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SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Civil Action No. 2024-CP-34-00380

Appellate Case No. 2025-001647

Bobby Dean Odom,

Respondent,

v.

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

of which Dixie, LLC is the Appellant.

RECORD ON APPEAL

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Marlboro County Delinquent Tax Collector*

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

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

Plaintiff,)

v.)

Entry of Default
(Defendant Edwin Harold Odom, III)

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

Defendants.)

The undersigned finds, based on the certificate of service (filed December 11, 2024) and the January 27, 2025, affidavit of Jason Luck, that Defendant Edwin Harold Odom, III, was served with the Summons and Complaint in this matter on December 9, 2024.

I further find that as of January 27, 2025, over thirty (30) days have passed since the date of service and Defendant Edwin Harold Odom, III, has not answered or otherwise responded to the Complaint. It further appears that this Defendant is not in the armed forces or is incarcerated, a minor, insane, or otherwise incompetent.

Pursuant to Rule 55(a), SCRCF, I hereby issue an Entry of Default as Defendant Edwin Harold Odom, III, for his failure to answer or otherwise respond to the Complaint.

[signature page follows]



Marlboro Common Pleas

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

Case Number: 2024CP3400380

Type: Order/Entry of Default

So Ordered

s/Brian M. Gibbons #2168 Circuit Judge

Electronically signed on 2025-01-27 12:10:45 page 2 of 2

Bobby Dean Odom
PLAINTIFF(S)

Dixie, Llc et al
DEFENDANT(S)

DISPOSITION TYPE (CHECK ONE)

- JURY VERDICT.** This action came before the court for a trial by jury. The issues have been tried and a verdict rendered.
- DECISION BY THE COURT.** This action came to trial or hearing before the court. The issues have been tried or heard and a decision rendered.
- ACTION DISMISSED (CHECK REASON):** Rule 12(b), SCRPC; Rule 41(a), SCRPC (Vol. Nonsuit); Rule 43(k), SCRPC (Settled);
 Other
- ACTION STRICKEN (CHECK REASON):** Rule 40(j), SCRPC; Bankruptcy;
 Binding arbitration, subject to right to restore to confirm, vacate or modify arbitration award;
 Other
- STAYED DUE TO BANKRUPTCY**
- DISPOSITION OF APPEAL TO THE CIRCUIT COURT (CHECK APPLICABLE BOX):**
 Affirmed; Reversed; Remanded;
 Other

NOTE: ATTORNEYS ARE RESPONSIBLE FOR NOTIFYING LOWER COURT, TRIBUNAL, OR ADMINISTRATIVE AGENCY OF THE CIRCUIT COURT RULING IN THIS APPEAL.

IT IS ORDERED AND ADJUDGED: See attached order (formal order to follow) Statement of Judgment by the Court:

This matter came before the Court on April 21, 2025 on Motions for Summary Judgement filed by both the Plaintiff and the Defendants. Based on a review of the Record, to include the parties' memoranda and other documents, as well as oral arguments, Plaintiff's Motion for Summary Judgement is GRANTED and the Defendants' Motion for Summary Judgement is DENIED.

Plaintiff is requested to submit a proposed order for the Court's review within fifteen (15) days.

ORDER INFORMATION

This order ends does not end the case. See Page 2 for additional information.

For Clerk of Court Office Use Only

This judgment was electronically entered by the Clerk of Court as reflected on the Electronic Time Stamp, and a copy mailed first class to any party not proceeding in the Electronic Filing System on 05/31/2025 .

Edwin Harold Odom, III

NAMES OF TRADITIONAL FILERS SERVED BY MAIL

Court Reporter:

E-Filing Note: The date of Entry of Judgment is the same date as reflected on the Electronic File Stamp and the clerk's entering of the date of judgment above is not required in those counties. The clerk will mail a copy of the judgment to parties who are not E-Filers or who are appearing pro se. See Rule 77(d), SCRCP.



Marlboro Common Pleas

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

Case Number: 2024CP3400380

Type: Order/Electronic Form 4

IT IS SO ORDERED.

s/Milton G. Kimpson 2783

Electronically signed on 2025-05-31 21:29:57 page 3 of 3

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
Bobby Dean Odom)	
	)	No. 2024-CP-34-00380
Plaintiff,)	
)	
v.	)	Order
)	
Dixie, LLC; Natasha M. Carr, Marlboro County Delinquent Tax Collector; and Edwin Harold Odom, III.)	
)	
Defendants.)	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

It is therefore ordered, adjudged, and decreed:

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

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

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

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

It is so Ordered.

[signature page follows]



Marlboro Common Pleas

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

Case Number: 2024CP3400380

Type: Order/Summary Judgment

IT IS SO ORDERED.

s/Milton G. Kimpson 2783

Electronically signed on 2025-06-14 17:43:39 page 5 of 5

Bobby Dean Odom
PLAINTIFF(S)

Dixie, Llc et al
DEFENDANT(S)

DISPOSITION TYPE (CHECK ONE)

- JURY VERDICT.** This action came before the court for a trial by jury. The issues have been tried and a verdict rendered.
- DECISION BY THE COURT.** This action came to trial or hearing before the court. The issues have been tried or heard and a decision rendered.
- ACTION DISMISSED (CHECK REASON):** Rule 12(b), SCRPC; Rule 41(a), SCRPC (Vol. Nonsuit); Rule 43(k), SCRPC (Settled);
 Other
- ACTION STRICKEN (CHECK REASON):** Rule 40(j), SCRPC; Bankruptcy;
 Binding arbitration, subject to right to restore to confirm, vacate or modify arbitration award;
 Other
- STAYED DUE TO BANKRUPTCY**
- DISPOSITION OF APPEAL TO THE CIRCUIT COURT (CHECK APPLICABLE BOX):**
 Affirmed; Reversed; Remanded;
 Other

NOTE: ATTORNEYS ARE RESPONSIBLE FOR NOTIFYING LOWER COURT, TRIBUNAL, OR ADMINISTRATIVE AGENCY OF THE CIRCUIT COURT RULING IN THIS APPEAL.

IT IS ORDERED AND ADJUDGED: See attached order (formal order to follow) Statement of Judgment by the Court:

The Defendants filed a Motion to Alter, Amend or Reconsider June 16, 2025 Order Pursuant to Rule 59(e), SCRPC (Motion) requesting that the Court reconsider its Order granting summary judgment to Plaintiff and denying summary judgment to Defendants. The Plaintiff filed a response to Defendants' Motion. After a thorough evaluation of its Order in light of Defendants' arguments, the Defendants' Motion is DENIED. Further, the Court notes that its Order provided that "the Marlboro County Delinquent Tax Office shall refund Defendant Dixie, LLC's tax sale bid as set forth in S.C. Code § 12-51-100." The cited statute provides for interest under S.C. Code § 12-51-90.

To the extent needed, the prevailing party may submit a formal order for the Court's consideration.

ORDER INFORMATION

This order ends does not end the case. See Page 2 for additional information.

For Clerk of Court Office Use Only

This judgment was electronically entered by the Clerk of Court as reflected on the Electronic Time Stamp, and a copy mailed first class to any party not proceeding in the Electronic Filing System on 07/18/2025 .

Edwin Harold Odom, III

NAMES OF TRADITIONAL FILERS SERVED BY MAIL

Court Reporter:

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Marlboro Common Pleas

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

Case Number: 2024CP3400380

Type: Order/Electronic Form 4

IT IS SO ORDERED.

s/Milton G. Kimpson 2783

Electronically signed on 2025-07-18 22:07:16 page 3 of 3

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	No 2024-CP-34-_____
)	
Plaintiff,)	
)	
v.	)	Complaint
	)	(non-jury)
)	
Dixie, LLC; Natasha M. Carr, Marlboro)	
County Delinquent Tax Collector; and)	
Edwin Harold Odom, III.)	
)	
Defendants.)	

Plaintiff, complaining of the above-captioned Defendants, would show this Court the following:

1. Plaintiff Bobby Dean Odom is a citizen and resident of Marlboro County, South Carolina.
2. Defendant Dixie, LLC is a limited liability company organized under the laws of the State of Indiana.
3. Defendant Natasha M. Carr, Marlboro County Delinquent Tax Collector is, upon information and belief, a citizen and resident of Marlboro County, South Carolina and is a necessary party to this action under South Carolina law.
4. The real property (the "Property") which is the subject of this action is located in Marlboro County and is described as follows:

"All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; thence North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

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

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

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

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

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

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

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

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

5. This case involves a tax sale of the Property, and this Court has personal and subject matter jurisdiction over the Property, the parties and the issues raised herein.

For a First Cause of Action
(Set Aside Tax Deed)

6. Plaintiff repeats and realleges his previous paragraphs as if restated fully verbatim herein.

7. The Plaintiff, along with his brother Defendant Edwin Harold Odom, III, became record owner of and taxpayer for the Property by deed dated September 29, 2012, and filed with the Marlboro County Clerk of Court on September 20, 2012 at Book 609, Page 139.

8. On November 7, 2022, Defendant Carr purportedly sold the Property at a tax sale to Defendant Dixie, LLC.

9. Defendant Dixie, LLC claims to be owner of the Property by virtue of a tax deed dated July 18, 2024, and filed on August 5, 2024, at the Marlboro County Clerk of Court in Book 816, Page 80.

10. Defendant Carr is charged with the responsibility of conducting tax sales in strict compliance with the requirements of Title 12, Chapter 51, Code of Laws of South Carolina, 1976, as amended.

11. Upon information and belief, Defendant Carr has not strictly complied with South Carolina law, and particularly Title 12, Chapter 51, in the following particulars:

- a. by failing to notify the Plaintiff in compliance with S.C. Code § 12-51-40(b);
- b. by failing to post the Property in compliance with S.C. Code § 12-51-40(c);

- c. by failing to provide notice of the approaching end of the redemption period in compliance with S.C. Code § 12-51-120;
- d. by failing to present a tax deed within the time limit of S.C. Code § 12-51-130; and
- e. in such other particulars as will be determined in discovery.

12. Since the tax sale was conducted in a manner which was not in strict compliance with Title 12, Chapter 51, the tax sale and the resulting deed are null and void.

13. The Plaintiff is informed and believes that he is entitled to an Order of this Court overturning the tax sale; declaring the tax deed to be void; declaring all deeds of the Property delivered, and all liens attached to the Property, subsequent to the Tax Deed to be void; and confirming the title of the Property in the name of the Plaintiff.

For a Second Cause of Action

(Unjust Enrichment / Constructive Trust)
(as to Defendant Edwin Harold Odom, III)

14. Plaintiff repeats and realleges his previous paragraphs as if restated fully verbatim herein.

15. Plaintiff has paid property taxes and maintained the Property for at least ten years since the marriage of Edwin Harold Odom, Jr.; Defendant Edwin Harold Odom, III, has not reimbursed Plaintiff for his share of these expenses.

16. Defendant Edwin Harold Odom, III, has also collected rents from tenants on the Property, and has not provided Plaintiff his share of these rents.

17. Defendant Edwin Harold Odom, III's failure to pay his share of taxes and maintenance and his retention of rents constitute a benefit conferred to him by Plaintiff, and Defendant Edwin Harold Odom, III, realized this benefit.

18. It would be inequitable for Defendant Edwin Harold Odom, III, to retain this benefit, and therefore this Court should impose a constructive trust upon Defendant Edwin Harold Odom, III's undivided interest in the Property.

19. This Court should further order Defendant Edwin Harold Odom, III, convey his interest in the Property to Plaintiff or quiet Defendant Edwin Harold Odom, III's interest in the Property and declaring Plaintiff the sole owner of the Property.

Wherefore, the Plaintiff prays that: (a) the tax sale be declared null and void; (b) the tax deed conveying the property to Defendant Dixie, LLC, be declared null and void and cancelled of record; (c) this Court confirm title to the Property in the name of the Plaintiff or confirm title in the name of Plaintiff and Defendant Odom, subject to a constructive trust; and (d) this Court award Plaintiff such other and further relief as it deems just and proper.

Dated: 11/06/2024

/s/ Jason Scott Luck
Jason Scott Luck (#73676)
P.O. Box 47
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)
jason@luck.law
Attorney for Plaintiff

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	No 2024-CP-34-_____
)	
Plaintiff,)	
	)	Summons
v.)	
)	
Dixie, LLC; Natasha M. Carr, Marlboro)	
County Delinquent Tax Collector; and)	
Edwin Harold Odom, III.)	
)	
Defendants.)	

To the Defendant(s) above-named:

You are hereby summoned and required to appear and defend by answering the Complaint in this action, of which a copy is herewith served upon you, and to serve a copy of your Answer on the subscribers at their offices, P.O. Box 47, Bennettsville, SC 29512, within thirty (30) days after the service hereof, exclusive of the day of such service, except that the United States of America, if named, shall have sixty (60) days to answer after the service hereof, exclusive of the day of such service; and if you fail to do so, judgement by default will be rendered against you for the relief demanded in the Complaint.

Dated: 11/06/2024

/s/ Jason Scott Luck
Jason Scott Luck (#73676)
P.O. Box 47
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)
jason@luck.law
Attorney for Plaintiff

STATE OF SOUTH CAROLINA

COUNTY OF MARLBORO

BOBBY DEAN ODOM,

Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; and EDWIN
HARDOLD ODOM, III,

Defendant.

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

**ANSWER BY DEFENDANT DIXIE,
LLC**

(Non-Jury)

Defendant Dixie, LLC (“Defendant”), by and through its undersigned attorneys, hereby submits its Answer to the Complaint of Plaintiff Bobby Dean Odom as follows:

FOR A FIRST DEFENSE
(Denial)

1. Each and every allegation of the Complaint not hereinafter expressly admitted is denied and strict proof demanded thereof.
2. Defendant is without sufficient knowledge or information to form a belief as to the truth of the allegations in Paragraph 1.
3. Defendant admits Paragraphs 2, 3, 4, and 5.
4. Answering Paragraph 6, Defendant incorporates by reference and restates its prior responses to those allegations as if fully set forth herein.
5. Defendant is without sufficient knowledge or information to form a belief as to the truth of the allegations in Paragraph 7.
6. Defendant admits Paragraph 8 and 9.

7. Paragraph 10 is a statement of law and, as such, no response is required. To the extent a response is required, Paragraph 10 is denied as stated.

8. Defendant denies Paragraph 11, and all its subparts, and demands strict proof thereof.

9. Defendant denies Paragraph 12 and Paragraph 13.

10. Answering Paragraph 14, Defendant incorporates by reference and restates its prior responses to those allegations as if fully set forth herein

11. The allegations in Paragraphs 15, 16, 17, and 18 do not contain any allegations against Defendant, and therefore no response is required. To the extent allegations may be construed against Defendant in Paragraphs 15, 16, 17, and 18, Defendant denies those allegations.

12. Defendant denies Paragraph 19.

13. Defendant denies any allegations that may be construed in the “Wherefore” paragraph.

FOR A SECOND DEFENSE
(Failure to State a Claim)

14. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

15. Defendant alleges that Plaintiff has failed to state facts sufficient to constitute one or more causes of action against Defendant, and the Court should dismiss Plaintiff's Complaint with prejudice pursuant to Rule 12(b)(6) of the South Carolina Rules of Civil Procedure.

FOR A THIRD DEFENSE
(Statute of Limitations)

16. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

17. Defendant alleges that Plaintiff's claims are barred by the applicable statute of limitations and, therefore, must be dismissed.

FOR A FOURTH DEFENSE
(S.C. Code Ann. §§ 12-51-40 to -170)

18. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

19. Marlboro County conducted the tax sale of the Property in compliance with the controlling tax statutes, S.C. Code Ann. §§ 12-51-40 to -170, and conspicuously posted the property.

FOR A FIFTH DEFENSE
(Excusal of Any Noncompliance)

20. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

21. In the event Marlboro County did not comply with any tax sale statute, which Defendant denies, any noncompliance constitutes a mere technicality or irregularity.

FOR A SIXTH DEFENSE
(Acts of Third Parties)

22. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

23. Plaintiff's claims for damages, if any, directly and proximately result, in whole or in part, from the intervening and superseding acts of third parties over whom Defendant had no control and is not responsible.

FOR A SEVENTH DEFENSE
(Mere Technicalities or Irregularities)

24. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

25. In the event that Marlboro County did not comply with any tax sale statute, which Defendant denies, any noncompliance constitutes a mere technicality or irregularity.

FOR AN EIGHTH DEFENSE
(Amounts Due)

26. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

27. In the event that the tax sale of the Property is set aside or declared void, Plaintiff must refund Defendant the amount of the tax sale bid, all Property taxes paid, all costs justly chargeable against the Property, and interest at the statutory rate of 12% on the tax sale bid from the date of the tax sale until paid, as provided in S.C. Code Ann. §§ 12-51-90, -100, together with pre-judgment interest.

FOR A NINTH DEFENSE
(Punitive Damages Prohibited/Limited)

28. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

29. Any claims for punitive damages are barred by the Due Process Clauses of the Constitutions of the United States of America and the State of South Carolina, and any claims for punitive damages are also limited by S.C. Code Ann. § 15-32-530.

FOR A TENTH DEFENSE

30. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

31. Defendant affirmatively pleads that Plaintiff's claims are limited or barred by one or more of the following doctrines: assumption of the risk, coercion, election of remedies,

estoppel, illegality, laches, license, mistake, statute of frauds, truth, waiver, standing, and any other matter constituting affirmative defense or an avoidance.

FOR AN ELEVENTH DEFENSE

32. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

33. Plaintiff's claims are barred based upon the equitable doctrines of unclean hands, laches, and estoppel.

FOR A TWELFTH DEFENSE
(Reservation of Rights)

34. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

35. Defendant hereby expressly reserves the right to alter, amend, modify, and/or supplement this reply, including defenses, as discovery continues.

WHEREFORE, Defendant prays for judgment as follows:

- A. Deny the relief requested in the Complaint with prejudice and that Defendant be awarded the costs of this action;
- B. That all claims, rights, titles, interests, estates, and/or liens of the Parties hereto in, to, or upon the Property be adjudicated; and
- C. For such other and further relief as may be just and proper.

