March 28, 2024.

Paul Kershaw Taber, Andrew Patton Taber, and Michael Tyndall did not join in the appeal.

STATEMENT OF FACTS

Decedent and his wife, Anne Fishburne Taber, had seven children during their long marriage which ended upon Anne's death on January 30, 2003. By all accounts, Decedent had a good relationship with all of his children.

Decedent and his wife did not live extravagantly during their marriage. (Transcript of proceedings held February 14-14, 2024 pp. 99-101, 264). They were, however, able to acquire numerous parcels of real estate over the years through either purchase or inheritance. (Tr. pp. 264-265). Despite these substantial real estate holdings (or perhaps because of them), Decedent and his wife were not always financially stable when their children were growing up. (Tr. pp. 91-101, 264).

Rhett Taber was the oldest of the seven children and he enjoyed some financial success as an adult. He was an officer in the Air Force and worked as a pilot for American Airlines for thirty-six (36) years. (Tr. p. 260). As soon as he became an officer in the Air Force, Rhett started depositing a "large share of [his] paycheck into [his] parents' checking account." (Tr. p. 267, l. 8).

Rhett also loaned his parents money over the years. Rhett testified that he transferred "hundreds of thousands of dollars" to his parents. (Tr. p. 273, ll. 4-11). Decedent's personal banker confirmed that Rhett transferred "hundreds of thousands of dollars" into Decedent's account to cover or prevent overdrafts. (Tr. p. 70, ll. 11-19).

Paul Kershaw Taber ("Paul Taber") testified that there was "no doubt" that Rhett helped his parents financially throughout their lifetimes. (Tr. p. 216, ll. 10-15).

Robert Fishburne Taber ("Bob Taber") also testified that there was "no question" that Rhett loaned their parents "a lot of money" and "nobody is disputing that." (Tr. p. 206, ll. 11-15).

Some of the loans from Rhett to Decedent were memorialized by promissory notes prepared in 2011 and 2012. (Petitioner's Exhibits 7 and 8).

As Decedent got older, he met with attorney Jack Howard in 2015 to “put his affairs in order.” (Tr. p. 12). Attorney Howard and Decedent met several times to discuss Decedent’s estate plan. As part of this process, Attorney Howard also met with Tom Taber. Although he testified that he had met other siblings “in a friendly way,” Attorney Howard confirmed that Tom Taber was the sibling who was primarily assisting Decedent with his estate plan. (Tr. pp. 12-13).

As part of the estate planning process, Tom Taber prepared a spreadsheet in January 2015 purporting to list Decedent’s assets and debts as well as a proposed distribution of Decedent’s estate to each child. (Tr. pp. 103-104, Petitioner’s Exhibit #1) (hereinafter “Spreadsheet”). In five separate places, this Spreadsheet referenced a debt from Decedent to Rhett Taber in the amount of \$340,000.00 (hereinafter “Debt”). (Petitioner’s Exhibit #1). The \$340,000.00 value placed on this Debt was a negotiated amount agreed to by Decedent and Rhett. (Tr. pp. 105-106, 219-220). Attorney Howard confirmed this negotiated amount as well. (Tr. pp. 25-27, 41).

The Spreadsheet referenced two parcels totaling 54.41 acres on Belvue School Road (41.71 acres and 12.7 acres). The value assigned to this real estate on the Spreadsheet prepared by Tom Taber was a flat \$14,000.00 per acre. (Petitioner’s Ex. 1, p. 1 of Spreadsheet).

Attorney Howard further confirmed that Decedent and Rhett reached an agreement whereby the \$340,000.00 Debt owed from Decedent to Rhett would be satisfied upon Decedent conveying to Rhett 28.48 acres of land on Belvue School Road. (Tr. pp. 25-27, 61-62). At the \$14,000.00/acre figure, the value assigned to the 28.48 acres would be \$398,720.00.

Although some of the details of the Debt satisfaction were disputed, all witnesses who testified on this issue admitted that the conveyance of the 28.48 acres on Belvue School Road from Decedent to Rhett was for the sole purpose of satisfying the \$340,000.00 Debt. (Tr. pp. 105-106, 131-132, 208, 219-220).