Respectfully Submitted,

D'ALBERTO, GRAHAM & GRIMSLEY, LLC

BY: s/Ryan J. Patane
S.C. Bar No. 103116
Benjamin E. Grimsley
S.C. Bar No. 70335
P. O. Box 11682

January 31, 2025

Columbia, South Carolina 29211
(803) 764-3919
rpatane@dgglegal.com
bgrimsley@dgglegal.com
Attorneys for Defendant Dixie, LLC

V.

County admits, upon information and belief, the allegations contained in paragraph 4 of the Complaint.

VI.

County admits, upon information and belief, the allegations contained in paragraph 5 of the Complaint.

VII.

Inasmuch as the allegations contained in paragraph 6 of the complaint require a response the same are denied unless otherwise admitted, qualified or explained herein above.

VIII.

County admits, upon information and belief, the allegations contained in paragraph 7 of the Complaint.

IX.

County admits so much of the allegations contained in paragraph 8 of the of the Complaint that the property was sold at a duly authorized and noticed tax sale on November 7, 2022 but denies that Defendant Carr was the Delinquent Tax Collector at the time. The sale was conducted by Carr's predecessor Martha McQuage in her official capacity as Delinquent Tax Collector for Marlboro County, and further denies the remaining allegations contained therein.

X.

County admits, upon information and belief, the allegations contained in paragraph 9 of the Complaint except it denies the claim of ownership as alleged therein by defendant Dixie, LLC, as Dixie LLC in fact owns the subject property.

XI.

County admits the allegations contained in paragraph 10, except that, as before, Defendant Carr was not the Delinquent Tax Collector at the time of the sale as alleged in Plaintiff's Complaint and the same was conducted by her predecessor, Martha McQuage, in her official capacity as Delinquent Tax Collector for Marlboro County.

XII.

County denies the allegations contained in paragraph 11 of the Complaint and all subsections contained therein.

XIII.

County denies the allegations contained in paragraph 12 of the Complaint.

XIV.

County denies the allegations contained in paragraph 13 of the Complaint.

XV.

Inasmuch as the allegations contained in paragraph 14 of the Complaint require a response the same are denied unless otherwise admitted, qualified or explained herein above.

XVI.

County is without sufficient knowledge and information to admit or deny the allegations contained in paragraphs 15,16,17,18 and 19 and would demand strict proof thereof.

XVII.

County denies the "WHEREFORE" paragraph of the Complaint and all subsections thereof.

WHEREFORE, having set forth its Answer, the Defendant County prays that the Complaint be dismissed with prejudice, and that it be awarded judgment against the Plaintiff for the costs and disbursements of this action and for such other and further relief as the court may deem just and proper.

McLeod & Ruffner

s/Andrew F. McLeod
Andrew F. McLeod, Bar #64130
Attorney for County
P.O. Drawer 1449
Cheraw, South Carolina 29520
(843) 537-5204
amcleod@hmandrlaw.com

February 12, 2025
Cheraw, South Carolina.

STATE OF SOUTH CAROLINA
COUNTY OF MARLBORO

BOBBY DEAN ODOM,
Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; and EDWIN
HARDOLD ODOM, III,

Defendant.

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

**AMENDED ANSWER,
COUNTERCLAIM, and
CROSSCLAIM BY DEFENDANT
DIXIE, LLC**

(Non-Jury)

Defendant Dixie, LLC (“Defendant”), by and through its undersigned attorneys, hereby submits its Answer to the Complaint of Plaintiff Bobby Dean Odom and assert Counterclaims and Crossclaims as follows:

FOR A FIRST DEFENSE
(Denial)

1. Each and every allegation of the Complaint not hereinafter expressly admitted is denied and strict proof demanded thereof.
2. Defendant is without sufficient knowledge or information to form a belief as to the truth of the allegations in Paragraph 1.
3. Defendant admits Paragraphs 2, 3, 4, and 5.
4. Answering Paragraph 6, Defendant incorporates by reference and restates its prior responses to those allegations as if fully set forth herein.
5. Defendant is without sufficient knowledge or information to form a belief as to the truth of the allegations in Paragraph 7.
6. Defendant admits Paragraph 8 and 9.

7. Paragraph 10 is a statement of law and, as such, no response is required. To the extent a response is required, Paragraph 10 is denied as stated.

8. Defendant denies Paragraph 11, and all its subparts, and demand strict proof thereof.

9. Defendant denies Paragraph 12 and Paragraph 13.

10. Answering Paragraph 14, Defendant incorporates by reference and restates its prior responses to those allegations as if fully set forth herein

11. The allegations in Paragraphs 15, 16, 17, and 18 do not contain any allegations against Defendant, and therefore no response is required. To the extent allegations may be construed against Defendant in Paragraphs 15, 16, 17, and 18, Defendant denies those allegations.

12. Defendant denies Paragraph 19.

13. Defendant denies any allegations that may be construed in the “Wherefore” paragraph.

FOR A SECOND DEFENSE
(Failure to State a Claim)

14. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

15. Defendant alleges that Plaintiff has failed to state facts sufficient to constitute one or more causes of action against Defendant, and the Court should dismiss Plaintiff’s Complaint with prejudice pursuant to Rule 12(b)(6) of the South Carolina Rules of Civil Procedure.

FOR A THIRD DEFENSE
(Statute of Limitations)

16. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

17. Defendant alleges that Plaintiff's claims are barred by the applicable statute of limitations and, therefore, must be dismissed.

FOR A FOURTH DEFENSE
(S.C. Code Ann. §§ 12-51-40 to -170)

18. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

19. Marlboro County conducted the tax sale of the Property in compliance with the controlling tax statutes, S.C. Code Ann. §§ 12-51-40 to -170, and conspicuously posted the property.

FOR A FIFTH DEFENSE
(Excusal of Any Noncompliance)

20. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

21. In the event Marlboro County did not comply with any tax sale statute, which Defendant denies, any noncompliance constitutes a mere technicality or irregularity.

FOR A SIXTH DEFENSE
(Acts of Third Parties)

22. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

23. Plaintiff's claims for damages, if any, directly and proximately result, in whole or in part, from the intervening and superseding acts of third parties over whom Defendant had no control and is not responsible.

FOR A SEVENTH DEFENSE
(Mere Technicalities or Irregularities)

24. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

25. In the event that Marlboro County did not comply with any tax sale statute, which Defendant denies, any noncompliance constitutes a mere technicality or irregularity.

FOR AN EIGHTH DEFENSE
(Amounts Due)

26. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

27. In the event that the tax sale of the Property is set aside or declared void, Plaintiff must refund Defendant the amount of the tax sale bid, all Property taxes paid, all costs justly chargeable against the Property, and interest at the statutory rate of 12% on the tax sale bid from the date of the tax sale until paid, as provided in S.C. Code Ann. §§ 12-51-90, -100, together with pre-judgment interest.

FOR A NINTH DEFENSE
(Punitive Damages Prohibited/Limited)

28. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

29. Any claims for punitive damages are barred by the Due Process Clauses of the Constitutions of the United States of America and the State of South Carolina, and any claims for punitive damages are also limited by S.C. Code Ann. § 15-32-530.

FOR A TENTH DEFENSE

30. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

31. Defendant affirmatively pleads that Plaintiff's claims are limited or barred by one or more of the following doctrines: assumption of the risk, coercion, election of remedies, estoppel, illegality, laches, license, mistake, statute of frauds, truth, waiver, standing, and any other matter constituting affirmative defense or an avoidance.

FOR AN ELEVENTH DEFENSE

32. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

33. Plaintiff's claims are barred based upon the equitable doctrines of unclean hands, laches, and estoppel.

FOR A TWELFTH DEFENSE
(Reservation of Rights)

34. Each and every response set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

35. Defendant hereby expressly reserves the right to alter, amend, modify, and/or supplement this reply, including defenses, as discovery continues.

FOR A THIRTEENTH DEFENSE AND BY WAY OF COUNTERCLAIM AND
CROSSCLAIM

36. Each and every allegation set forth in the preceding paragraphs is hereby realleged and reiterated as fully as if set forth verbatim herein.

37. This action is to quiet title to certain real property located in Marlboro County, South Carolina.

38. The subject real property was being taxed by Marlboro County in the names of Bobby D Odom and Edwin H Odom III (the "Defaulting Taxpayers").

39. The property was previously conveyed to Virginia K.W. Odom by deed of Lawrence E. Quick recorded in Deed Book 262 at Page 45 in the Office of the Clerk of Court or Marlboro County.

40. Thereafter, the property devised to Edwin Harold Odom, Jr. upon the death of Virginia K.W. Odom until he remarries, then to her sons Edwin Harold Odom, III and Bobby Dean Odom. Subsequently, upon the remarriage of Edwin Harold Odom, Jr., on August 5, 2008, title was vested in Edwin Harold Odom, III and Bobby Dean Odom. Thereafter, the property was conveyed to Dixie, LLC by Tax Deed of Natasha M. Carr as Delinquent Tax Collector for Marlboro County dated July 18, 2024 and recorded August 5, 2024 the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80.

41. Any Defendant described herein as a judgment creditor has, by filing the judgment, designated the attorney entering the judgment as its agent for service of process pursuant to the provisions of Section 15-35-840 of the South Carolina Code of Laws (the "Code").

42. This Court has jurisdiction over this matter pursuant to Section 12-61-10 of the Code for the purpose of barring all other claims thereto.

43. The real property involved in this action is located in Marlboro County, South Carolina and more particularly described as follows (the "Property"):

All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; then North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

This being the same property conveyed to Virginia K.W. Odom by deed of Lawrence E. Quick recorded in Deed Book 262 at Page 45 in the Office of the Clerk of Court or Marlboro County. Thereafter, the property devised to Edwin Harold Odom, Jr. upon the death of Virginia K.W. Odom until he remarries,

then to her sons Edwin Harold Odom, III and Bobby Dean Odom. Subsequently, upon the remarriage of Edwin Harold Odom, Jr., on August 5, 2008, title in the same property was vested in Edwin Harold Odom, III and Bobby Dean Odom. Thereafter, the property was conveyed to Dixie, LLC by Tax Deed of Natasha M. Carr as Delinquent Tax Collector for Marlboro County dated July 18, 2024 and recorded August 5, 2024 the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80.

TMS#: 030-00-02-049

Property Address: 4217 Redbud Road
McCull, South Carolina 29570

44. Pursuant to Section 15-7-10 of the Code, venue is proper in this county because the property is located in Marlboro County, South Carolina.

FOR A FIRST CROSSCLAIM AND COUNTERCLAIM
(Action to Quiet Title and Confirm Tax Sale)

45. Plaintiff re-alleges and incorporates herein by reference all prior paragraphs of its Counterclaim and Crossclaim.

46. Defendant Dixie, LLC purchased the Property at the Marlboro County tax sale held on November 7, 2022 with a bid of \$10,500.00.

47. After the redemption period following the tax sale expired, Marlboro County conveyed the Property to Defendant Dixie, LLC by tax deed dated July 18, 2024 and recorded August 5, 2024 in Book 816 at Page 80 in the Office of the Clerk of Court for Marlboro County, South Carolina.

48. This Counterclaim and Crossclaim are made for the purpose of clearing title to the Property against any and all claims, if any, as have been or may be raised by any of the parties adverse to the title and ownership interests of Defendants acquired by the referenced tax sale proceedings and the Tax Deed.

49. This action is brought pursuant to Section 12-61-10, *et seq.* of the Code to confirm the tax sale and deed, clear title to the Property, which Defendants acquired through the subject tax sale proceedings and the resulting tax deed, and to bar all other claims thereto.

50. Upon information and belief, any rights of action, if there were any, are now barred and rendered null and void under the laws of the State of South Carolina.

51. Pursuant to a Warrant of Execution against the Defaulting Taxpayer for unpaid real property taxes, the County Treasurer directed to the Delinquent Tax Collector by the authority of the above said procedures and acts against the Defaulting Taxpayer strictly charging and commanding the Delinquent Tax Collector to levy by distress, and to cause the sale of the Property of the Defaulting Taxpayer in order to pay the taxes due on assessments against the Property, and pursuant to notice to the Defaulting Taxpayer, take exclusive possession of the Property.

52. The one-year redemption period, as provided in Section 12-51-90 of the Code (the “Redemption Period”), immediately following the Tax Sale, expired without Plaintiff, any Defendant, or any other person, party, or entity redeeming the Property.

53. After the Redemption Period expired, the Delinquent Tax Collector did execute and deliver to Defendant Dixie, LLC the deed to the Property dated July 18, 2024 and recorded August 5, 2024 in the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80 (the “Tax Deed”). A copy of the Tax Deed is attached and incorporated by reference as **Exhibit 1**.

54. Defendant Dixie, LLC is informed and believes that the Tax Collector followed the proper procedure and that the County strictly complied with all of the statutory requirements pertaining to the Tax Sale and Tax Deed.

55. Defendant Dixie, LLC is informed and believes that by reason of the Tax Deed conveyed by the Delinquent Tax Collector, in strict compliance with the controlling tax sale

statutes, and the expiration of the redemption period, that the title is free and clear of such adverse interests and encumbrances or other claims to the Property, if any, as are or may be claimed or asserted by any of the parties, and divesting any right, title, claims, interest, or liens in and to the Property which may be held by the parties.

56. Defendant Dixie, LLC has named the following as a defendant as they may have or claim some interest in the Property or the Tax Sale:

- a. Defendant Natasha M. Carr, Marlboro County Delinquent Tax Collector, is responsible for the levy, assessment, and collection of Marlboro County property taxes.

FOR A FIRST ALTERNATIVE COUNTERCLAIM AND CROSSCLAIM
(Action to Recover Amounts Due)

57. Defendant Dixie, LLC re-alleges and incorporates herein by reference all prior paragraphs of its Counterclaim and Crossclaim.

58. Only in the event that the Tax Sale of the Property is set aside or declared void by the court, Defendant Dixie, LLC seeks to recover the amounts that the controlling authority requires be refunded and tendered to this Defendant, which includes a refund of the tax sale bid, a refund of all Property taxes paid by this Defendant, a refund of all costs justly chargeable against the Property, and interest at the statutory rate of 12% on the Tax Sale bid from the date of the Tax Sale until paid, as provided in Sections 12-51-90 through 100 of the Code, together with pre-judgment interest.

59. South Carolina law provides that, when a tax sale is set aside through litigation, the courts must treat it as the ultimate redemption and that the provisions of Code Section 12-51-100 apply.

60. Pursuant to Section 12-51-100 of the Code, this Defendant is statutorily entitled to a refund of the Tax Sale bid and the interest required by Section 12-51-90 of the Code. As the

redemption period expired as set forth above, this Defendant is entitled to interest on the Tax Sale bid at the statutory rate from the date of the Tax Sale as provided in Section 12-51-90 of the Code.

61. This Defendant is also entitled to a refund of all property taxes that it has paid and all costs that it has paid that are justly chargeable against the Property.

62. As the amount of the Tax Sale bid, paid property taxes, costs justly chargeable against the Property, and legal interest are sums that are certain or are capable of being reduced to certainty, this Defendant is further entitled to receive and seek to recover pre-judgment interest.

63. Therefore, if the Court sets aside the Tax Sale of the Property, this Defendant seeks judgment against the party challenging the tax sale of the Property or any other Defendant for the amount of the Tax Sale bid, paid property taxes, costs justly chargeable against the Property, and legal interest at the rate of 12% on the Tax Sale bid from the date of the Tax Sale until paid, together with pre-judgment interest.

WHEREFORE, Defendant prays for judgment as follows:

A. Deny the relief requested in the Complaint with prejudice and that Defendant be awarded the costs of this action;

B. For an order quieting title to the Property in the name of Defendant Dixie, LLC, holding that Defendant Dixie, LLC is the fee simple owner of the Property;

C. That the Tax Sale and Tax Deed conveying property into Defendant Dixie, LLC be adjudged valid and binding upon the Parties;

D. That all claims, rights, titles, interests, estates, and/or liens of the Parties hereto in, to, or upon the Property be adjudicated;

E. That all claims, rights, titles, interests, estates, and/or liens of the Parties hereto in, to or upon the Property, other than those of these Defendants, be forever barred and that the Court confirm and quiet title to the Property in Defendant Dixie, LLC;

F. That with respect to these Defendants' First Alternative Cause of Action, and only in the event that the Tax Sale of the Property is set aside or declared void, this Defendants prays that judgment be entered in his favor against the party challenging the tax sale or any other Defendant with a finding by the Court that this Defendant is entitled to a refund of the Tax Sale bid, all Property taxes paid by this Defendant, all costs justly chargeable against the Property, and legal interest on the Tax Sale bid at the rate of 12% from the date of the Tax Sale until paid, as provided in Sections 12-51-90 through 100 of the Code, together with pre-judgment interest, and that the Court order the party challenging the Tax Sale of the Property or any other Defendant to refund these amounts to this Defendant;

G. For such other and further relief as may be just and proper.

Respectfully Submitted,

D'ALBERTO, GRAHAM & GRIMSLEY, LLC

BY: s/Ryan J. Patane
S.C. Bar No. 103116
Benjamin E. Grimsley
S.C. Bar No. 70335
P. O. Box 11682
Columbia, South Carolina 29211
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Attorneys for Defendant Dixie, LLC

February 28, 2025

EXHIBIT 1



Doc ID: 00068460000 Type: LAM
Kind: DEED
Recorded: 06/09/2024 at 09:04:29 AM
Fee Amt: 885.86 Page 1 of 2
Revenue Tax: 885.86
Entry# 202400001668
Marlboro County, South Carolina
Anita N. Williams, Clerk of Court

SOUTH CAROLINA

COUNTY OF MARLBORO

TAX SALE DEED

816 PG 80-81

Pursuant to a tax execution issued on March 16, 2022, and as provided by Chapter 51 of Title 12 of the South Carolina Code of Laws, the below described property of *Bobby D Odum & Edwin H III*, the defaulting taxpayer, is seized upon, and sold for nonpayment of taxes.

Exclusive possession of the property was taken by mailing the notice on September 9, 2022, and was received by the defaulting taxpayer on _____ OR by posting the notice on the subject property on September 28, 2022. If made by the latter, notice was posted by Palmetto Posting Inc.

Final notice was sent to the mortgage holder on _____ and/or to the defaulting taxpayer on September 27, 2023.

Advertisement of the sale of the property was made in the Marlboro Herald-Advocate on October 13, 2022, October 20, 2022, October 27, 2022.

The property was thereafter sold on November 7, 2022 at the Bennettsville Community Center, at public outcry to *Dixie LLC*, for the sum of *10,500.00 Dollars*, being the highest bid.

Twelve months have elapsed since the date of said sale, and the defaulting taxpayer or other parties interested after due notice have failed to redeem said property so sold for taxes.

NOW, THEREFORE, the Tax Collector for Marlboro County (hereinafter referred to as Grantor ") for and in consideration of the sum of *Ten Thousand and five Hundred (10,500.00) Dollars*, to me paid by *Dixie, LLC, 5424 McFarland Road, Indianapolis, IN 46227* (hereinafter referred to as Grantee") has granted, bargained, sold and released, and by these presents does grant, bargain, sell and release unto the said Grantee, his/her/their heirs and assigns, the following described property:

"All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 19 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; thence North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

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

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

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

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

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

Under Item II] of her Last Will and Testament filed in Marlboro County Estate File Number 2005BS34-00222, the Testatrix Virginia Kaye W. Odum devised the above described property to her husband Edwin Harold Odum, Jr. until he remarries, then to her sons Edwin Harold Odum, III and Bobby Dean Odum.

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

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

Together with all and singular the rights, easements, 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 mentioned unto the said Grantee, his/her/heir heirs and assigns, according to the form, force and effect of the laws and usages of the State of South Carolina in such cases made and provided.

WITNESS my Hand and Seal this 18 day of July, 2024

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

Lindsay Gardner
Richard W. Fisher

Natasha M. Carr
Natasha M. Carr
Delinquent Tax Collector for Marlboro County

STATE OF SOUTH CAROLINA)
COUNTY OF MARLBORO) PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that (s)he saw the within Natasha M. Carr, Delinquent Tax Collector for Marlboro County, sign, seal and as her act and deed, deliver the within written Tax Sale Deed for the uses and purposes therein mentioned and that (s)he, with the witness whose signature appears above witnessed the execution thereof.

SWORN to before me this 18
day of July, 2024

Richard W. Fisher
Notary Public for South Carolina
My Commission Expires: 4/19/2027

Lindsay Gardner

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	No. 2024-CP-34-00380
)	
Plaintiff,)	
	)	Reply
v.)	
)	
Dixie, LLC; Natasha M. Carr, Marlboro County Delinquent Tax Collector; and Edwin Harold Odom, III.)	
)	
Defendants.)	

Plaintiff replies to the Amended Answer, Counterclaim, and Crossclaim of Defendant Dixie, LLC (“Defendant”) as follows:

1. Paragraphs 1-36 constitute Defendant’s answer and affirmative defenses to the Complaint and therefore require no response. To the extent a response is necessary, Plaintiff denies these paragraphs. Furthermore, Defendant’s fourth, fifth, seventh, eighth, ninth, tenth, and twelfth purported affirmative defenses are not truly affirmative defenses and should be stricken. *See* Rule 12(f), SCRPC.
2. To the extent paragraph 37 requires a response, Plaintiff denies it.
3. Plaintiff admits paragraph 38 subject to the striking of the term “Defaulting Taxpayers”, which Plaintiff denies. *See* Rule 12(f), SCRPC.
4. Plaintiff admits paragraph 39.
5. Plaintiff admits paragraph 40, subject to the qualification that the July 18, 2024, deed was void.
6. To the extent the statement in paragraph 41 requires a response, Plaintiff craves reference to the cited statute and denies any allegation inconsistent with the same.
7. Plaintiff admits paragraph 42 to the extent that this Court has jurisdiction over this lawsuit and denies allegations inconsistent with this qualified admission.
8. Plaintiff admits paragraph 43.
9. Plaintiff admits paragraph 44.
10. In response to paragraph 45, Plaintiff repeats and re-alleges his prior responses.

11. Plaintiff admits paragraph 46, subject to the qualification that the November 7, 2022, sale was void.

12. Plaintiff admits paragraph 47, subject to the qualification that the July 18, 2024, deed was void.

13. Plaintiff denies paragraph 48.

14. Plaintiff denies paragraph 49.

15. Plaintiff denies paragraph 50.

16. Plaintiff denies paragraph 51.

17. Plaintiff admits paragraph 52.

18. Plaintiff denies paragraph 53.

19. Plaintiff denies paragraph 54.

20. Plaintiff denies paragraph 55.

21. To the extent the statement in paragraph 56 requires a response, Plaintiff denies it.

22. In response to paragraph 57, Plaintiff repeats and re-alleges his prior responses.

23. Plaintiff denies paragraph 58.

24. Plaintiff denies paragraph 59.

25. Plaintiff denies paragraph 60.

26. Plaintiff denies paragraph 61.

27. Plaintiff denies paragraph 62.

28. Plaintiff denies paragraph 63.

29. To the extent the final paragraph (beginning with “WHEREFORE”) requires a response, Plaintiff denies it.

30. As an additional affirmative defense, Defendant’s counterclaims (and affirmative defenses) should be dismissed for failure to set forth facts sufficient to constitute a cause of action (or affirmative defense). *See* Rule 12(b)(6), SCRCP.

31. As an additional affirmative defense, Defendant’s unclean hands bar its recovery on its counterclaims.

Wherefore, this Court should dismiss the Defendant's Counterclaims, enter judgment for the Plaintiff, and grant Plaintiff such other and further relief as is just and equitable.

Dated: 03/03/2025

/s/ Jason Scott Luck
Jason Scott Luck
P.O. Box 47
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)
jason@luck.law
Attorney for Plaintiff

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	No. 2024-CP-34-00380
)	
Plaintiff,)	
)	
v.	)	Motion for Summary Judgment
)	
Dixie, LLC; Natasha M. Carr, Marlboro County Delinquent Tax Collector; and Edwin Harold Odom, III.)	
)	
Defendants.)	

Plaintiff, pursuant to Rule 56, SCRPC, moves for summary judgment as to his first cause of action (setting aside a tax sale deed). Plaintiff would show the following in support of his motion:

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

"All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; thence North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

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

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

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

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

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

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

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

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

2. On November 7, 2022, the Marlboro County Delinquent Tax Collector¹ purportedly sold this property at a tax sale to Defendant Dixie, LLC. A tax sale deed dated July 18, 2024, was filed on August 5, 2024, at the Marlboro County Clerk of Court in Book 816, Page 80.

3. A true and correct copy of the Notice of Levy associated with the November 7, 2022, sale is attached as Exhibit A. The attached responses to Requests to Admit (Exhibit B) authenticate this document.

4. The Notice of Levy sets an artificial deadline for payment (November 4, 2022) that does not comply with S.C. Code § 12-51-40(b). Such an artificial deadline does not constitute strict compliance with the tax sale statute, and thus the July 18, 2024, tax sale deed is void. See *Hawkins v. Bruno Yacht Sales*, 353 S.C. 31, 577 S.E.2d 202 (2003); *Terry v. Brown*, Op. No. 2008-UP-413 (S.C. Ct. App. filed July 21, 2008) (attached as Exhibit C).

5. Accordingly, this Court must issue an order declaring the July 18, 2024, tax sale deed null and void and awarding such other and further relief as it deems just and proper. Plaintiff reserves the right to supplement and amend this motion.

Dated: 02/17/2025

/s/ Jason Scott Luck
 Jason Scott Luck
 P.O. Box 47
 Bennettsville, SC 29512
 843.479.6863 (o)
 843.479.7222 (f)
 jason@luck.law
Attorney for Plaintiff

¹ As it appears that the Marlboro County Delinquent Tax Collector was improperly named, Plaintiff will also seek to amend his action to correct this Defendant's name. See Rule 15, SCRPC.

Exhibit A

NOTICE OF LEVY

STATE OF SOUTH CAROLINA
COUNTY OF MARLBORO



2416542



IT IS ILLEGAL TO REMOVE UNTIL TAXES ARE PAID.
VIOLATORS WILL BE PROSECUTED.

SEIZED

To be Sold for Delinquent Taxes

Pursuant to Section 12-51-40, 1976 S.C. Code of Laws, this property is seized by person officially charged with the collection of delinquent taxes of Marlboro County to be sold for delinquent taxes. This notice is to certify that I, the undersigned Tax Collector for Marlboro County, have this day levied on:

In the Name of ODOM BOBBY D & EDWIN H III

Mailing Address: 4217 REDBUD ROAD
MCCOLL 29570

Tax Map #: 030-00-02-049

Description: 5 MI E MCCOLL-4217 REDBUD ROAD
4217 REDBUD ROAD

Acres: .00

Lot: 1

Bldg: 4

DUE BY: November 04, 2022

Unless said taxes, penalties and costs are paid in full, all property described will be legally advertised and then sold to the highest bidder, on Monday, **November 07, 2022.**

NO Personal or Business Checks after
September 30, 2022

Taxes must be paid by Cash, Cashier's Check, or
Money Order by 5:00 PM,
November 04, 2022

Martha L. McQuage
Delinquent Tax Collector, Marlboro County
105 E. Main Street
Bennettsville, SC 29512
(843) 479-5602 ext 11

Drise Odom 026
ROA 049

ELECTRONICALLY FILED - 2025 Feb 17 8:45 PM - MARLBORO - COMMON PLEAS - CASE#20224CP3400380

Exhibit B

File #8576

STATE OF SOUTH CAROLINA)

IN THE COURT OF COMMON PLEAS

COUNTY OF MARLBORO)

FOURTH JUDICIAL CIRCUIT

CASE NO.: 2024-CP-34-00380

Bobby Dean Odom)

PLAINTIFF,)

**ANSWERS TO PLAINTIFF'S
SECOND REQUEST TO ADMIT**

VS.)

Dixie, LLC; Natasha M. Carr,)
MARLBORO COUNTY DELINQUENT TAX)
COLLECTOR; and Edwin Harold Odom,)
III.)

DEFENDANTS.)

TO: JASON SCOTT LUCK, ATTORNEY FOR THE PLAINTIFF:

Pursuant to Rule 36 of the South Carolina Rules of Civil Procedure, the Defendant, Natasha M. Carr, Marlboro County Delinquent Tax Collector, answers Requests for Admission submitted by the Plaintiff, as follows:

N.B. Before responding to these requests, please review Judge Roger Young's August 29, 2019, Memorandum regarding discovery motions: <https://tinyurl.com/jzjhxdba> and Rule 37(c), SCRC.

1. The document attached (Bates Dixie - Odom 006 is a true and accurate copy of the S.C. Code §12-51-40 Notice of Levy for the property at issue in this case (TMS #030-00-02-049).

ADMIT.

2. The Notice of Levy for the property at issue in this case (TMS #030-00-02-049) set a deadline of November 4, 2022, for payment of taxes, penalties and costs.

ADMIT.

3. The sales date of the tax sale for the property at issue in this case (TMS #030-00-02-049) was November 7, 2022.

ADMIT.

Law Office

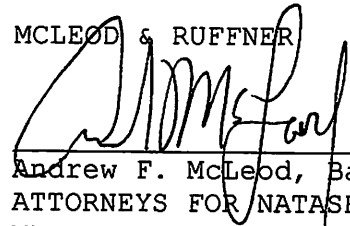
McLeod & Ruffner

Post Office Drawer 1449
222 Market Street
Cheraw, South Carolina
(843) 537-5204

Page 2

MCLEOD & RUFFNER

BY:



Andrew F. McLeod, Bar #64130
ATTORNEYS FOR NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR
POST OFFICE DRAWER 1449
222 MARKET STREET
CHERAW, SOUTH CAROLINA 29520
(843) 537-5204
amcleod@hmandrlaw.com

February 12, 2025
Cheraw, South Carolina.

Law Office

McLeod & Ruffner

Post Office Drawer 1449
222 Market Street
Cheraw, South Carolina
(843) 537-5204

ELECTRONICALLY FILED - 2025 Feb 17 8:45 PM - MARLBORO - COMMON PLEAS - CASE#2024CP3400380

ROA 052

Exhibit C

THIS OPINION HAS NO PRECEDENTIAL VALUE. IT SHOULD NOT BE CITED OR RELIED ON AS PRECEDENT IN ANY PROCEEDING EXCEPT AS PROVIDED BY RULE 239(d)(2), SCACR

**THE STATE OF SOUTH CAROLINA
In The Court of Appeals**

Blondell Terry, Respondent,

v.

Emory Brown and Virginia R. Hamilton as Delinquent
Tax Collector, Defendants,

Of whom Emory Brown is Appellant.

Appeal From Berkeley County

Robert E. Watson, Master-In-Equity

Unpublished Opinion No. 2008-UP-413
Submitted May 1, 2008 – Filed July 21, 2008

AFFIRMED

Ronald L. Richter, of Charleston, for Appellant.

Ernie L. Mixon, of Monks Corner, for Respondent.

PER CURIAM: Emory Brown appeals the order of the master finding the tax sale of Blondell Terry's property was void. Specifically, Brown maintains the tax sale notices did not violate the statutory requirements and Terry waived her rights to challenge the tax sale by accepting the surplus proceeds of the sale. We affirm.^[1]

FACTS

Terry failed to timely pay her taxes for the year 2001. Pursuant to statutory authority, the county mailed Terry a notice of delinquency. When thirty days passed with no response, the county mailed Terry a certified notice with restrictive delivery, which was returned unclaimed after three attempts to notify Terry. Because Terry did not claim her notice, the county posted a tax sale notice on Terry's property. The county also advertised the sale of the property in the local newspaper for three consecutive weeks. Brown was the successful bidder at the tax sale and obtained the tax deed for the property on March 18, 2004. After the tax sale, Terry was notified by mail she was

entitled to a check for the surplus proceeds of the sale of her property, which she picked up and deposited into her bank account.

After the tax sale, Terry brought an action to set aside the tax deed based on defects in the sale. On June 23, 2006, the matter was referred to the master and the case was tried on October 3, 2006. During the trial, Terry testified she was unaware the check came from the sale of her property. Terry also testified she never received notice by mail or posting that her house was going to be sold at a tax sale. Terry's son, who lived with his mother, also testified he never saw a posting on the land. During the trial, the defendants did not present a copy of the notice of delinquent property taxes mailed to Terry. The defendants also did not present any testimony from the employees who posted the notice on Terry's land or from the clerk who gave Terry the check from the sale of her land.

On March 1, 2007, the master entered a final order finding the tax sale void for defects in the notices that created artificial deadlines and contradicted the statutory language. The master also found Terry did not waive her rights to challenge the tax sale even though she accepted and deposited a check for the surplus proceeds from the sale of her property. Brown filed a Rule 59(e) SCRPC, motion to reconsider, which was denied after a hearing on the motion. This appeal followed.

STANDARD OF REVIEW

“Our scope of review for a case heard by a [m]aster permits us to determine facts in accordance with our own view of the preponderance of the evidence.” Smith v. Barr, 375 S.C. 157, 160, 650 S.E.2d 486, 488 (Ct. App. 2007); see also Folk v. Thomas, 344 S.C. 77, 80, 543 S.E.2d 556, 557 (2001) (finding an action to set aside a tax deed rests in equity, thus, an appellate court may take its own view of the preponderance of the evidence). However, we are not required to disregard the factual findings of the master, who saw and heard the witnesses and was in a better position to judge their credibility. Smith, 375 at 160, 650 S.E.2d at 488.

LAW / ANALYSIS

I. Delinquent Tax Notices

Brown alleges the master erred by ruling the tax sale notices contained artificial deadlines for the payment of taxes, rendering the tax sale void. We disagree.

Section 12-51-40 of the South Carolina Code provides the procedure for notifying delinquent taxpayers that property will be sold to collect owed tax monies. S.C. Code Ann. § 12-51-40 (Supp. 2007). Tax sales of property pursuant to the statute must be conducted in strict compliance with its requirements. In re Ryan Inv. Co., 335 S.C. 392, 395, 517 S.E.2d 692, 693 (1999). In Rives v. Balsa, 325 S.C. 287, 293, 478 S.E.2d 878, 881 (Ct. App. 1996), the court determined the notice provision in the statute is a jurisdictional requirement:

[T]he general law is that where a statute requires as a condition precedent to foreclosing a taxpayer's rights in property sold for taxes that he be given notice of his right to redeem, such a requirement is generally regarded as jurisdictional, and therefore, the owner's right of redemption cannot be cut off unless the required notice is

given.

“Failure to give the required notice is a fundamental defect in the tax proceedings which renders the proceedings absolutely void.” Id.

Section 12-51-40(b) mandates “[a]ll delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid before a subsequent sales date, the property must be duly advertised and sold for delinquent property taxes, assessments, penalties, and costs.” (emphasis added). Section 12-51-40(c) further provides if a certified mail notice is returned, a notice must be posted “at one or more conspicuous places on the premises, in the case of real estate, reading: ‘Seized by person officially charged with the collection of delinquent taxes of (name of political subdivision) to be sold for delinquent taxes.’” S.C. Code Ann. § 12-51-40 (Supp. 2007).

In Hawkins v. Bruno Yacht Sales, Inc., 353 S.C. 31, 577 S.E.2d 202 (2003), the supreme court held the two notices at issue created artificial deadlines for payment, which contradicted the statutory language. The language in the first notice stated, “[i]f not paid on or before 31 August this property will be duly advertised and sold for delinquent taxes as described above on the first Monday in October this year.” Id. at 37, 577 S.E.2d at 205. The second notice stated the property was subject to a sale on October 2, but also provided “[a]ll tax payments must be received by September 15, 1995 to avoid your name and property being advertised in The Beaufort Gazette and The Island Packet.” Id.