Pursuant to his agreement with Rhett, Decedent signed a deed transferring his ownership in the 28.48 acres on Belvue School Road to Rhett on July 15, 2015. The deed itself states as the consideration for this conveyance “satisfaction of indebtedness from Grantor [Decedent] to Grantees [Rhett Taber and his wife]”. (Petitioner’s Exhibit #3).

Despite the foregoing, Tom Taber testified that it was his opinion that Decedent overpaid Rhett by \$280,000.00 when Decedent transferred the 28.48 acres on Belvue School Road in exchange for satisfaction of the \$340,000.00 Debt. Tom testified that “Pop thought the same” when he signed the 2015 Will. (Tr. pp. 113-114). This was a mistake.

According to Tom Taber, the value of the 28.48 acres on Belvue School Road was \$427,200.00 (at \$15,000.00 per acre). (Tr. p. 139). It was also Tom Taber’s testimony *at trial*¹ that Rhett received more than just the 28.48 acres on Belvue School Road Property in satisfaction of the \$340,000.00 loan. Tom testified that Rhett also received a lot in Flat Rock, North Carolina worth \$70,000.00, a home on the 28.48 acres on Belvue School Road worth \$25,000.00-\$35,000.00, two tractors worth \$23,000.00 total, and “a bunch of stuff” worth \$10,000.00. (Tr. pp. 110, 128, 131-132, 139-142).

In Tom’s opinion, the value of everything Rhett received was approximately \$620,000 -- \$280,000.00 more than the \$340,000.00 Debt that was satisfied. (Tr. pp. 113-114, 126-219, 139-140, 144, 146-147). Once again, Tom testified that “Pop thought the same” when he signed the 2015 Will. (Tr. pp. 113-114).

On the Spreadsheet created by Tom Taber, Tom reduced Rhett’s inheritance by \$279,242.00 based upon the mistaken valuation of the alleged “overpayment.” (Petitioner’s

¹ Tom Taber admitted that the first time he mentioned the fact that he was including the value of a lot in Flat Rock and personal property in the calculation of the alleged “overpayment” was at trial despite the fact he had given a sworn deposition prior to trial. (Tr. Pp. 141-142).

Exhibit #1 (last page)). In fact, the Spreadsheet even contains a notation “ — OP” which Tom Taber admitted stood for “overpayment.” (Tr. p. 114).

Accordingly, Rhett’s “Individual Inheritance” less the “overpayment” was only \$26,650.00 compared to the \$305,892.00 allocated to the other heirs. (Petitioner’s Exhibit #1 (last page); Tr. p. 60). This alleged “overpayment” was the reason Rhett’s inheritance was reduced by approximately \$280,000.00. (Tr. p. 113). Tom admitted that he spoke about the overpayment with Jack Howard outside the presence of Rhett. (Tr. p. 115).

Anne Taber also believed that Decedent thought Rhett had received an overpayment related to the loan satisfaction and, therefore, the 2015 Will reduced Rhett’s inheritance by \$280,000.00. (Tr. pp. 185-186).

Based upon the Spreadsheet prepared by Tom Taber, Attorney Howard prepared the 2015 Will. (Petitioner’ Exhibit #2). This 2015 Will allocated Decedent’s assets in the same manner as set forth in the Spreadsheet. (Tr. pp. 17-20; Petitioner’s Exhibits 1 and 2). As Personal Representative of Decedent’s estate, Tom Taber acknowledged this fact as well. (Tr. pp. 127-128). Decedent signed the 2015 Will on July 23, 2015. (Petitioner’s Exhibit #2).

The 2015 Will was premised on the mistaken valuation of the property conveyed to Rhett to satisfy the \$340,000.00 debt.