The supreme court found the August and September deadlines were artificial because the sales date was October 2, and the deadlines gave the impression the taxes had to be paid weeks before the sale date. Id. at 38, 577 S.E.2d at 206. The court added “the statute does not provide that the County set a date, other than the sales date, after which the taxpayer can no longer pay his delinquent taxes before the County can begin advertising.” Id.

Here, the notice mailed to Terry set the date of sale for her property as November, 4, 2002; however, the notice also provided, “if the outstanding taxes, assessments, penalties and costs due on the property described below are not paid before October 10, 2002, the property must be advertised for sale in a newspaper of general circulation.” The additional language in the notice gave the impression Terry had to pay the taxes weeks before the date of sale, which created an artificial deadline for payment of taxes before the set sales date of November 4, 2002. Additionally, the notice posted on Terry’s property set the sale date as November, 4, 2002, but contained additional language stating “if not paid by October 10, 2002 a total cost \$100.00 will accrue [for expenses related to the levy, seizure, and sale of the property].” This language also created an artificial deadline.

Therefore, because the tax sale notices contained additional language and dates other than the sales date, they created artificial deadlines that contradicted the statutory language. See id. Thus, the master correctly found the tax sale was void.

II. Surplus Proceeds

Brown also asserts Terry waived her right to object to the sale by accepting and depositing a check for the surplus proceeds of the tax sale. We disagree.

“A waiver is a voluntary and intentional abandonment or relinquishment of a known right.” Janasik v. Fairway Oaks Villas Horizontal Prop. Regime, 307 S.C. 339, 344, 415 S.E.2d 384, 387 (1992). “Generally, the party claiming waiver must show that the party against whom waiver is asserted possessed, at the time, actual or constructive knowledge of his rights or of all the material facts upon which they depended.” Id. at 344, 415 S.E.2d at 387-88. “The burden of proof of waiver is on the party asserting it.” NationsBank v. Scott Farm, 320 S.C. 299, 303, 465 S.E.2d 98, 100 (Ct. App. 1995).

The master found Brown did not present any credible evidence to establish Terry intended to waive her rights to challenge the tax sale. Terry testified she was unaware the money was from the tax sale of her property. Brown did not present any testimony to rebut Terry’s testimony. Therefore, the master correctly found Terry did not waive her claims against Brown regarding the sale of her property.

CONCLUSION

Accordingly, the order of the master is

AFFIRMED.

HEARN, C.J., and SHORT and KONDUROS, JJ., concur.

[1] We decide this case without oral argument pursuant to Rule 215, SCACR.

STATE OF SOUTH CAROLINA
COUNTY OF MARLBORO

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

BOBBY DEAN ODOM,

Plaintiff,

vs.

**DEFENDANT DIXIE, LLC'S
NOTICE OF MOTION AND
MOTION FOR SUMMARY
JUDGMENT**

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; and EDWIN
HARDOLD ODOM, III,

Defendants.

TO: THE PLAINTIFF AND DEFENDANTS ABOVE-NAMED:

YOU WILL PLEASE TAKE NOTICE that on the 10th day after service hereof, or as soon thereafter as counsel may be heard, Defendant Dixie, LLC (“Defendant”), by and through its undersigned attorneys, will move before the Presiding Judge of the Fourth Judicial Circuit for an Order granting the Defendant summary judgment, against Plaintiff Bobby Dean Odom pursuant to South Carolina Rule of Civil Procedure, Rule 56, on the grounds that the pleadings and any affidavits that may be served upon Plaintiff prior to the hearing show there is no genuine issue as to any material fact and that Defendant is entitled to summary judgment as a matter of law.

{signature page immediately following}

ROA 058

Respectfully Submitted,

D'ALBERTO, GRAHAM & GRIMSLEY, LLC

s/Ryan J. Patane

S.C. Bar No. 103116

Benjamin E. Grimsley

S.C. Bar No. 70335

rpatane@dgglegal.com

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Post Office Box 11682

Columbia, South Carolina 29211

(803) 764-3919

Attorneys for Defendant Dixie, LLC

April 2, 2025

STATE OF SOUTH CAROLINA

COUNTY OF MARLBORO

BOBBY DEAN ODOM,
Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; and EDWIN HAROLD
ODOM, III,
Defendants.

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

**DEFENDANT DIXIE, LLC'S
MEMORANDUM IN SUPPORT OF
ITS MOTION FOR SUMMARY
JUDGMENT**

-and-

**MEMORANDUM IN OPPOSITION
TO PLAINTIFF'S MOTION FOR
SUMMARY JUDGMENT**

COMES NOW, Defendant Dixie, LLC (“Defendant”), by and through its undersigned attorneys, with this Memorandum in Support of its Motion for Summary Judgment and Memorandum in Opposition to Plaintiff’s Motion for Summary Judgment. For the following reasons, Defendant respectfully asks this Court to grant its motion summary judgment as to all its claims against Plaintiff Bobby Dean Odom and Edwin Harold Odom, III (the “Defaulting Taxpayers”) and deny Plaintiff’s Motion for Summary Judgment.

BACKGROUND

Plaintiff Bobby Dean Odom and Defendant Edwin Harold Odom, III were the record owners of certain real property in Marlboro County known as 4217 Redbud Road, McColl, South Carolina 29570, bearing TMS Number 030-00-02-049 (the “Property”). (Affidavit of Delinquent Tax Collector at ¶ 6, attached as **Exhibit 1**). The Property was being taxed in the name of the Defaulting Taxpayers. (*Id.*) The Property was sold for delinquent taxes at the Marlboro County Delinquent Tax Sale on November 7, 2022 (the “Tax Sale”) to Defendant in the amount of \$10,500.00. (Ex. 1 at ¶ 10). A tax deed was issued after the redemption period expired on July

18, 2024 and recorded on August 5, 2024 in the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80 (the “Tax Deed”).

Plaintiff filed its Complaint on November 6, 2024, seeking to set aside the Tax Sale. (Plaintiff’s Complaint at ¶¶ 8, 13; Plaintiff’s MSJ at ¶).¹ On February 28, 2024, Defendant filed a Counterclaim and a crossclaim seeking to quiet title and confirm the tax sale or, in the alternative, an action to recover the amounts due. (Counterclaim at ¶¶ 55,63;). Plaintiff filed a Motion for Summary Judgment on February 17, 2025, asking the court to declare the tax deed null and void arguing that the Notice of Levy, which was mailed to the Defaulting Taxpayers by certified mail, return receipt requested – restricted delivery on September 9, 2022, sets an artificial deadline for payment. (Plaintiff’s MSJ at ¶¶ 4,5). Plaintiff attached as Exhibit C to its MSJ an unpublished opinion of the Court of Appeals that “should not be cited or relied on as precedent”. (*See id*; *see also* Rule 268(d)(2), SCACR). Defendant filed a Motion for Summary Judgment on April 2, 2025, seeking to confirm the tax sale. Defendant filed an Affidavit of the Delinquent Tax Collector in which she avers Marlboro County followed all the mandates of the State of South Carolina regarding the seizure and sale of the Property (Ex. 1 at ¶ 14).

STANDARD

A motion for summary judgment shall be granted “if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law.” Rule 56(c), SCRCF. In considering cross motions for summary judgment, the parties concede the issue before the court should be decided as a matter of law. *Mead v. Beaufort*

¹ Plaintiff brought a second cause of action for “unjust enrichment/constructive trust only as to Defendant Edwin Harold Odom, III. This Defendant is not addressing this cause of action in this Memorandum since it is addressed to a different party.

Cty. Assessor, 419 S.C. 125, 131, 796 S.E.2d 165, 168 (Ct. App. 2016). The purpose of summary judgment is to expedite the disposition of cases which do not require the services of a fact finder. *George v. Fabri*, 345 S.C. 440, 548 S.E.2d 868 (2001).

South Carolina law requires the County to strictly comply with the tax sale statutes in the sale of property for delinquent *ad valorem* taxes. *Manji v. Blackwell*, 323 S.C. 97, 473 S.E.2d 837 (Ct. App. 1996). If the delinquent taxes remain unpaid after thirty days from the date of mailing to the defaulting taxpayer, the next step, levying on the execution, is accomplished by sending the second notice to the delinquent taxpayer. S.C. Code Ann § 12-51-40(b). This is the "Notice of Levy". If the second notice is returned, the delinquent tax collector must post a notice at the property. S.C. Code Ann § 12-51-40(c).

DISCUSSION

I. The Notice of Levy does not create an artificial deadline.

Plaintiff claims the Notice of Levy does not comply with South Carolina Code Section 12-51-40(b) because it creates an artificial deadline. Section 12-51-40-(b) provides in relevant part that:

...[a]ll delinquent notices **shall specify that if the taxes**, assessments, penalties, and costs are **not paid before a subsequent sales date**, the property must be duly advertised and sold for delinquent property taxes, assessments, penalties, and costs. The return receipt of the "certified mail" notice is equivalent to "levying by distress."

S.C. Code Ann. § 12-51-40(b) (emphasis added).

Here, Marlboro County issued the Notice of Levy on September 9, 2022. The Notice of Levy contained the following language:

Unless said taxes, penalties and costs are paid in full, all property described will be legally advertised and then sold to the highest bidder, on Monday, November 7, 2022.”

...

Taxes must be paid by Cash, Cashier’s Check, or Money Order by 5:00 PM, November 4, 2022.”²

The Notice specified that the taxes must be paid by Friday, November 4, 2022, which was the last business day before the subsequent sales date of Monday, November 7, 2022. It is the position of Plaintiff that the sale should be set aside because the delinquent taxpayer was not provided appropriate notice that he was allowed to pay the taxes up until the moment of the tax sale, including that time prior to the sale, on the day of the sale, and the payment deadline of March 4, which was a date before the sales date, created an “artificial deadline.”

However, the language at S.C. Code Ann. §12-51-40(b) is not so expansive as to require the Treasurer to take payments on the date of the sale up to the moment of the sale.

Here, the relevant statute requires the notice to specify that payment must occur “before a subsequent sales date.” This means the notice must specify that payment must occur before the actual sale DATE itself. This is exactly what the Notice of Levy provides: the notice specifies that payment of the delinquent taxes must occur before the sales date.

The Plaintiff’s argument would be more credible if the statute provided that “[a]ll delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid **before a subsequent sale.**” The inclusion of the word *date* excludes payments on the date of the sale. Or, if the Notice did not have a date, then maybe the Notice of Levy created an “artificial

² Plaintiff’s counsel conducted a cursory search of Notices issued by other South Carolina counties also specifying a deadline by which to make payments on a date before a subsequent sales date and found at least nine Counties using this language. Counsel was able to speak with 5 of these County attorneys who stated they have never had a challenge to the use of this language and, moreover, intentionally use this language to ensure compliance with the statute.

deadline” in the sense there was no deadline provided by which to make payments. Neither is the case here.

Thus, the notice on the tax bill is appropriate given the plain language of the statute. *See In re Vincent J.*, 333 S.C. 233, 509 S.E.2d 261 (1998) (citations omitted)(under the plain meaning rule, it is not the court's place to change the meaning of a clear and unambiguous statute).

Plaintiff relies on *Hawkins v. Bruno Yacht Sales* in support of its position. However, it is distinguishable from this matter. The language of Section 12-51-40(b) at the time of the delinquent tax sale in *Hawkins* was as follows: “[a]ll delinquent notices shall specify that if the taxes, assessments, penalties, and costs are **not paid on or before a subsequent sales date**”

The *Hawkins* Notice of Levy provided that taxes must be paid before a subsequent sales date, but failed to inform the taxpayer that payments could be made “on” the sales date, as required by the language of the statute at the time of the sale. *Id.* Thus, the *Hawkins* Court found the Notice of Levy created an artificial deadline.

The General Assembly amended Section 12-51-49(b) in 1996 by Act No. 431 by removing “before”, as follows: “All delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid **before** a subsequent sales date” (deleting “on or” from the statute). The change was effective June 19, 1996.

Plaintiff also cites to *Terry v. Brown*, an unpublished opinion from the Court of Appeals, in support of its position. As a threshold matter, the *Terry* opinion “has no precedential value and **should not be cited** except in proceedings in which they are directly involved.” Rule 269(d)(1) (emphasis added); *see also Lanham v. Blue Cross and Blue Shield*, 338 S.C. 343, 349, 526

S.E.2d 253 (Ct. App. 2000) (superseded on other grounds) (“it should be noted unpublished opinions have no precedential value”).

Here, there is no dispute the *Terry* opinion is not directly involved in this matter, and therefore has no precedential value in the present action. Secondly, the *Terry* opinion is distinguishable. Respectfully, the *Terry* court did not apply the amended statute to the tax sale, but merely cited to *Hawkins*, which was decided prior to the amended statutory language. At the time of the *Terry* delinquent tax sale, the General Assembly had already amended the language to read “before the sales date.” Second, the *Terry* Notice’s deadline to make payments was 25 days before the sales date (“weeks before the sales date”, as the *Terry* court states), whereas the Marlboro Notice set the deadline for payment at the close of business on the last business day *immediately before* the sales date.

Thus, the Notice of Levy did not create an artificial deadline.

II. Defendant is entitled to summary judgment as a matter of law.

Because the Notice of Levy complied with South Carolina law, and there are no issues as to any material fact raised in Plaintiff’s MSJ, Defendant is entitled to summary judgment as a matter of law.

The evidence shows the County mailed delinquent tax notices to the “best address available.” The County mailed the first notice on March 16, 2022; the second notice on September 9, 2022; posted the Property on September 28, 2022; advertised the sale in the newspaper; and mailed the redemption notice by return receipt – restricted delivery to the best address available. (Ex. 1 at ¶¶ 6-8). There is no evidence the County failed to strictly comply with the notice statutes. Defendant has presented no evidence rebutting the presumption that

Plaintiff's title is good, that the title is defective, or the County failed to give the required notices that would invalidate the tax sale proceeding. *See* Section 12-51-90(C).

Rather, Plaintiff has proven with evidence that the County followed strict statutory compliance to sell the Property, and therefore Plaintiff is entitled to an Order entering judgment in favor of Plaintiff, the fee simple owner of the Property, against Defendants, terminating any and all interests of Defendants named herein, and barring any future claims Defendants, their spouses, heirs, devisees, successors, assigns, and anyone or anything in the whole world claiming under them, irrespective of the nature of such claim, has in and to the Property.

CONCLUSION

The Notice of Levy did not create an artificial deadline by which to make payments, but, in compliance with South Carolina law, specified a date "before the sales date" by which to make payments. Plaintiff has not presented any evidence that the tax sale or tax deed should be voided, but Plaintiff has presented evidence that the County followed strict statutory compliance to sell the Property. Thus, Plaintiff's Motion for Summary Judgment should be dismissed and Defendant Dixie, LLC's Motion for Summary Judgment must be granted as a matter of law.

Respectfully submitted,

D'ALBERTO, GRAHAM & GRIMSLEY, LLC

s/Ryan J. Patane

S.C. Bar No. 103116

Benjamin E. Grimsley

S.C. Bar No. 70335

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rpatane@dgglegal.com

April 11, 2025

Attorneys for Defendant Dixie, LLC

EXHIBIT 1

STATE OF SOUTH CAROLINA

COUNTY OF MARLBORO

BOBBY DEAN ODOM,
Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT TAX
COLLECTOR; and EDWIN HAROLD ODOM,
III,

Defendants.

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

**AFFIDAVIT OF
DELINQUENT TAX COLLECTOR
(Quiet Title Action)**

PERSONALLY appeared, **Natasha Carr**, as Delinquent Tax Collector for Marlboro County, who being duly sworn, deposes and says as follows:

1. I, Natasha Carr, am the Delinquent Tax Collector for Marlboro County, South Carolina.

2. As Tax Collector for Marlboro County, I am responsible for the collection of delinquent taxes for real property. In this capacity I am familiar with the records of the office for the real property known as 4217 Redbud Road, McColl, South Carolina 29570, in Marlboro County, bearing Tax Map No. 030-00-02-049, and described more fully in **Exhibit A** (the "Property").

3. The records my office maintains for the Tax Sale of the Property were made at or near the time the originals were sent to the delinquent taxpayers and other parties entitled to notice. The records were made by a person with knowledge of the correspondence, are kept in the course of the regular business of my office, and it is the usual practice of my office to make and keep these records. Additionally, these records reflect the activity of my office in regards to the Tax Sale of the Property and reflect my office's duties in conducting tax sales.

4. I have caused to be made a copy of the Marlboro County Treasurer's delinquent tax file for the Property and have attached the same to this affidavit as Exhibit B and believe the same to be a true and correct copy of the Marlboro County Treasurer's file in this matter.

5. I am familiar with the tax sale of the Property and the issuance of the resulting tax deed.

6. On March 16, 2022, a notice of delinquent property taxes, penalties, assessments, and costs was sent by mail to the defaulting taxpayers Bobby D Odom and Edwin H Odom, III at the address of 4217 Redbud Road, McColl, South Carolina 29570, which is the best address available. This notice specified that if the taxes were not paid, the Property would be sold at the 2022 tax sale to satisfy the delinquent 2021 *ad valorem* taxes.

7. On September 9, 2022, a second notice of delinquent property taxes, penalties, assessments, and costs was sent by certified mail, return receipt requested-restricted delivery to the defaulting taxpayers Bobby D Odom and Edwin H Odom, III at the address of 4217 Redbud Road, McColl, South Carolina 29570, which is the best address available. This notice specified that if the taxes were not paid, the Property would be sold at the 2022 tax sale to satisfy the delinquency.

8. Thereafter, on September 28, 2022, the second notice was posted in a conspicuous place on the Property and contained the required statutory language.

9. The Property was then advertised for sale by public auction. The advertisement ran in a newspaper of general circulation, once a week for three consecutive weeks on October 13, 2022; October 20, 2022; and October 27, 2022.