After Decedent signed the 2015 Will, Tom Taber testified that he had the 28.48 acres on Belvue School Road appraised. According to Tom, the property appraised for “roughly \$11,500.00 per acre” which equates to approximately \$327,500.00 in total. (Tr. p. 117, ll. 8-9). This valuation was significantly less than the value assigned to this asset by Tom Taber on the Spreadsheet which was relied upon by Decedent and Attorney Howard to prepare the 2015 Will. This valuation further

confirmed the mistaken belief that that Decedent overpaid Rhett by \$280,000.00 when he conveyed the 28.48 acres on Belvue School Road to Rhett.

Several years after the execution of the 2015 Will, Decedent met with attorney Jackie Patterson to revise his estate plan because there were “errors in that prior Will.” (Tr. p. 82, ll. 7-12). During his meeting with Attorney Patterson in June of 2019, Decedent explained how he did not think that the 2015 Will prepared by attorney Howard was fair. (Tr. pp. 86, 91). Decedent explained “all the things that Rhett Taber had done for him” and he just wanted to make his will “fair.” (Tr. p. 86, ll. 10-12).

Based upon her conversations with Decedent, Attorney Patterson created a representation letter dated June 26, 2019 (hereinafter “2019 Patterson Correspondence”), which confirmed how Decedent wanted his estate divided to correct the mistaken 2015 Will. (Tr. p. 78, ll. 83-86). Decedent was clear that he wanted to revoke the 2015 Will and replace it with one consistent with the 2019 Patterson Correspondence. (Tr. pp. 84-86). The main difference between the 2015 Will and the 2019 Patterson Correspondence was the treatment of the remaining 25.93 acres located on Belvue School Road (hereinafter “Farm Property”).²

In the 2015 Will, the Farm Property was divided equally between all of the children. (Tr. p. 173, Petitioner’s Exhibit #2 (Item IX)). In the 2019 Patterson Correspondence, the Farm Property was allocated solely to Rhett Taber. (Petitioner’s Exhibit #4, at para. 1(g)).

Unfortunately, Decedent never signed the 2019 Patterson Correspondence or any revised estate planning documents because he died on July 16, 2019. (Tr. p. 85). Attorney Patterson testified that one of Decedent’s daughters was interfering with the law office’s attempt to get

² The 2019 Patterson Correspondence refers to the Belvue School Road property as the property on “Shelton Road, Travelers Rest, South Carolina.”

Decedent to sign the 2019 Patterson Correspondence so that the estate planning documents could be finalized. (Tr. pp. 85, 89, 91).

At trial, Allen McCravey was qualified as an expert in the field of real estate appraisals. (Tr. p. 365). He appraised the 28.48 acres on Belvue School Road Property as of July 2015, which was the same month Decedent signed the 2015 Will. (Tr. p. 366, Petitioner's Exhibits #2 and #12). His opinion was that the fair market value of this property as of July 2015 was only \$300,000.00 (or approximately \$10,500.00 per acre). (Tr. pp. 366, 372, Petitioner's Exhibit #12). McCravey did not assign any value to the alleged structure on the property. (Tr. pp. 370-371, 374-375).

Appellants did not offer an expert on the value of the property as of July 2015.

Tom Taber admitted that if the 28.48 acres on Belvue School Road was worth less than \$340,000.00, Rhett was not overpaid when the \$340,000.00 Debt was satisfied. (Tr. p. 118). He also acknowledged that if the property Rhett received in 2015 was worth substantially less than \$620,000.00, it was a mistake to reduce Rhett's inheritance and that mistake "should be fixed." (Tr. pp. 145-147).

Bob Taber agreed that if there was a mistake in the 2015 Will, he knew that Decedent would want that mistake "rectified." (Tr. p. 214).

Anne Taber agreed that if the Spreadsheet relied upon by Attorney Howard to prepare the 2015 Will contained inaccurate information, then it was "certainly... possible" that there was a mistake in Decedent's estate plan. (Tr. p. 192). She also believed that Decedent wanted Rhett to have all of the Farm Property because Rhett already owned the other 28.48 acres on Belvue School Road. (Tr. p. 201).

Pat Taber also agreed that “if there was a mistake [on the Spreadsheet], it – it should be fixed.” (Tr. p. 238). He also agreed that Decedent wanted Rhett to receive the entire Farm Property. (Tr. pp. 239-240).