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10. The Property was sold for delinquent taxes at the November 7, 2022 Marlboro County Delinquent Tax Sale to the Plaintiff for the sum of Ten Thousand Five Hundred and 00/100 (\$10,500.00) Dollars.

11. On September 26, 2023, neither more than forty-five (45) days nor less than twenty (20) days before the end of the redemption period, a redemption notice was mailed by certified mail – return receipt requested – restricted delivery to the defaulting taxpayers at the address of 4217 Redbud Road, McColl, SC 29570, which is best address available.

12. On September 26, 2023, neither more than forty-five (45) days nor less than twenty (20) days before the end of the redemption period, a redemption notice was mailed by certified mail – return receipt requested – restricted delivery to the defaulting taxpayers at the address of 5274 Hwy 38 South, Blenheim, SC 29516, which is the best address available.

13. Within one (1) year from the date of the November 7, 2022 tax sale, no one redeemed the Property from the tax sale by paying the delinquent *ad valorem* taxes. Thus, on July 18, 2024, I issued a Tax Deed for the Property to Dixie, LLC. The Tax Deed was recorded in the Office of the Clerk of Court for Marlboro County on August 5, 2024 in Book 816 at Page 80.

14. In my capacity as Delinquent Tax Collector for Marlboro County, I have determined that Marlboro County followed all of the mandates of the State of South Carolina statutes regarding the seizure and sale of real property for the collection of delinquent taxes in conjunction with the levy and sale of the Property.

FURTHER AFFIANT SAYETH NOT.

SWORN to before me this
April 7, 2025.

Name Printed: Roberta A. Parker
Notary Public for South Carolina
My Commission Expires: 9/19/2027



Natahsa Carr
Delinquent Tax Collector for Marlboro County

EXHIBIT A

All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; then North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

Ex

This being the same property conveyed to Virginia K.W. Odom by deed of Lawrence E. Quick recorded in Deed Book 262 at Page 45 in the Office of the Clerk of Court or Marlboro County. Thereafter, the property devised to Edwin Harold Odom, Jr. upon the death of Virginia K.W. Odom until he remarries, then to her sons Edwin Harold Odom, III and Bobby Dean Odom. Subsequently, upon the remarriage of Edwin Harold Odom, Jr., on August 5, 2008, title in the same property was vested in Edwin Harold Odom, III and Bobby Dean Odom. Thereafter, the property was conveyed to Dixie, LLC by Tax Deed of Natasha M. Carr as Delinquent Tax Collector for Marlboro County dated July 18, 2024 and recorded August 5, 2024 the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80.

TMS#: 030-00-02-049

Property Address: 4217 Redbud Road
McCull, South Carolina 29570

EXHIBIT B

DELINQUENT TAX COLLECTOR
Marlboro County
Post Office Box 407
Bennettsville, S.C. 29512



7017 1450 0000 4356 9776



RETURN SERVICE REQUESTED

Handwritten signature and date: 10-12

ANK

Bobby D Odom
& Edwin H. III
5274 Hwy 38 South
Blenheim, SC 29516

RETURN TO SENDER
ATTEMPTED - NOT KNOWN
UNABLE TO FORWARD

05118-0467
00017010707
0000-01104-10007

MARLBORO COUNTY
 DELINQUENT TAX OFFICE
 P O BOX 407
 BENNETTSVILLE, SC 29512
 843-479-5602

ELECTRONICALLY FILED - 2025 Apr 11 10:12 AM - MARLBORO - COMMON PLEAS - CASE#2024CP3400380

DATE: SEPTEMBER 20, 2023

TO: ODOM BOBBY D & EDWIN H III Bobby D Odom & Edwin H. III
 4217 REDBUD ROAD 5274 Hwy 38 South
 MCCOLL SC 29570 Blenheim, SC 29516

FROM: MARTHA L MCQUAGE
 MARLBORO COUNTY TAX COLLECTOR

RE: SALE OF PROPERTY FOR DELINQUENT TAXES

MAP # 030-00-02-049 DISTRICT 6

ITEM# 22-00787

4217 REDBUD ROAD
 5 MI E MCCOLL

4217 REDBUD ROAD

at the property listed above was sold at
 axes on NOVEMBER 07, 2022. Section
 Code of Laws provides that the defaulting
 owner or any mortgage or judgement credi-
 ty within (12) months from the date of the
 this office delinquent taxes, penalties,
 appropriate percent of interest on the total
 ou wish to redeem the above described
 will be as listed below:

- ie on or before FEBRUARY 08, 2023
- ie on or before MAY 08, 2023
- ie on or before AUGUST 08, 2023
- e' on or before NOVEMBER 08, 2023

THE ABOVE PROPERTY IS ON/BEFORE NOVEMBER 08, 2023 !!!

If you fail to redeem the property by said date, a tax deed will be issued to
 the successful bidder. No Checks!!! Money Order, Cashiers Check, or Cash Only.

U.S. Postal Service
CERTIFIED MAIL RECEIPT
 (Certified Mail Only; No Insurance Coverage Provided)
 For more information visit our website at www.usps.com

OFFICIAL USE

Postage	\$	
Certified Fee		
Return Receipt Fee (Endorsement Required)		27 2023
Restricted Delivery Fee (Endorsement Required)		

Postmark Here

00787151 030-00-02-049 R
 ODOM BOBBY D & EDWIN H III
 4217 REDBUD ROAD
 MCCOLL SC 29570

PS Form 3800, June 2002 See Reverse for Instructions

MARLBORO COUNTY
 DELINQUENT TAX OFFICE
 P O BOX 407
 BENNETTSVILLE, SC 29512
 843-479-5602

DATE: SEPTEMBER 27, 2023

TO: ODOM BOBBY D & EDWIN H III
 4217 REDBUD ROAD
 MCCOLL SC 29570

Bobby D Odom & Edwin H. III
 5274 Hwy 38 South
 Blenheim, SC 29516

FROM: MARTHA L MCQUAGE
 MARLBORO COUNTY TAX COLLECTOR

RE: SALE OF PROPERTY FOR DELINQUENT TAXES

MAP # 030-00-02-049 DISTRICT 6

ITEM# 22-00787

4217 REDBUD ROAD

5 MI E MCCOLL

4217 REDBUD ROAD

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
 Domestic Mail Only

For delivery information, visit our website at www.usps.com®

OFFICIAL USE

Certified Mail Fee \$ SEP 27 2023

Extra Services & Fees (check box, add fee as appropriate)

Return Receipt (Hard Copy) \$

Return Receipt (Electronic) \$

Certified Mail Restricted Delivery \$

Adult Signature Required \$

Adult Signature Restricted Delivery \$

Postage \$

Total P&C \$

Sent To: 00787 030-00-02-049
 Bobby D. Odom & Edwin H. III
 5274 Hwy 38 South
 Street: Blenheim, SC 29516
 City/State:

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

the property listed above was sold at
 xes on NOVEMBER 07, 2022. Section
 ode of Laws provides that the defaulting
 wner or any mortgage or judgement credi-
 y within (12) months from the date of the
 this office delinquent taxes, penalties,
 opriate percent of interest on the total
 ou wish to redeem the above described
 will be as listed below:

- ue on or before FEBRUARY 08, 2023
- ue on or before MAY 08, 2023
- ue on or before AUGUST 08, 2023
- ue on or before NOVEMBER 08, 2023

ROPERTY IS ON/BEFORE NOVEMBER 08, 2023 !!!

erty by said date, a tax deed will be issued to
 ks!!! Money Order, Cashiers Check, or Cash Only.

ELECTRONICALLY FILED - 2025 Apr 11 10:12 AM - MARLBORO - COMMON PLEAS - CASE#2024CP3400380

MARLBORO COUNTY
DELINQUENT TAX OFFICE
P O BOX 407
BENNETTSVILLE, SC 29512
843-479-5602

DATE: MARCH 23, 2023

TO: ODOM BOBBY D & EDWIN H III and Bobby D Odom & Edwin H. III
4217 REDBUD ROAD 5274 Hwy 38 South
MCCOLL SC 29570 Blenheim, SC 29516

FROM: MARTHA L MCQUAGE
MARLBORO COUNTY TAX COLLECTOR

RE: SALE OF PROPERTY FOR DELINQUENT TAXES

MAP # 030-00-02-049 DISTRICT 6

ITEM# 22-00787

4217 REDBUD ROAD

5 MI E MCCOLL

4217 REDBUD ROAD

This letter is to advise you that the property listed above was sold at public auction for delinquent taxes on NOVEMBER 07, 2022. Section 12-51-90 of the South Carolina Code of Laws provides that the defaulting taxpayer, any grantee from the owner or any mortgage or judgement creditor may redeem the above property within (12) months from the date of the delinquent tax sale by paying to this office delinquent taxes, penalties, and costs together with the appropriate percent of interest on the total bid price at the tax sale. If you wish to redeem the above described property, the redemption amount will be as listed below:

\$ <u>2,630.33</u>	(03%) due on or before	<u>FEBRUARY 08, 2023</u>
\$ <u>2,945.33</u>	(06%) due on or before	<u>MAY 08, 2023</u>
\$ <u>3,260.33</u>	(09%) due on or before	<u>AUGUST 08, 2023</u>
\$ <u>3,575.33</u>	(12%) due on or before	<u>NOVEMBER 08, 2023</u>

FINAL DATE TO REDEEM THE ABOVE PROPERTY IS ON/BEFORE NOVEMBER 08, 2023 !!!

If you fail to redeem the property by said date, a tax deed will be issued to the successful bidder. No Checks!!! Money Order, Cashiers Check, or Cash Only.

ROA 076

Comments

83

Current Year (2023) Changes



Account Information

Map Number	030-00-02-049	Real	00012168	Post Initials	F
Name 1	ODOM BOBBY D & EDWIN H III			User Initials	F
Name 2					
Address 1	5274 HWY 38 SOUTH				
Address 2	BLenheim SC 29516				
Description	4217 REDBUD ROAD				



Property Location

Location	Street Number	4217	Street Name	REDBUD ROAD
	Suffix		Dir	

Comments



CHANGE OF ADDRESS PER TREASURER - BSR 11/10/2022

Scroll by: MAP#

NOTICE OF LEVY

STATE OF SOUTH CAROLINA
COUNTY OF MARLBORO



2416542



IT IS ILLEGAL TO REMOVE UNTIL TAXES ARE PAID.
VIOLATORS WILL BE PROSECUTED.

SEIZED

To be Sold for Delinquent Taxes

Pursuant to Section 12-51-40, 1976 S.C. Code of Laws, this property is seized by person officially charged with the collection of delinquent taxes of Marlboro County to be sold for delinquent taxes. This notice is to certify that I, the undersigned Tax Collector for Marlboro County, have this day levied on:

In the Name of ODOM BOBBY D & EDWIN H III

Mailing Address: 4217 REDBUD ROAD
MCCOLL 29570

Tax Map #: 030-00-02-049

Description: 5 MI E MCCOLL 4217 REDBUD ROAD
4217 REDBUD ROAD

Acres: .00

Lot: 1

Bldg: 4

DUE BY: November 04, 2022

Unless said taxes, penalties and costs are paid in full, all property described will be legally advertised and then sold to the highest bidder, on Monday, **November 07, 2022.**

NO Personal or Business Checks after
September 30, 2022

Taxes must be paid by Cash, Cashier's Check, or
Money Order by 5:00 PM,
November 04, 2022

Martha L. McQuage
Delinquent Tax Collector, Marlboro County
105 E. Main Street
Bennettsville, SC 29512
(843) 479-5602 ext 11

ROA 078

MCQUEEN TIMOTHY ET AL	028-00-04-002	470 HWY 385	0	3	1	2,165.19
MCRAE CAROL ANN	052-01-05-008	1012 BOUNTY ACRES RD W	0	1	1	617.51
MCRAE CHARLES ETAL	041-41-01-053	DREW & JEFFERSON STS	0	1	1	150.9
MCRAE LINDA	042-00-02-027	LAUREN WILLIS RD	0	1	1	1,328.42
MCRAE MACIE	048-07-01-034	302 ZION CHURCH ST	0	0	1	150.05
MCRAE WILLIE C	034-00-03-033	214 STANTON ST	0	4	1	1,079.70
MIDFIRST BANK	032-35-05-024	123 N EVERETT ST	0	3	1	1,339.32
MIDGLEY CHARLES P JR	032-35-04-015	143 N COOK ST	0	1	1	438.54
MIDGLEY CHARLES P JR	039-00-03-060	1732 PEBBLE RD	2.74	2	0	319.85
MIDGLEY CHARLES P JR	039-00-03-065	1732 PEBBLE RD	0.32	0	0	180.26
MIDGLEY CHARLES PAUL JR	032-47-03-085	901 WMAIN ST	0	3	1	1,525.61
MILES LINWOOD	039-35-01-034	127 MILES LN	0	1	1	1,173.68
MILLER CAROLYN D	032-34-03-034	207 4TH AVE	0	1	1	394.24
MILLIGAN KIMBERLY & WHITE	039-05-07-005	212 MARSHALL ST	0	1	2	365.8
MOORE BERNARD K & COURTNEY G	013-00-02-059	HWY 177	1	0	0	304.85
MOORE BERNARD K & COURTNEY G	013-00-02-060	HWY 177	1	0	0	304.85
MOSELEY MARY E & CAMILLE BENSON	039-05-04-031	217 MARSHALL ST	0	1	1	1,225.40
MOSES LEVELL	032-40-03-013	505 GRACE ST	0	1	2	720.5
MOSES MARY LOUISE	059-09-01-012	ARDROSS ST/ HIGHLAND ST	0	0	1	163
MSD INVESTMENTS LLC	032-00-01-080	1021 CHERAW ST	0	1	1	5,774.83
MUNNERLYN CANDICE	039-06-06-093	99 RILEY ST	0	0	1	147.21
MURPHY MONNIE	032-48-06-022	221 MCCOLL ST	0	2	1	2,085.44
MX2 INC	033-36-02-030	614 HWY 15-401 BYPASS EAST	0	1	1	1,740.89
NATIONSTAR MORTGAGE LLC	010-00-01-062	726 OLD MCCOLL-CLIO RD	0	1	1	259.36
NEWTON LEASE	004-01-03-033	OFF STATE LINE RD	5	0	0	225.67
NEWTON JEFFREY ALLEN	016-01-02-065	2529 HWY 385	5	1	0	1,871.39
NICHOLS MAXINE ET AL	052-01-03-038	GRAVEL PIT RD	35	0	0	141.69
NICHOLS MAXINE ET AL	052-01-03-049	OFF COXE RD W	16.3	0	0	170.62
NICHOLS MAXINE ET AL	059-09-02-019	FOREST DRIVE	0	0	1	135.07
NOLAN JIMMY SR	039-00-06-015	SALEM RD	0	0	1	240.51
NOLAN RANDY LEON & HOLLY G	064-01-02-057	3677 HWY 38 5	16.14	5	0	383.3
NOLAN WENDY P ET AL	029-21-04-012	219 GOSPEL ST	0	2	1	731.36
NORRIS CHRISTOPHER K	029-21-04-003	103 USHER ST	0	1	1	241.44
NORRIS JOHN H	046-00-02-105	1108 FOLSTON RD	0	1	2	346.3
OCEAN PHYLLIS & JAMES W JR	039-10-03-016	1630 HOLLY ST	0	2	1	1,694.14
ODOM BOBBY D & EDWIN H III	030-00-02-049	4217 REDBUD RD	0	4	1	1,249.14
ODOM SIMON SR	014-01-03-006	AARON TEMPLE CH RD	31	0	0	233.09
ODOM WILLIAM K & TONI L V	046-00-01-076	454 CHERYL ST	0	1	1	173.14
OESTERLIN LOUYE	033-00-01-079	OFF LNY LN	1.7	0	0	347.18
OESTERLIN LOUYE	033-00-01-071	OFF JOE THOMAS LN	1.8	0	0	358.51
OLIVER ALNETTE C	032-47-04-029	216 POWERS ST	0	1	1	497.68
OLIVER ALNETTE C	039-06-01-069	CORNER OF KING & AYERS STS	0	0	1	160.63
OLIVER ALNETTE C	039-06-02-053	403 KING ST	0	1	1	829.81
OLIVER ALNETTE C	039-06-02-063	403 1/2 KING ST	0	1	1	376
OLIVER GLENDA C ET AL	013-00-03-007	3123 GARDEN RD	0	1	1	1,320.72
OLIVER GLENDA C ET AL	013-00-03-041	GARDEN RD	0	0	1	218.04
OLIVER JERRY	026-00-01-058	OFF COMMUNITY RD	0	0	1	150.34
OLIVER JERRY	026-00-01-059	OFF COMMUNITY RD	0	0	1	150.34
OLIVER JERRY	027-00-01-107	803 COUNTRY MANOR LN	0.45	0	0	267.06
OLIVER JERRY	035-01-02-070	1684 NECK RD	0	1	1	240.75
OLIVER PAMELA C	052-01-02-001	1328 MCKIVER RD	1	2	0	610.23
OLIVER WILLIAM J	046-00-02-146	1137 POLSTON RD	0.76	0	0	263.43
OLIVER WILLIAM JERRY	013-00-03-058	3109 GARDEN RD	0	0	1	210.51
OXENDINE ANTHONY B &	014-01-02-086	2062 HICKORY GROVE RD	18.1	1	0	1,326.43
PAGE JULIA B	039-06-06-058	2 ELLA ST	0	2	2	993.7
PALMER HOLLIS H	032-28-03-033	400 MCKINNON TERRACE	0	1	2	1,312.21
PANKEY KRISTAL NICOLE ETAL	048-07-02-019	CALHOUN ST	0	0	1	180.25
PARKER SANDRA E	022-01-01-076	HWY 385	0	0	1	195.37
PATH DONALD	030-00-01-028	713 OLD MCCOLL-CLIO RD	1	2	0	364.02
PATH JAMES	030-00-02-018	1620 NEW BRIDGE RD	0	2	1	530.47