Certified estate planning specialist Dan Collins testified as an expert in the field of probate and estate law. He testified about 2013 amendment to South Carolina law which granted the Probate Court the authority to reform the terms of a will when the will is affected by a mistake of fact. Collins confirmed that the present situation is just the type of mistake which triggers the Probate Court’s authority to reform a will. (Tr. pp. 384-386).

STANDARD OF REVIEW

An action to determine the validity of a will, contest a will, or construe a will is an action at law. In re Estate of Pallister, 363 S.C. 437, 611 S.E.2d 250 (2005); Kemp v. Rawlings, 358 S.C. 28, 594 S.E.2d 845 (2004); In re Estate of Weeks, 329 S.C. 251, 495 S.E.2d 454 (Ct. App. 1997). If the proceeding in the Probate Court is in the nature of an action at law, the circuit court on appeal may not disturb the Probate Court’s findings of fact unless a review of the record discloses there is no evidence to support the findings of fact. Id. at 261, 495 S.E.2d at 460.

If construed as an action in equity as suggested by Appellant, the case at bar will be reviewed *de novo*. Regions Bank v. Wingard Properties, Inc., 394 S.C. 241, 715 S.E.2d 348, 352 (Ct. App. 2011). This *de novo* review does not require the appellate court to disregard the findings of the Probate Court or to ignore the fact that the Probate Court is in a better position to assess the credibility of the witnesses. Id. Moreover, the Appellant is not relieved of the burden of convincing the appellate court that the Probate Court committed error in its findings. Id. Consequently, the appellate court will affirm the findings of the Probate Court in an equity case unless the Appellant

satisfies the appellate court that the preponderance of the evidence is against the findings of the Probate Court. Id.

ARGUMENT

I. Appellants failed to preserve their arguments for appellate review.

“It is axiomatic that an issue cannot be raised for the first time on appeal, but must have been raised to and ruled upon by the trial judge to be preserved for appellate review.” Wilder Corp. v. Wilke, 330 S.C. 71, 76, 497 S.E.2d 731, 733 (1998). “There are four basic requirements to preserving issues at trial for appellate review. The issue must have been (1) raised to and ruled upon by the trial court, (2) raised by the appellant, (3) raised in a timely manner, and (4) raised to the trial court with sufficient specificity.” S.C. Dep’t of Transp. v. First Carolina Corp. of S.C., 372 S.C. 295, 641 S.E.2d 903, 907 (2007).

“When a trial court makes a general ruling on an issue but does not address the specific argument raised by a party, that party must make a Rule 59(e) motion asking the trial court to rule on the issue in order to preserve it for appeal.” Cowburn v. Leventis, 366 S.C. 20, 41, 619 S.E.2d 437, 449 (Ct. App. 2005). “If the losing party has raised an issue in the lower court, but the court fails to rule on it, the party must file a motion to alter or amend the judgment in order to preserve the issue for appellate review.” I’On, L.L.C. v. Town of Mt. Pleasant, 338 S.C. 406, 422, 526 S.E.2d 716, 724 (2000).

Most of the arguments raised by Appellants in Appellants’ Brief were not preserved for appellate review. At trial, Appellants did not raise the following arguments before the Probate Court:

- A. A probate Court lacks authority to reform a will based on an expert appraisal not known to the Decedent, but instead generated in connection with litigation, concerning an item not even in the will.

- B. Reformation of a will cannot be based on speculation that the testator's incorrect belief about the value of non-estate property caused him to shortchange a beneficiary in his will.
- ...
- D. The Probate Court erred in substituting an unsigned pre-engagement term sheet, prepared by a lawyer who was never retained by the decedent, in place of the decedent's duly executed will. (See Appellants' Brief p.1)

At trial, Appellants theory of the case was that there was no mistake of fact but, if there was a mistake, then Decedent ratified that mistake based upon silence. (Tr. pp. 415, 446 – 451). This was the theory of their case. Appellants are prohibited from changing their theory on appeal. See Hanahan v. Simpson, 326 S.C. 140, 485 S.E.2d 903 (1997)(to be preserved for appellate review, issues raised on appeal must be the same as the issues raised at the trial level). See also Gurganious v. City of Beaufort, 317 S.C. 481, 488, 454 S.E.2d 912, 916 (Ct. App. 1995)(holding a party may not present one ground at trial and then change his theory on appeal).

The only issue preserved for appellate review is whether Decedent's intent and the terms of the 2015 Will were affected by a mistake of fact.

II. The Probate Court has express statutory authority to reform a will to correct a mistake of fact.

Based on clear and convincing evidence in the record, the Probate Court held that the 2015 Will was affected by a mistake of fact. Accordingly, it reformed the terms of the 2015 Will to conform to Decedent's intention as authorized by S.C. Code Ann. §62-2-601(B). As the evidence supports the Probate Court's findings and conclusions, the Amended Order filed March 12, 2024 must be affirmed in its entirety.

Instead of relying on S.C. Code Ann. §62-2-601(B), Appellants rely upon another statute, an unrelated treatise, and case law from foreign jurisdictions to argue that the Probate Court lacks authority to reform the 2015 Will. (See Appellants' Brief p. 14 citing S.C. Code Ann. §62-7-415, the Restatement (Third) of Property: Donative Transfers, and Curry v. Humane Society of

Colorado, 433 p. 3d 172 (Colo. App. 2018)). The only relevant inquiry is S.C. Code Ann. §62-2-601(B) as relied upon by the Probate Court.

S.C. Code Ann. §62-2-601(B) provides as follows:

Notwithstanding subsection (A), the court may reform the terms of the will, even if unambiguous, to conform to the terms of the testator's intention if it is proved by clear and convincing evidence that the testator's intent and the terms of the will were affected by a mistake of fact or law, whether an expression or inducement.

As found by the Probate Court, the facts and evidence clearly show that a mistake in fact existed and that it affected Decedent's true intentions. Rhett Taber proved, by clear and convincing evidence, that his share of the inheritance was improperly reduced based upon a mistake of fact in the inducement. The Probate Court expressly held that "reformation is the proper remedy here in that it conforms an inaccurate document to be consistent with the testator's intent, and it is preferable because the testator's intent is being honored rather than changed." (Amended Final Order, p. 6).

The following facts were established by clear and convincing evidence presented at trial. Rhett Taber lent his father Decedent hundreds of thousands of dollars. Decedent and Rhett agreed to set the amount of the Debt at \$340,000.00. Decedent and Rhett agreed to satisfy this \$340,000.00 Debt by Decedent conveying the 28.48 acres on Belvue School Road to Rhett. Tom Taber prepared the Spreadsheet that Decedent and Attorney Howard relied on to prepare the 2015 Will. The Spreadsheet significantly overvalued the acreage on Belvue School Road. The Spreadsheet implied that Rhett received \$620,000.00 worth of property in satisfaction of the \$340,000.00 Debt owed by Decedent to Rhett. Based on this mistake, the Spreadsheet, and the 2015 Will by derivation, reduced Rhett's inheritance by \$280,000.00. Realizing this mistake, Decedent started the process of rectifying the mistake using the services of Attorney Patterson.

Attorney Patterson confirmed Decedent's intentions in the 2019 Patterson Correspondence. The 2019 Patterson Correspondence confirmed Decedent's intention to restore Rhett's inheritance. For various reasons³, Decedent was unable to sign numerous estate planning documents to correct the mistake in fact prior to his death in July 2019.

Based upon these facts, the Probate Court properly found that Rhett's inheritance was improperly reduced in the 2015 Will based upon a mistake in fact in the inducement. (Amended Order p. 6). The clear and convincing evidence established that Rhett was not overpaid \$280,000.00 in connection with the satisfaction of the \$340,000.00 Debt. There was no basis in fact for Rhett's inheritance to be reduced by \$280,000.00 as suggested by Tom Taber on the Spreadsheet he prepared which was relied upon by Attorney Howard to prepare the 2015 Will.