ROLLER ALDON	014-01-01-016					
ROLLER ETTA B ET AL	035-01-03-050					
ROLLER ETTA B & JANET	035-01-03-020					
ROLLER JOHANNA J	029-20-02-008					
ROSS CARSON HEIRS	039-06-02-048					
RUSHING THOMAS	039-05-03-018					
SACHS WILLIAM F III	046-00-01-156					
SANDERS JAMES	039-26-02-033					
SCOTT PATRICIA A	029-20-03-027					
SEWELL LANE	032-34-05-038					
SHAW MAE	013-00-03-085					
SHAW MIRANDA JOHNSON	013-00-01-016					
SHIVE SARA C	035-01-07-002					
SIMMONS ANNIE E	032-48-06-031					
SIMMONS JOSEPHINE	052-01-05-002					
SIMMONS VICKY	039-00-04-051					
SIMPSON DENNIS	013-00-02-008					
SMITH CLARA & LEVERENE EADDY	039-14-02-015					
SMITH DANIEL JR	004-01-01-074					
SMITH DANNY & SHARON DRIGGERS	004-01-01-011					
SMITH DEARON	013-16-01-031					
SMITH ERNEST W	032-49-05-038					
SMITH JOHN L	033-00-05-019					
SMITH LUGENIA ETAL	048-07-02-005					
SMITH RICHARD C	048-07-02-039					
SMITH RICHARD C	048-07-02-049					
SMITH SHIRLEY B	038-01-01-103					
SOUTHEASTERN MODULAR HOMES INC	039-05-06-003					
SPARKMAN DONALD R	064-01-01-015					
SPEARS JOHN & WARREN SPEARS	032-28-03-025					
STEEN JOHNNY J	004-01-01-023					
STEVENSON ERVIN & LILA	032-27-01-044					
STEVENSON KEON A & MARCKIES C	039-12-01-020					
STUBBS BOBBY MOORE	029-14-06-065					
STUBBS COURTNEY	032-28-02-044					
STUBBS COURTNEY	032-33-02-032					
STUBBS KRISTAL MICHELLE O	035-01-02-094					
STUBBS REGINALD	029-28-03-008					
STUBBS SHEILA D	028-00-06-002					
STURDIVANT ERIKA Y	042-36-01-005					
STYWALL TAMMY ELLERBE	039-20-02-024					
SUNDERLAND THOMAS & CINDY	029-27-02-054					
SUTTON GLENDA FAYE	058-34-01-014					
SUTTON RANDOLPH	020-01-05-006					
SUTTON RANDOLPH JR	013-00-03-096					
SWINNEY WILLIE & JULIA MAE	042-36-01-011					
SYMEONIDIS SOLON	041-34-01-019					
TAYLOR TAMMY	059-00-01-008					
TERRY ALGERNON P	049-01-01-083					
TERRY FARMS	049-01-01-010					
TERRY MARLBORO B	049-01-01-076					
THOMAS BARRY	039-04-01-004					
THOMAS BERNARD & ETAL	032-41-06-003					
THOMAS BERNARD & ETAL	039-05-07-034					
THOMAS BETTY & LEROY JR	032-47-04-028					
THOMAS FREDERICKA	020-01-01-049					
THOMAS HENRY L & ROSE MAE	039-04-01-024					
THOMAS JESSIE M & JESSIE	041-01-02-102					

ELECTRONICALLY FILED APR 14 10:42 AM MARLBORO - COMMON PL EAS CASE #2024C03400380

ROA 070

10/13/22

DELINQUENT TAX SALE

Name	Map #	Desc	Acres	Bldgs	Lots	Total Tax	Name	Map #
MARTINEZ GERALDO	032-35-01-038	900 EAST MAIN ST	0	4	1	2,704.03	FATE PATRICIA & MELISSA	030-22-02-007
MARTINEZ GERALDO	032-42-02-011	118 SOUTH JORDAN ST	0	3	1	1,844.07	PATTERSON BRANDI	029-20-01-031
MARTINEZ GERALDO	032-42-05-015	103 TOWNSEND ST	0	2	1	934.15	PAULING SHIRLEY MA	032-34-05-006
MARTY WRIGHT HOME SALES INC	030-00-02-142	121 SANDPIPER LN	1	1	0	235.59	PEE DEE PROPERTIES	033-43-01-001
MCCALL ARTHUR JR	048-07-01-032	2418 ZION CHURCH ST	0	1	1	148.12	PEELER PATRICIA ET AL	029-20-01-012
MCCALL ARTHUR JR	048-07-02-038	515 ZION ST	0	1	1	176.35	PEGUES WANDA G	029-20-03-039
MCCALL ARTHUR JUNIOR	048-07-02-010	502 ZION ST	0	1	1	516.8	PERKINS GROVER C	073-01-01-125
MCCALL LAUREN ASHLEIGH	039-20-01-042	535 SALEM RD	0	2	1	1,041.96	PHILLIPS SHERRY & KENNETH	041-43-01-010
MCCALL MICHAEL SHAWN TRESE	041-00-01-004	MARY HUBBARD RD	17.6	0	0	538.59	POE JACOLBY & AMANDA TOWNSEND	052-01-03-027
MCCALL WESLEY & JANIE	041-41-01-025	DREW ST	0	0	1	154.13	FOUNCY PRENTISS	046-00-01-140
MCCALL WESLEY HEIR	048-00-01-014	HWY 331 SOUTH	0	0	1	127.8	PRIMUS FRED & PRISCILLA	041-00-01-097
MCCALL WILLIE & RUSSELLA	032-35-07-020	403 N JORDAN ST	0	2	1	475.06	PRINCE BETTY RUTH	039-12-04-006
MCCOLL FRANK R	032-28-03-001	302 N COOK ST	0	4	3	1,316.63	PRIVATTE DANNY	013-29-01-012
MCCOLL GLORIA J	039-14-01-039	336 J PLEDGER LN	0	1	1	179.12	PROPERTY NETWORK LLC	013-31-01-019
MCCOLL JOSHUA	048-00-02-068	OFF ZION CHURCH ST	0	0	1	169.01	PROPERTY NETWORK LLC	014-01-01-044
MCCOLLUM JAMES LEE	048-00-02-018	2341 ZION CHURCH RD	0	1	1	1,524.43	PROPERTY NETWORK LLC	016-01-03-034
MCCOY JAMES	032-48-03-054	117 SPENCER ST	0	2	1	652.07	PROPERTY NETWORK LLC	019-01-01-070
MCCOY JAMES	032-48-07-035	111 KING ST	0	1	1	1,035.72	PROPERTY NETWORK LLC	032-47-02-043
MCCOY JARMAINE	032-47-05-021	303 MYRTLE ST	0	2	2	1,730.39	PROPERTY NETWORK LLC	035-01-02-087
MCGRIFF PATRICIA	026-00-01-052	2098 BRICKYARD RD	0	0	1	202.85	PURVIS GARRY & CHIQUITA	032-34-03-051
MCKIVER CHERYL ET AL	032-47-03-028	129 STORNAWAY ST	0	1	1	538.21	PURVIS LUCY OTELIA & C SMITH	032-49-01-025
MCLAIN MARQUITA	039-04-04-013	WILLIAMS ST	0	0	1	188.53	PURVIS MAGGIE S	039-06-02-013
MCLAIN TAMEKA	029-28-03-034	301 WENNANCE AVE	0	1	1	740.69	PURVIS MAGGIE SHAVIEL	039-06-02-065
MCLAIN WILSON	046-00-01-072	1116 STONEAWAY RD	0	4	2	222.24	QUICK JO EST & ANNA Q	013-00-01-106
MCLAURIN C S III	029-21-02-045	C W LOVE AVE	0	0	1	160.32	QUICK MARY L	023-01-05-003
MCLEOD ANNIE F	049-01-03-008	2763 HWY 9 EAST	0	1	1	221.92	QUICK ROCKY L	039-00-03-025
MCLEOD BARBARA	033-00-01-136	1817 EAST MAIN ST EXT	0	1	1	323.54	QUICK WILLIE A	033-15-01-013
MCLEOD JAMES L	039-04-01-020	119 COURT ST	0	2	1	229.08	R & M PROPERTY SOLUTIONS LLC	030-00-01-010
MCLEOD JAMES L	039-04-01-021	COURT ST	0	0	1	133.47	RATCLIFF EVA MAE L	028-43-01-023
MCLEOD JAMES SR ET AL	032-47-04-017	209 BOUCHIER ST	0	1	1	515.47	RAY ADREAELL T & MARGARET M	032-47-01-015
MCLEOD JAMES SR ET AL	032-47-04-018	142 MARSHALL ST	0	2	1	3,013.78	RAY CRAIG	013-00-02-013
MCLEOD JAMES SR ET AL	032-48-07-010	200 SPENCER ST	0	2	1	1,193.63	RAY CRAIG	035-01-07-058
MCLEOD JAMES SR ET AL	032-34-01-047	2ND AVE	0	0	1	138.53	RAY CURTIS & MISTY	023-01-02-050
MCLEOD JAMES SR ET AL	039-06-01-016	11 KINNEY ST	0	1	1	856.98	REDBROOK DEBRA K & PHILLIP J	029-14-04-025
MCLEOD JAMES SR ET AL	039-06-02-060	RAILRD, ALLEY	0	0	1	165.69	REDBROOK PHILLIP J	029-14-04-023
MCLEOD JAMES SR ETAL	039-06-01-017	9 1/2 KINNEY ST	0	1	1	906.76	REESE GREGORY & ANTHONY	039-00-01-030
MCLEOD JAMES SR ETAL	039-06-02-067	204 JENNINGS ST	0	1	1	1,084.70	RICHARDSON HOWARD & MILDRED	039-06-03-031
MCLEOD TRACEY	039-06-02-068	202 JENNINGS ST	0	2	1	553.57	RICHARDSON ROBERT	014-01-03-015
MCLEOD WILLIAM J	039-04-04-030	1012 1/2 W MAIN ST	0	2	1	1,402.68	RIDGES JEROME	033-00-03-026
MCNEIL BETTY L ET AL	032-34-06-002	511 MILES ST	0	1	1	534.3	RIDGES JIMMY L	021-01-02-035
MCNEIL HAMPTON	039-06-05-012	OFF AMELIA ST	0	0	1	174.45	ROBERTS HEATHER	047-00-01-111
MCNEIL HAMPTON & ROSA L	039-06-05-025	18 AMELIA ST	0	1	1	393.14	ROBERTS PHILLIP & KIMBERLY	073-01-01-149
MCNEIL HAMPTON III	034-00-01-114	122 PEARCE LN	0	0	1	233.15	ROBERTS PHILLIP & KIMBERLY	073-01-01-185
MCNEIL HERBERT S JR	032-28-03-015	407 COLLEGE HEIGHTS	0	2	2	1,462.42	ROBINSON DOROTHY & JAMES	020-01-05-121
MCNEIL JIMMY LEE	039-06-02-023	HUDSON ST	0	0	1	129.78	ROBINSON JACOB	032-34-05-023
MCNEIL MAGDALINE	033-00-03-019	103 KAREN CIRCLE	0	2	1	1,746.85	ROBINSON MAYME	
MCPHATTER EMMA &	048-00-03-015	226 STANFIELD LN	0.7	1	0	1,841.02		

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ROA 080

DELINQUEN

Name	Map #	Desc	Acres	Bldgs	Lots	Total Tax
NOLAN JIMMY SR	039-00-06-015	SALEM RD	0	0	1	240.51
NOLAN RANDY LEON & HOLLY G	064-01-02-057	3677 HWY 38 S	16.14	5	0	383.3
NOLAN WENDY P ET AL	029-21-04-012	219 GOSPEL ST	0	2	1	731.36
NORRIS CHRISTOPHER K	029-21-04-003	103 USHER ST	0	1	1	241.44
NORRIS JOHN H	046-00-02-105	1108 POLSTON RD	0	1	2	346.3
OCEAN PHYLLIS & JAMES W JR	039-10-03-016	1630 HOLLY ST	0	2	1	1,694.14
ODOM BOBBY D & EDWIN H III	030-00-02-049	4217 REDBUD RD	0	4	1	1,249.14
ODOM SIMON SR	014-01-03-006	AARON TEMPLE CHURCH RD	31	0	0	233.09
ODOM WILLIAM K & TONI L V	046-00-01-076	454 CHERYL ST	0	1	1	173.14
OSTERLIN LOUYE	033-00-01-079	OFF LANEY LANE	17	0	0	347.18
OSTERLIN LOUYE	033-00-01-071	OFF JOE THOMAS LANE	18	0	0	355.51
OLIVER ALNETTE C	032-47-04-029	216 POWERS ST	0	1	1	497.68
OLIVER ALNETTE C	039-06-01-069	CORNER OF KING & AYERS STS	0	0	1	160.63
OLIVER ALNETTE C	039-06-02-053	403 KING ST	0	1	1	829.81
OLIVER ALNETTE C	039-06-02-063	403 1/2 KING ST	0	1	1	376
OLIVER GLENDA C ET AL	013-00-03-007	3123 GARDEN RD	0	1	1	1,320.72
OLIVER GLENDA C ET AL	013-00-03-041	2.5 MI NE WALLACE	0	0	1	218.04
OLIVER JERRY	026-00-01-058	OFF COMMUNITY RD	0	0	1	150.34
OLIVER JERRY	026-00-01-059	OFF COMMUNITY RD	0	0	1	150.34
OLIVER JERRY	027-00-01-107	803 COUNTRY MANOR LN	0.45	0	0	267.06
OLIVER JERRY	035-01-02-070	1684 NECK RD	0	1	1	240.75
OLIVER PAMELA C	052-01-02-001	1328 MCKIVER RD	1	2	0	610.23
OLIVER WILLIAM J	046-00-02-146	1137 POLSTON RD	0.76	0	0	263.43
OLIVER WILLIAM JERRY	013-00-03-038	3109 GARDEN RD	0	0	1	210.51
PAGE JULIA B	039-06-06-058	2 ELLA ST	0	2	2	993.7
PALMER HOLLIS H	032-28-03-033	400 MCKINNON TERRACE	0	1	2	1,312.21
PARKER SANDRA E	022-01-01-076	HWY 385	0	0	1	195.37
PATE DONALD	030-00-01-028	713 OLD MCCOLL CLIO RD	1	2	0	384.02
PATE JAMES	030-00-02-018	1620 NEW BRIDGE RD	0	2	1	530.47
PATE JOHN C & DIANE	040-01-01-045	407 MCCOLLUM ST	0	0	1	133.5
PATE PATRICIA & MELISSA	030-22-02-007	560 NEW BRIDGE RD	0	1	2	504.4
PAULING SHIRLEY MA	032-34-05-006	414 3RD AVE	0	2	1	484.14
PEE DEE PROPERTIES	035-43-01-001	HWY 15-401 BYPASS E	1.28	0	0	1,002.04
PEELER PATRICIA ET AL	029-20-01-012	204 W GIBSON AVE	0	0	1	222.43
PEGUES WANDA G	029-20-03-039	211 W RAILROAD AVE	0	0	1	193.61
PERKINS GROVER C	073-01-01-125	127 HOOD RD	4	1	0	380.02
PHILLIPS SHERRY & KENNETH	041-48-01-010	400 SOCIETY ST	0	8	1	565.59
POE JACOLBY & AMANDA TOWNSEND	052-01-05-027	1022 HOUNTY ACRES RD W	0	0	1	180.26
POUNCY PRENTISS	046-00-01-140	506 WANDA ST	0	2	1	492.06
PRIMUS FRED & PRISCILLA	041-00-01-097	1322 MCQUAGE FARM RD	1.45	0	0	346.19
PRINCE BETTY RUTH	039-12-04-006	127 & 129 MCRAE ST	0	1	1	653.47
PRIVATTE DANNY	013-29-01-012	WALLACE DRIVE	0	1	1	289.59
PURVIS LUCY OTELIA & C SMITH	032-49-01-025	6 SUNNYBANK ST	0	1	1	520.26
PURVIS MAGGIE S	039-06-02-013	213 JENNINGS ST	0	1	1	1,798.5
PURVIS MAGGIE SHAVIEL	039-06-02-065	215 JENNINGS ST	0	0	1	206.85
QUICK J O EST & ANNA Q	013-00-01-106	4035 DELTA HEIGHT RD	.45	0	0	127.02

DELINQUENT

Name	Map #	Desc	Acres	Blids	Lots	Total Tax
MCQUEEN GERALD	012-49-03-050	203 HENRY ST	0	0	2	214.12
MCQUEEN GERALD L	032-14-01-052	501 N COOK ST	0	1	1	353.69
MCQUEEN TIMOTHY ET AL	023-00-04-002	470 HWY 385	0	3	1	2,165.19
MCRAE CAROL ANN	052-01-05-008	1012 DOUNTY ACRES RD W	0	1	1	617.51
MCRAE CHARLES ETAL	041-41-01-063	DREW & JEFFERSON STS	0	1	1	150.9
MCRAE LINDA	042-00-02-027	LAUREN WILLIS RD	0	1	1	1,338.42
MCRAE WILLIE C	034-00-03-033	214 STANTON ST	0	4	1	1,079.70
MIDFIRST BANK	032-35-05-024	123 N EVERETT ST	0	3	1	1,389.22
MIDGLEY CHARLES P JR	032-35-04-015	143 N COOK ST	0	1	1	438.54
MIDGLEY CHARLES P JR	039-00-03-060	1732 PEBBLE RD	2.74	2	0	319.86
MIDGLEY CHARLES P JR	039-00-03-065	1732 PEBBLE RD	0.32	0	0	150.26
MIDGLEY CHARLES PAUL JR	032-47-03-085	901 W MAIN ST	0	3	1	1,525.61
MILES LINWOOD	039-35-01-034	127 MILES LANE	0	1	1	1,173.68
MILLER CAROLYN D	032-34-03-034	207 4TH AVE	0	1	1	394.24
MILLIGAN KIMBERLY & WHITE	039-05-07-005	212 MARSHALL ST	0	1	2	363.8
MOORE BERNARD K & COURTNEY G	013-00-02-059	HWY 177	1	0	0	304.85
MOORE BERNARD K & COURTNEY G	013-00-02-060	HWY 177	1	0	0	304.85
MOSELEY MARY E & CAMILLE BENSON	039-05-04-031	217 MARSHALL ST	0	1	1	1,225.40
MOSÉS LEVELL	032-40-03-013	505 GRACE ST	0	1	2	720.5
MOSES MARY LOUISE	059-09-01-012	ALDROSS ST/HIGH-LAND ST	0	0	1	163
MSD INVESTMENTS LLC	032-00-01-030	1021 CHERAW ST	0	1	1	5,774.83
MUNNERLYN CANDICE	039-06-06-093	99 RILEY ST	0	0	1	147.21
MURPHY MONNIE	032-48-06-022	221 MCCOLL ST	0	2	1	2,095.41
MX2 INC	033-36-02-030	614 HWY 15-401 BYPASS E	0	1	1	1,740.89
NATIONSTAR MORTGAGE LLC	030-00-01-062	726 OLD MCCOLL-CLIO RD	0	1	1	259.36
NEWTON ELEASE	004-01-03-033	OFF STATE LINE RD	5	0	0	225.67
NEWTON JEFFREY ALLEN	016-01-02-065	2529 HWY 385	5	1	0	1,671.39
NICHOLS MAXINE ET AL	052-01-03-038	GRAVEL PIT RD	35	0	0	141.69
NICHOLS MAXINE ET AL	052-01-03-049	OFF COXE RD W	16.3	0	0	170.62
NICHOLS MAXINE ET AL	059-09-02-019	FOREST DR	0	0	1	135.07
NOLAN JIMMY SR	039-00-06-015	SALEM RD	0	0	1	240.51
NOLAN RANDY LEON & HOLLY G	064-01-02-057	3677 HWY 385	16.14	5	0	383.3
NOLAN WENDY P ET AL	029-21-04-012	219 GOSPEL ST	0	2	1	731.36
NORRIS CHRISTOPHER K	029-21-04-003	103 USHER ST	0	1	1	241.44
NORRIS JOHN H	046-00-02-105	1108 POLSTON RD	0	1	2	346.3
OCEAN PHYLLIS & JAMES W JR	039-10-03-016	1630 HOLLY ST	0	2	1	1,694.14
ODOM BOBBY D & EDWIN H III	030-00-02-049	4217 REDBUD RD	0	4	1	1,249.14
ODOM SIMON SR	014-01-03-006	AARON TEMPLE CH RD	31	0	0	233.09
ODOM WILLIAM K & TONI L V	046-00-01-076	454 CHERYL ST	0	1	1	173.14
OESTERLIN LOUYE	033-00-01-079	OFF PLANEY LANE	1.7	0	0	347.18
OESTERLIN LOUYE	033-00-01-071	OFF JOE THOMAS LANE	1.8	0	0	358.51
OLIVER ALNETTE C	032-47-04-029	216 POWERS ST	0	1	1	497.68
OLIVER ALNETTE C	039-06-01-069	CORNER OF KING & AYERS STS	0	0	1	160.63
OLIVER ALNETTE C	039-06-02-053	403 KING ST	0	1	1	829.81
OLIVER ALNETTE C	039-06-02-063	403 1/2 KING ST	0	1	1	376
OLIVER GLENDA C ET AL	013-00-01-007	3103 S BIRCH ST	0	1	1	1,111.11

Field Report - Marlboro, SC

030-00-02-049

PostingPro

00787

Property Data

Property Number: 2416542
Posting Year: 2022
Parcel No. 030-00-02-049
County Item No. 00787
Property Type: Real Estate

County Provided Property Description

Owner: ODOM BOBBY D & EDWIN H III
Mail Address 1: 4217 REDBUD ROAD
Mail City/State/Zip: MCCOLL 29570
Dese: 5 MI E MCCOLL 4217 REDBUD ROAD
Property Address1: 4217
Property Address1: REDBUD ROAD

Posting Confirmation

Geo URI: geo:34.64382,-79.48914
Completed: 9/28/2022 4:27:00 PM
Disposition: Complete
Field Agent: Blake Hayes (bhayes)



I, Blake Hayes personally placed the attached Real Estate notice on the above referenced property.

Blake Hayes

Palmetto Posting, Inc

Delinquent Taxes - Walkin



Partial Refund



Bad Check



Bankruptcy



Update Delinquent Cost

Receipt Search

Receipt Number

015101-233



Transaction Codes and Dates

Status PAID

Initials

Date 08/05/24 NC

Print Code

Refund

Check # 556

Alerts

Check Unpaid/Delq Taxes
Penalty Abated

Taxpayer's Information

Name
 Name 2
 Address 1
 Address 2
 Address 3
 County

Real Estate Information

Map Number M/R MH #
 Tax ID PIN
 MH Serial #
 Description 1
 Description 2
 Location

Tax Information

	Net	County	Homestead
County	861.45	861.45	.00
City	.00	.00	.00
Fee	235.00		
LOST Credit	74.33		
Sub Total	1,022.12		
Penalty	.00	Interest <input type="checkbox"/> 0.00%	
		Cost	Total Due
Net Total	1,022.12	.00	1,022.12

District and Town Codes

District
 Town .0
 Levy Year

Transaction Information

Issue Date

Comments and Codes

Tax Collector Comm.
 Tax Collector Code
 Auditor Comm.
 Auditor Code
 Certify

Auditor Reference

Replaced By
 Replaces
 Asst Abatement
 Asst Added
 Total Asst

Treasurer Posting

Current Taxes - Walkin



Partial Refund



Bad Check



Bankruptcy

Receipt Search

Receipt Number

015152243



Find

Transaction Codes and Dates

Status

Initials

Date 00/00/00

Print Code P

Refund

Check #

Alerts

Check Unpaid/Delq Taxes

Taxpayer's Information

Name 1 ODOM BOBBY D & EDWIN H III

Name 2

Address 1 5274 HWY 38 SOUTH

Address 2

Address 3 BLENHEIM SC 29516

Country

Real Estate Information

Map Number 030-00-02-049

M/R MH #

Tax ID

PIN

MH Serial #

Description 1 4217 & 4227 REDBUD ROAD

Description 2 5 MI E MCCOLL - 020-22-11-535

Location 4217 REDBUD ROAD

Tax Information

	Net	County	Homestead
County	865.00	= 865.00	= .00
City	.00	= .00	= .00
Fee	235.00		
LOST Credit	69.23		
Subtotal	1,030.77		
Penalty	.00		
Total Due	1,030.77		

Interest 0.00%

District and Town Codes

District 6 364.98

Town .0

Levy Year 2024

Transaction Information

Issue Date 10/07/24

Due Date

Comments and Codes

Treas Comm.

Treasurer Code

Aud Comm.

Auditor Code

Auditor Reference

Replaced By

Replaces

Asst Abated

Asst Added

Total Asst 2370

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Marlboro County Delinquent Tax

Post Office Box 407, Bennettsville, South Carolina 29512

Telephone: 843-479-5602 ext. 210 Fax: 843-479-5697

ncarr@marlborocounty.sc.gov

TO: DIXIE, LLC
5424 MCFARLAND ROAD
INDIANAPOLIS, IN 46227

FROM: Natasha M. Carr
Marlboro County Delinquent Tax Collector

DATE: JULY 17, 2024

SUBJECT: 2022 Tax Sale – Date of Sale: November 7, 2022 – Bidder #0089



You purchased the below property at the 2022 Tax Sale, and I have your tax sale deed(s) ready to record in the name of DIXIE, LLC. (Please confirm the name and mailing address). Below is an itemized list of the fee(s) and cost(s) for the deed preparation, documentary (DOC) fee, and recording fee for each property and a TOTAL AMOUNT DUE.

TAX MAP NUMBER AND ITEM #	DEED PREPARATION	DOC FEE	RECORDING FEE	TOTAL DUE
039-05-02-003 00347✓	\$100.00	\$11.10	\$15.00	\$126.10
032-47-03-016 00349✓	\$100.00	\$11.10	\$15.00	\$126.10
032-35-10-037 00340✓	\$100.00	\$11.10	\$15.00	\$126.10
032-34-03-053 00353✓	\$100.00	\$14.80	\$15.00	\$129.80
032-28-05-043 00345✓	\$100.00	\$9.25	\$15.00	\$124.25
039-06-06-058 00824	\$100.00	\$12.95	\$15.00	\$127.95
030-00-02-049 00787✓	\$100.00	\$38.85	\$15.00	\$153.85
032-35-10-037 00340	\$100.00	\$11.10	\$15.00	\$126.10
TOTAL AMOUNT DUE: \$800.00 700.00		109.15 \$120.25	105.00 \$120.00	914.15 \$1,040.25

Pl
8-2-24

Please mail a check/money order for the total amount of \$1,040.25, payable to the Marlboro County Delinquent Tax at the above address and I will have the deed recorded and mail you a copy and mail the original deed(s) to you when it is returned to this office.

The penalties and costs have been removed from the 2023 taxes and 2024 taxes must be paid by January 16, 2025, without any penalties, and both tax years are your responsibility.

For your information, I have also enclosed a copy of the 2023 tax statement which is payable to the Delinquent Tax Office, PO Box 407, Bennettsville, SC 29512 and a copy of the 2023 tax statement which is payable to the Marlboro County Treasurer's Office, PO Box 505, Bennettsville, SC 29512

ROA 086

DELINQUENT TAX COLLECTOR
Marlboro County
Post Office Box 419 407
Bennettsville, S.C. 29512

3-31-23



RETURN SERVICE REQUESTED

TO: ODOM BOBBY D & EDWIN H III and
4217 REDBUD ROAD
MCCOLL SC 29570

295 NEE E 72210103/28/25
RETURN TO SENDER
EDWIN
HAY 338 S
BENNETT SC 29516-6404
RETURN TO SENDER

2951276467

Tax Collector Posting

Delinquent Taxes - Walkin



Partial Refund



Bad Check



Bankruptcy



Update Delinquent Cost

Receipt Search

Receipt Number

07948213



Find

Transaction Codes and Dates

Status PAID Initial:
 Date 11/20/22 TS Print Code
 Refund Check #

Alerts

Tax Sale 2022 00787 - Sold At Sale

Taxpayer's Information

Name ODOM BOBBY D & EDWIN H III
 Name 2
 Address 1 4217 REDBUD ROAD
 Address 2
 Address 3 MCCOLL SC 29570
 County

Real Estate Information

Map Number 030.00.02.049 M/R MH #
 Tax ID PIN
 MH Serial #
 Description 1 5 MI E MCCOLL ADH22-00787
 Description 2 4217 REDBUD ROAD
 Location 4217 REDBUD ROAD

Tax Information

	Net	County	Homestead
County	842.49	= 842.49	- .00
City	.00	= .00	- .00
Fee	205.00		
LOST Credit	65.63		
Sub Total	981.86		
Penalty	147.28	Interest <input type="checkbox"/> 15.00%	
Net Total	1,129.14	+ Cost 120.00	= Total Due 1,249.14

District and Town Codes

District 6 355.48
 Town .0
 Levy Year 2021

Transaction Information

Issue Date 00/00/00

Comments and Codes

Tax Collector Comm.
 Tax Collector Code BID
 Auditor Comm.
 Auditor Code
 Certify

Auditor Reference

Replaced By
 Replaces
 Asst Abatement
 Asst Added
 Total Asst 2370

Sale Year 2022

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Search Alerts

Item Number

Initials

Sold 11/16/2022

Account Information

Map Number Real PIN

Name MH VIN

Descriptive Information

New Owner Sale Number Posting Initials

Comments

Deed Ref Acres Classes

Description 1 Lots

Description 2 Buildings

Location Assessment

Taxes Due

Receipt Number	Amount	Current
015020-22-3	1,016.19	Yes
014946-21-3	1,249.14	
Total	2,265.33	

Bid Information

Bidder

Amount Paid Date

Redemption Information

Redeemed By

Title

On/Before	Amount	Date
02/08/23	2,630.33	
05/08/23	2,945.33	Amount
08/08/23	3,260.33	Interest
11/08/23	3,575.33	Rent

Paid

Title Search Applied

Fee Amount Date

Total Redemption

STATE OF SOUTH CAROLINA

COUNTY OF MARLBORO

BOBBY DEAN ODOM,

Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; AND EDWIN
HAROLD ODOM, III,

Defendants.

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

**DEFENDANT DIXIE, LLC'S
MOTION TO ALTER OR AMEND A
JUDGMENT PURSUANT TO RULE
59(e), SCRPC**

Defendant Dixie, LLC (the "Defendant"), by and through the undersigned counsel, respectfully moves, pursuant to Rule 59(e) of the South Carolina Rules of Civil Procedure, for this Honorable Court to reconsider its June 2, 2025 Order (the "Order") granting Plaintiff's motion for summary judgment and denying Defendant's motion for summary judgment.

The sole basis of Plaintiff's Motion for Summary Judgment is a question of law, specifically, if language in the Notice of Levy creates an "artificial deadline" such that the tax sale must be set aside and the tax deed voided. Defendant maintains that the Notice complies with Section 12-51-40, *et seq.*, of the South Carolina Code in all respects.

Respectfully, and for the reasons set forth herein, the Court should grant Defendant's motion to reconsider, reverse and vacate the June 2, 2025 Form 4 Order, and issue an order denying Plaintiff's motion for summary judgment and granting Defendant's motion for summary judgment.

BACKGROUND

This is an action to set aside a tax sale of certain real property located in Marlboro County that was sold for delinquent *ad valorem* taxes at the 2022 Marlboro County Delinquent Tax Sale.

Plaintiff, one of two defaulting taxpayers,¹ filed a motion for summary judgment on February 17, 2025 on the sole basis that the Notice of Levy (the “Notice”) sets an artificial deadline for payment and therefore the tax sale deed is null and void. Defendant filed a Motion for Summary Judgment on April 2, 2025, and filed a memorandum in support of its motion for summary judgment and in opposition to Plaintiff’s motion (the “Memo”) on April 11, 2025. The Honorable Milton G. Kimpson held a hearing on Plaintiff’s motion for summary judgment, Defendant’s motion for summary judgment, and Defendant Natasha M. Carr, Marlboro County Delinquent Tax Collector’s (the “County”) motion for summary judgment, on April 21, 2025. A Form 4 Order was issued by Judge Kimpson on June 2, 2025 denying Defendant’s motion, granting Plaintiff’s motion, and denying the County’s motion.

Now, for the reasons contained herein, Defendant respectfully requests that the Court grant Defendant’s motion to reconsider, reverse and vacate its June 2nd Order, and issue an order denying Plaintiff’s motion for summary judgment and granting Defendant’s motion for summary judgment.

LEGAL STANDARD

A Rule 59(e) motion is not only a vehicle by which to request that the trial court alter or amend a judgment but may also operate as a vehicle to seek reconsideration of issues and arguments raised when it is believed that the court has misunderstood or failed to fully consider an issue or argument. *Elam v. S.C. Dep’t of Transp.*, 361 S.C. 9, 21, 602 S.E.2d 772, 778 (2004). “A motion under Rule 59(e) long has been viewed as ‘motion for reconsideration’ despite the absence of those words from the rule.” *Id.* “Consequently, a party usually is allowed to ask the court to reconsider its decision even if it means rehashing all or part of an argument previously

¹ Defendant Edwin Harold Odom, III, is the second defaulting taxpayer.

presented.” *Id.* at 21, 602 S.E.2d at 778–79 (citing *Arnold v. State*, 309 S.C. 157, 420 S.E.2d 834 (1992)). “There is nothing unfair in allowing a party one final chance not only to call the court’s attention to a possible misapprehension of an earlier argument, but also to revisit a previously raised argument. It is inherently unfair to disallow such an opportunity.” *Id.* at 22, 602 S.E.2d at 779.

The South Carolina Rules of Civil Procedure “contemplate two basic situations in which a party should consider filing a Rule 59(e) motion. *Elam v. S.C. Dep’t of Transp.*, 361 S.C. 9, 24, 602 S.E.2d 772, 780 (2004). Those situations are as follows:

A party *may wish* to file such a motion when she believes the court has misunderstood, failed to fully consider, or perhaps failed to rule on an argument or issue, and the party wishes for the court to reconsider or rule on it. A party *must* file such a motion when an issue or argument has been raised, but not ruled on, in order to preserve it for appellate review.

Id. (emphasis in original).

ARGUMENT

The Court should reconsider its ruling granting Defendant’s motion for summary judgment. From reviewing the Order issued by the Court on June 2, 2025, it appears to Defendant that the Court has not made a ruling on the discrete issue of whether the language in the Notice violated the applicable statutory language found in South Carolina Code Section 12-51-40(b). Second, the Order does not rule upon the issue of whether the Court’s decision considered the unpublished opinion cited by Plaintiff in its motion.

1. The Order does not address the impact of the amended statutory language.

First, the Order makes no mention of Defendant’s arguments that the change in statutory language – which occurred *after* the 1995 tax sale at issue in *Hawkins v. Bruno Yacht Sales*, 353 S.C. 31, 577 S.E.2d 202 (2003) – renders the Notice in compliance with statutory law.

The Notice states the following regarding a deadline for payment: “unless said taxes, penalties and costs are paid in full, all property described will be legally advertised and then sold to the highest bidder on Monday, November 7, 2022. [] Taxes must be paid by Cash, Cashier’s Check, or Money Order by 5:00 PM, November 4, 2022.”

Citing *Hawkins*, South Carolina Code Section 12-51-40(b), and an unpublished opinion (discussed *infra*), Plaintiff argues the Notice’s payment deadline, like the payment deadlines in *Hawkins* and in the unpublished opinion, creates an artificial deadline because it “does not constitute strict compliance with the tax sale statute.”

Defendant argued at the hearing and in its Memo that *Hawkins* is distinguishable from the present case because *Hawkins* was decided on a prior version of the statute. The 1995 version of the statute stated, regarding a payment deadline: “all delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid **on or before** a subsequent sales date.” (emphasis added).