Appellants cite the 1971 case of Limehouse v. Limehouse, 256 S.C. 255, 257, 182 S.E.2d 58, 59 (1971) for the proposition that a court cannot deviate "from the express terms of a will based on speculation about how a testator might have reacted to some later contingency." (Appellants' Brief p. 14). In 1971, it was true that a court could not deviate from the express terms of a will. The statute granting the Probate Court the authority to deviate from the express terms of a will was not effective until 2014. S.C. Code Ann. §62-2-601(B) (effective January 1, 2014). The new statute clearly grants the Probate Court the authority to reform a will, "even if unambiguous." Id. The holding in Limehouse has no relevancy to the inquiry in this case.

Appellants also cite a case from Colorado for the proposition that "reformation is not available where the testator changes his mind or to correct a testator's failure to prepare and

³ The Probate Court found that Attorney Patterson attempted to contact Decedent to discuss the Patterson Correspondence but was "blocked from speaking to Decedent by Anne [Taber]." (Amended Order p. 5). This finding and conclusion is amply supported by the record. Attorney Patterson, who had nothing to gain by her testimony, clearly testified to this fact. (Tr. pp. 85, 89, 91). If her testimony contained any hearsay, as now argued by Appellants, Appellants did not object contemporaneously during Attorney Patterson's testimony and this objection was not preserved for appellate review. State v. Sweet, 374 S.C. 1, 5, 647 S.E.2d 202, 205 (2007).

execute a new document.” (Appellant’s Brief p. 14 citing Curry v. Humane Society of Colorado, 433 p. 3d 172 (Colo. App. 2018)). First of all, this was not the holding in Curry. The holding in Curry was simply that an ex-husband had standing to seek reformation of his ex-wife’s will.

Nevertheless, Rhett is not arguing, and the Probate Court did not hold, that the 2015 Will should be reformed because Decedent changed his mind after he executed the 2015 Will. Similarly, Rhett is not arguing, and the Probate Court did not hold, that the 2015 Will should be reformed to correct Decedent’s failure to prepare and execute a new will. Rhett is arguing, and the Probate Court held, that the 2015 Will should be reformed because Decedent’s intention and the terms of the 2015 Will were affected by a mistake of fact.

As relevant to the case at bar, Curry actually confirms that the Colorado will reformation statute similar to S.C. Code Ann. §62-2-601(B) “provides a means by which disappointed beneficiaries can litigate what they perceive to be the testator’s true intent.” Curry, 433 P.3d at 180 (citing Baker v. Wood, Ris & Hames, Prof’l Corp., 364 P.3d 872 (Colo. 2016)).

Appellants also argue “that there is no evidence Decedent would have considered McCravey’s appraisal more accurate than his own.” (Appellants Brief, p. 15). Quite to the contrary, the record reveals that Tom Taber had the 28.48 acres on Belvue School Road appraised sometime after Decedent executed the 2015 Will. The property appraised for approximately \$327,500.00. (Tr. p. 117, ll. 8-9). Decedent was apparently aware of this appraisal. (Tr. p. 121, ll. 22-24). Decedent ultimately met with Attorney Patterson to correct “errors” in the 2015 Will to make it “fair” to Rhett Taber. (Tr. p. 82, ll. 7-12, p. 86, ll. 10-12). Nobody even suggested that there were any other material mistakes or errors in the 2015 Will other than the mistaken disinheritance of Rhett based upon the mistaken “overpayment.”

Accordingly, the evidence suggests that Decedent considered the appraisal ordered by Tom Taber to be more accurate than the values assigned to the acreage on Belvue School Road on the Spreadsheet. The appraised value per Tom Taber's appraisal (\$327,500.00) was very close to the appraised value per McCravey (\$300,000.00). Since Decedent realized he had not overpaid Rhett for the \$340,000.00 Debt with the 28.48 acres on Belvue School Road valued at \$327,500.00, he certainly would not have considered that he had overpaid Rhett if the value of the property was only \$300,000.00 as opined by McCravey.

The bottom line is that Decedent mistakenly believed that he had overpaid Rhett Taber by \$280,000.00 when Decedent conveyed 24.48 acres on Belvue School Road to Rhett in exchange for the satisfaction of the \$340,000.00 Debt. The Spreadsheet prepared by Tom Taber and the testimony of all of the fact witnesses confirm this mistake.

The Probate Court had express authority to reform the 2015 Will based upon the mistake in fact related to the satisfaction of the \$340,000.00 debt. It is important to highlight that the Probate Court could have corrected this mistake of fact even without *any* testimony or evidence from Attorney Patterson. Attorney Patterson's testimony and the 2019 Patterson Correspondence merely serve to provide even more evidence of the mistake and Decedent's intentions in light of the mistake.

Furthermore, as confirmed by expert testimony from Dan Collins, the situation at bar is the exact scenario where the Probate Court is authorized to reform a will based upon a mistake of fact pursuant to the relatively new S.C. Code Ann. §62-2-601(B). (Tr. p. 383-386).

III. The Probate Court has authority to reform a Will to correct a mistake regardless of whether the Decedent knew about the mistake or took any steps to fix the mistake prior to his death.

Appellants now argue that the Probate Court does not have authority to correct a mistake of fact because several years passed between execution of the 2015 Will and Decedent's death and Decedent did not alter his estate plan during those years. The relevant inquiry is not when, or even if, Decedent tried to alter his estate plan after he executed the 2015 Will. The relevant inquiry is whether the 2015 Will was affected by a mistake of fact when it was executed.

As confirmed by Tom Taber's testimony and the Spreadsheet created by Tom Taber, Decedent was under the mistaken belief that he overpaid Rhett Taber by \$280,000.00 to satisfy the \$340,000.00 Debt. Tom manipulated the Spreadsheet to create the appearance of an "overpayment" to Rhett. Based upon this mistake, Decedent reduced Rhett's inheritance by approximately \$280,000.00. These findings triggered the Probate Court's authority to reform the 2015 Will.

The Probate Court's authority to reform a Will is not contingent upon a testator even knowing that there is a mistake. Furthermore, the Probate Court's authority to reform is not contingent upon a testator taking these any steps to correct a mistake in a will after the fact. The mistake occurred at execution and since that mistake affected the terms of the 2015 Will, the Probate Court has authority to reform the 2015 Will to correct the mistake.

At trial, Appellants argued that Decedent ratified the mistake based upon his silence. (Tr. pp. 8, 415, 451). Ratification by silence is not a defense under S.C. Code Ann. §62-2-601(B). The Probate Court has authority to correct a mistake of fact regardless of the lapse in time between the mistake and the testator's death.

In the present case, the Probate Court was fortunate to have the benefit of knowing that Decedent recognized the mistake in the 2015 Will and he wanted to fix that mistake. It does not matter whether these attempts to correct the mistake started one day after the execution of the 2015 Will or ten years after the execution. The fact that Decedent took steps to correct the 2015 Will is not the *only* evidence of the mistake. It is just *additional* evidence of not only the mistake but also Decedent's intent.

IV. The Probate Court has authority to consider all of the evidence of Decedent's intent when determining how to reform the terms of a will to correct a mistake in fact.

The Probate Court found that the Decedent's intent and the 2015 Will were affected by a mistake of fact in inducement and that Rhett Taber's share of his inheritance was improperly reduced based upon that mistake of fact. To remedy this mistake, the Probate Court reformed the 2015 Will to be consistent with the estate plan set forth in the 2019 Patterson Correspondence. Appellants now object to the remedy ordered by the Probate Court but failed to preserve that objection for appellate review. Regardless, the remedy ordered by the Probate Court is supported by the clear and convincing evidence admitted at trial.

Appellants never raised their objection to the remedy with specificity to the Probate Court and the Probate Court never ruled on this objection. Accordingly, Appellants' objection is not preserved to appellate review. S.C. Dep't of Transp. v. First Carolina Corp. of S.C., 372 S.C. 295, 641 S.E.2d 903, 907 (2007). Perhaps more importantly, Appellants failed to file a Rule 59(e) motion objecting to the remedy and, thus, failed to preserve their objection for appellate review. See l'On, L.L.C. v. Town of Mt. Pleasant, 338 S.C. 406, 422, 526 S.E.2d 716, 724 (2000) (if the losing party has raised an issue in the lower court, but the court fails to rule on it, the party must file a motion to alter or amend the judgment in order to preserve the issue for appellate review); Cowburn v. Leventis, 366 S.C. 20, 41, 619 S.E.2d 437, 449 (Ct. App. 2005) (when a trial court

makes a general ruling on an issue but does not address the specific argument raised by a party, that party must make a Rule 59(e) motion asking the trial court to rule on the issue in order to preserve it for appeal).

Even if preserved, Appellants belated objection to the remedy is not supported by the record. As acknowledged by Appellants, “[r]eformation is designed to ensure the written instrument reflects the intent of the drafter at the time it was drafted.” (Appellants’ Brief p. 23). The clear and convincing evidence submitted at trial established that Decedent’s intent was not to disinherit Rhett Taber. All witnesses who testified on this issue confirmed that Decedent wanted to treat all of his beneficiaries fairly. While it may have been fair to disinherit Rhett if Rhett received \$620,000.00 worth of property to satisfy the \$340,000.00 Debt, it was not fair given the gross mistake in valuation of the property conveyed to Rhett in 2015 to satisfy the Debt.

Once finding the mistake of fact, the Probate Court is required to determine the Decedent’s intent to reform the terms of the 2015 Will to conform to that intent.

The clear and convincing evidence established that Decedent would not have disinherited Rhett Taber. The clear and convincing evidence established that Decedent wanted Rhett to have the Farm Property. All witnesses who testified on this point agreed that Decedent wanted Rhett to receive the Farm Property. The parties and the Probate Court were fortunate enough to have the benefit of Attorney Patterson’s testimony and the 2019 Patterson Correspondence. The Decedent’s own words are the best evidence of his intent in light of the mistake of fact.

Decedent told Attorney Patterson that he wanted to correct the “errors” in the 2015 Will. In recognition of “all of the things that Rhett Taber had done for him,” Decedent “wanted to make his will fair.” (Tr. p. 86, ll. 10-12). All witnesses who testified on the matter agreed that the

Decedent wanted Rhett to have the Farm Property. The 2019 Patterson Correspondence allocates the Farm Property to Rhett consistent with Decedent's known intent.

Based on the foregoing, the Probate Court properly held that "reformation is the proper remedy here in that it conforms and inaccurate document to be consistent with the testator's intent, and it is preferable because the testator's intent is being honored rather than changed. (Amended Order p. 6).

CONCLUSION

Based upon the clear and convincing evidence admitted at trial, Decedent's intent and the 2015 Will were affected by a mistake of fact. Accordingly, the Probate Court properly reformed the terms of the 2015 Will to conform to Decedent's intent as memorialized in the 2019 Patterson Correspondence.

Respondent William Rhett Taber, III respectfully requests an Order of this Court affirming the Probate Court's Amended Order filed March 12, 2024 in its entirety.

July 26, 2024

s/ David A. Wilson
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THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM GREENVILLE COUNTY
Court of Common Pleas

Perry H. Gravely, Circuit Court Judge

Case No: 2024-CP-23-01663

In the Matter of the Estate of William Rhett Taber, III

Thomas Neel Taber as Personal Representative of the
Estate of William Rhett Taber, Jr., Thomas Neel Taber
Individually, Anne C. Taber, and Robert Fishburne Taber Appellants

v.

William Rhett Taber, III Respondent

NOTICE OF APPEAL

The above-named Appellants appeal the Orders of the Honorable Perry H. Gravely, filed March 17, 2025, affirming the Order of the Probate Court, and May 27, 2025, denying Appellants' Motion to Reconsider, Alter or Amend under Rule 59(e). Appellants received written notice of first Order on March 17, 2025, and filed a timely motion to reconsider on March 27, 2025. Appellants received written notice of the second Order on May 27, 2025. Copies of both Orders are attached hereto.

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