The *Hawkins* court, agreeing with the Court of Appeals, states the payment deadline was artificial because it (1) “contradicted the statutory language requiring that the notice inform the delinquent taxpayer that the taxes must be paid ‘before a subsequent sales date’” as opposed to on sales date *and* (2) because the payment deadline was weeks before the sale date yet the statute required the notice to state payment could be made “on” the sales date. (*Hawkins*, 353 S.C. at 37-38.)

In 1996, the General Assembly amended this statute to remove the words “on or”, and the statute now reads: “all delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid **before** a subsequent sales date.” (emphasis added, the phrase “on or” deleted by

the amendment). Respectfully, though raised, the Court did not address whether the change in the statutory language impacts the Notice at issue here.

There is no dispute that the tax sale occurred after the 1996 statutory change. Presently, to comply with the statute, the Notice **cannot** specify that the taxes may be paid “on” the sales date. That option is off the table; specifying a payment deadline “on” the sales date would have been in violation of the present statutory language. Nor is November 4 an artificial deadline because it is not only a date “before a subsequent sales date,” which sales date was November 7, but it is *directly* before the sales date. Friday, November 4 was the closest possible business day leading up to the Monday, November 7 subsequent sales date – not “weeks before the date of sale” as was the payment deadline in *Hawkins*. Thus, the Notice is in compliance with South Carolina law.

2. The Order does not rule upon the issue of whether the Court relied upon an unpublished opinion.

As raised at the summary judgment hearing and the Memo, Plaintiff relied in its motion for summary judgment and arguments presented at the hearing upon an unpublished opinion. *Terry v. Brown* is an unpublished opinion with no precedential value, should not be cited in this proceeding, and the *Terry* court respectfully did not apply the amended statutory language to the *Terry* tax sale at issue. Thus, the *Terry* unpublished opinion, which has no precedential value, should not be considered as precedent in formulating the Court’s ruling.

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CONCLUSION

For all the reasons set forth, Defendant respectfully asks this Honorable Court to grant Defendant's motion to reconsider, reverse and vacate its June 2, 2025 Order, and deny Plaintiff's motion for summary judgment and grant Defendant's motion for summary judgment.

RESPECTFULLY SUBMITTED,

D'ALBERTO, GRAHAM & GRIMSLEY

s/Ryan J. Patane

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ATTORNEYS FOR DEFENDANT DIXIE, LLC

June 12, 2025

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

Bobby Dean Odom

Plaintiff,

v.

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

Defendants.

) No 2024-CP-34-00380

) **Return to Defendant Dixie, LLC’s Motion to
Alter or Amend**

Defendant Dixie, LLC’s motion to alter or amend (filed June 12, 2025) merely repeats its prior arguments, which this Court has already rejected. Plaintiff would ask this Court deny Defendant Dixie, LLC’s motion forthwith, without a hearing. *See* Rule 59(f), SCRPC (“The motion may in the discretion of the court be determined on briefs filed by the parties without oral argument.”); *Cox v. Fleetwood Homes of Georgia, Inc.*, 334 S.C. 55, 512 S.E.2d 498, 500 (1999) (same).

Dated: 06/16/2025

/s/ Jason Scott Luck
Jason Scott Luck
P.O. Box 47
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)
jason@luck.law
Attorney for Plaintiff

Certificate of Service

I certify on the date below I filed this document via South Carolina’s electronic filing system, thus serving all parties. *See* Section 4(e), SCEF. I also on the date below mailed a copy of this document to: Judge Milton G. Kimpson, P.O. Box 192, Columbia, SC 29202.

Dated: 06/16/2025

/s/ Jason Scott Luck

Furthermore, Marlboro County joins with the Motion to Reconsider as filed by the Co-Defendant, Dixie, LLC.

Wherefore, Marlboro County requests that the Court reconsider its ruling and deny Plaintiff's Motion for Summary Judgment.

MCLEOD & RUFFNER

BY:

Andrew F. McLeod, Bar #64130
ATTORNEYS FOR NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR
POST OFFICE DRAWER 1449
222 MARKET STREET
CHERAW, SOUTH CAROLINA 29520
(843) 537-5204
amcleod@hmandrlaw.com

June 25, 2025
Cheraw, South Carolina.

This is an action to set aside a tax sale of certain real property located in Marlboro County that was sold for delinquent *ad valorem* taxes at the 2022 Marlboro County Delinquent Tax Sale. Plaintiff, one of two defaulting taxpayers,² filed a motion for summary judgment on February 17, 2025 on the sole basis that the Notice of Levy (the “Notice”) sets an artificial deadline for payment and therefore the tax sale deed is null and void. Defendant filed a Motion for Summary Judgment on April 2, 2025, and filed a memorandum in support of its motion for summary judgment and in opposition to Plaintiff’s motion (the “Memo”) on April 11, 2025. The Honorable Milton G. Kimpson held a hearing on Plaintiff’s motion for summary judgment, Defendant’s motion for summary judgment, and Defendant Natasha M. Carr, Marlboro County Delinquent Tax Collector’s (the “County”) motion for summary judgment, on April 21, 2025. A Form 4 Order was issued by Judge Kimpson on June 2, 2025 denying Defendant’s motion, granting Plaintiff’s motion, and denying the County’s motion. The Court issued a formal order on June 16, 2025.

Now, for the reasons contained herein, Defendant respectfully requests that the Court grant Defendant’s motion to reconsider, reverse and vacate its June 16 Order, and issue an order denying Plaintiff’s motion for summary judgment and granting Defendant’s motion for summary judgment.

STANDARD OF REVIEW

“[I]t is proper to view a Rule 59(e) motion not only as a vehicle to request the trial court ‘alter or amend the judgment,’ but also as a vehicle to seek ‘reconsideration’ of issues and arguments.” *Elam v. South Carolina Dept. of Transp.*, 361 S.C. 9, 21, 602 S.E.2d 772, 778 (2004). “A motion under Rule 59(e) long has been viewed as ‘motion for reconsideration’ despite the absence of those words from the rule. Consequently, a party usually is allowed to ask the court to reconsider its decision even if it means rehashing all or part of an argument previously presented.”

¹ Defendant Edwin Harold Odom, III, is the second defaulting taxpayer.

Id. at 21, 602 S.E.2d at 778–79 (citing *Arnold v. State*, 309 S.C. 157, 420 S.E.2d 834 (1992)). “There is nothing inherently unfair in allowing a party one final chance not only to call the court’s attention to a possible misapprehension of an earlier argument, but also to revisit a previously raised argument. It is inherently unfair to disallow such an opportunity.” *Id.* at 22, 602 S.E.2d at 779.

The South Carolina Rules of Civil Procedure

contemplate two basic situations in which a party should consider filing a Rule 59(e) motion. A party *may wish* to file such a motion when she believes the court has misunderstood, failed to fully consider, or perhaps failed to rule on an argument or issue, and the party wishes for the court to reconsider or rule on it. A party *must* file such a motion when an issue or argument has been raised, but not ruled on, in order to preserve it for appellate review.

Id. at 24, 602 S.E.2d at 780 (emphasis original).

ARGUMENT

The Court should reconsider its ruling and grant Defendant’s motion for summary judgment.

1. The Court erred in finding the Notice included an artificial deadline.

The Court wrongfully concluded the Notice contained an artificial deadline because it specified a deadline “which is not the tax sale date.” Order at ¶ 6. This holding directly contradicts the statutory language. Section 12-51-40(b) clearly and unequivocally states the deadline is not and cannot be the tax sale date. Specifically, section 12-51-40(b) states: “All delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid *before a subsequent sales date*, the property must be duly advertised and sold for delinquent property taxes, assessments, penalties, and costs.” S.C. Code Ann. § 12-51-40(b) (emphasis added). Contrary to the Court’s order, the deadline provided by the General Assembly in section 12-51-40(b) is not the actual sales date. The deadline must be before that date.

The General Assembly specifically amended the statutory language of section 12-51-40(b) in 1995 to prohibit payment on the date of the tax sale. The prior version of the statute allowed payment to occur “on or before” the sales date. However, the General Assembly removed the language “on or” from the statute in 1995.

The Notice in the instant case is in strict compliance with the statutory language. The Notice states the following regarding a deadline for payment: “unless said taxes, penalties and costs are paid in full, all property described will be legally advertised and then sold to the highest bidder on Monday, November 7, 2022. [] Taxes must be paid by Cash, Cashier’s Check, or Money Order by 5:00 PM, November 4, 2022.” Thus, the Notice states the subsequent sales date—November 7, 2022—and indicates the payment must occur before that date—November 4, 2022.

The Court erred in holding an artificial deadline is any deadline before the tax sale date. The Court’s order is directly contradictory to the statute. Because the Notice contained the last date available for payment immediately before the tax sale, it did not create an artificial deadline.

2. The Order erred in relying on *Hawkins* and creates an absurd result.

The Court erred in relying entirely on *Hawkins v. Bruno Yacht Sales*, 353 S.C. 31, 577 S.E.2d 202 (2003) as this case is entirely distinguishable from the instant case. Although the Court noted in a footnote that the language of section 12-51-40(b) had been amended following the 1995 tax sale at issue in *Hawkins*, the Court failed to recognize that the amended language renders the instant Notice in compliance with South Carolina law. Specifically, the Court noted the change in language was “immaterial to the holding in that case.” *See* Order at n. 2. Respectfully, the issue is not whether the amended statutory language was material to the holding of *Hawkins*, but whether the amended language was material to the instant case. *Hawkins* is entirely distinguishable from this case.

Hawkins does not stand for the proposition that any date specified prior to the tax sale is an artificial deadline. Instead, it stands for the proposition that a date specific *weeks* before the sale date is artificial because, under the prior version of section 12-51-40(b), the delinquent taxpayer had up to and until the sale date to pay. In *Hawkins*, the Supreme Court noted:

The Court of Appeals held that these two notices created artificial deadlines for payment before the sales date, and thereby contradicted the statutory language requiring that the notice inform the delinquent taxpayer that the taxes must be paid “before a subsequent sales date.” Because the sales date in this instance was October 2, the Court of Appeals found that the August 31 and September 15 deadlines were artificial, and *gave the impression that Hawkins had to pay the taxes weeks before the date of sale*. We agree with the Court of Appeals' holding on this issue.

Hawkins, 353 S.C. at 37–38, 577 S.E.2d at 206 (emphasis added). What makes the date in *Hawkins* artificial is that it was not the date the payment was actually due.

As discussed above, in 1996, the General Assembly amended this statute to remove the words “on or”, and the statute now reads: “all delinquent notices shall specify that if the taxes, assessments, penalties, and costs are not paid **before** a subsequent sales date.” (emphasis added, the phrase “on or” deleted by the amendment). Respectfully, though raised, the Court did not address whether the change in the statutory language impacts the Notice at issue here. The Court only found that the change didn’t impact the holding in *Hawkins*.

In the instant case, the payment was actually due on November 4, 2022—the date listed in the Notice—because it was the last business day before the date of the tax sale. There is no dispute that the tax sale occurred after the 1996 statutory change. Presently, to comply with the statute, the Notice **cannot** specify that the taxes may be paid “on” the sales date. That option is off the table; specifying a payment deadline “on” the sales date would have been in violation of the present statutory language. Nor is November 4 an artificial deadline because it is not only a date “before a subsequent sales date” but it is *directly* before the sales date. Friday, November 4 was the closest

possible business day leading up to the Monday, November 7 subsequent sales date – not “weeks before the date of sale” as was the payment deadline in *Hawkins*. Plaintiff could not have made the payment on Saturday or Sunday because those days are statutory non-business days.

The Court’s ruling contravenes the intent of the legislature and would create an absurd result. “Statutes should not be construed so as to lead to an absurd result.” *Fraternal Ord. of Police v. S.C. Dep’t of Revenue*, 332 S.C. 496, 499, 506 S.E.2d 495, 496 (1998). By amending section 12-51-40 in 1995, the General Assembly clearly intended to have payments take place *before* the date of the tax sale. Generally, under Rule 6 of the South Carolina Rules of Civil Procedure, holidays and weekends are not counted for computation of timeframes under South Carolina law, and the deadline would fall on the next business day. However, here, the deadline could not fall on the next business day because that was the date of the sale. Because the deadline for payment had to fall “before” the date of the sale, payment was required by the last business day before the sale. The Court’s holding creates an absurd result because it either means that tax sales could not occur on a Monday or that the office must be open for payment on the Sunday before the tax sale. This is contrary to the intent of the legislature, which was to require payment prior to the sales date. *See In re Vincent J.*, 333 S.C. 233, 509 S.E.2d 261 (1998) (under the plain meaning rule, it is not the court’s place to change the meaning of a clear and unambiguous statute).

Thus, the Court’s order is contrary to South Carolina law and would create an absurd result. The Notice is in strict compliance with South Carolina law.

3. The Order erred in not awarding interest to Defendant.

While Defendant maintains the Court erred in setting aside the tax sale, the Court erred in only awarding Defendant a refund of the tax sale bid in setting aside the tax sale. In granting Plaintiff’s motion for summary judgment, the Court ordered Defendant’s tax sale bid refunded and Plaintiff Bobby Dean Odom and Defendant Edwin Harold Odom, III to pay the Marlboro County

Delinquent Tax Collector fees and delinquent taxes totaling \$4,646.69. Order at p. 3. However, as set forth in Defendant's counterclaim to recover amounts due, Defendant is statutorily entitled to a refund of the tax sale bid, a refund of all property taxes paid, a refund of all costs justly chargeable against the property, and interest at the statutory rate of 12% on the tax sale bid from the date of the tax sale until paid, as provided in sections 12-51-90 through 100 of the South Carolina Code, and pre-judgment interest. Thus, to the extent the Court does not reconsider its order setting aside the tax sale, Defendant requests the Court award all damages it is entitled to as a result of the Court's action.

CONCLUSION

Based on the foregoing, Defendant respectfully requests the Court reconsider and vacate its June 16, 2025 Order and grant its motion for summary judgment. This motion is based on the pleadings filed in this action and any memorandum and arguments in support of this motion.

Respectfully submitted,

SMITH ROBINSON, LLC

s/Jonathan M. Robinson

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Counsel for Dixie, LLC

June 26, 2025.

STATE OF SOUTH CAROLINA)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	№ 2024-CP-34-00380
)	
Plaintiff,)	
	)	Return to Defendants’ June 25, 2025, and
v.	)	June 26, 2025, Motions to Alter or
	)	Amend
)	
Dixie, LLC; Natasha M. Carr,)	
Marlboro County Delinquent)	
Tax Collector; and Edwin Harold)	
Odom, III.)	
)	
Defendants.)	

On June 25, 2026, Defendant Marlboro County Delinquent Tax Collector filed a motion to alter or amend, and on June 26, 2026, Defendant Dixie, LLC, filed a second motion to alter or amend. Defendant Marlboro County Delinquent Tax Collector’s motion merely repeats her prior arguments, which this Court has considered and rejected. Similarly, Defendant Dixie, LLC’s new motion by and large rehashes its prior arguments this Court considered and rejected.

However, Defendant Dixie, LLC’s motion does, for the first time, argue Plaintiff’s interpretation of Chapter 51 of Title 12, which is the position adopted by this Court, is “absurd”. (06/26/25 Motion pp. 4-5). This argument was not previously before this Court, and it is therefore not to be considered now. *See Hickman v. Hickman*, 301 S.C. 455, 456, 392 S.E.2d 481, 482 (Ct.App.1990) (“A party cannot use Rule 59(e) to present to the court an issue the party could have raised prior to judgment but did not.”). Even if this argument were properly before this Court, Plaintiff would

note the true absurdity is Dixie's attempt to apply the South Carolina Rules of Civil Procedure to the non-judicial collection of property taxes under Chapter 51 of Title 12. *See* Rule 1, SCRCPP ("These rules govern the procedure in all South Carolina courts...") (emphasis added).

Defendant Dixie, LLC's motion also complains that this Court did not award it various relief (refund of tax sale bid, refund of taxes paid, &c.) in its counterclaim against Plaintiff Bobby Dean Odom. (06/26/25 Motion pp. 6-7). Again, this is an argument that could have been made at hearing, and it is not properly considered here. *See Hickman, supra*. Even if this argument were properly before this Court, Plaintiff is entitled to a refund from Defendant Marlboro County Delinquent Tax Collector, not Plaintiff Bobby Dean Odom. *See* S.C. Code § 12-51-100.¹

Plaintiff does not dispute Defendant Dixie, LLC, is entitled to relief against Defendant Marlboro County Delinquent Tax Collector on its crossclaim. However, this Court's June 16, 2025, order states: "the Marlboro County Delinquent Tax Office shall refund Defendant Dixie, LLC's tax sale bid as set forth in S.C. Code § 12-51-100." (Order p. 4). Plaintiff believes the reference to Section 12-51-100 is sufficient to encompass the relief requested by Defendant Dixie, LLC. More importantly, there is

¹ SECTION 12-51-100.Cancellation of sale upon redemption; notice to purchaser; refund of purchase price.

Upon the real estate being redeemed, the person officially charged with the collection of delinquent taxes shall cancel the sale in the tax sale book and note thereon the amount paid, by whom and when. The successful purchaser, at the delinquent tax sale, shall promptly be notified by mail to return the tax sale receipt to the person officially charged with the collection of delinquent taxes in order to be expeditiously refunded the purchase price plus the interest provided in Section 12-51-90.

no indication that Defendant Marlboro County Tax Collector will not honor its obligations under Chapter 51, making amendment of this Court's June 16, 2025, order unnecessary.

**

South Carolina's property tax laws bend over backwards to give taxpayers every conceivable opportunity to regain their property after tax sale. These protections exist to, *inter alia*, protect family property like that in this action from out-of-state land speculators like Defendant Dixie, LLC. Plaintiff would ask this Court to deny the pending motions to alter or amend forthwith, without a hearing. *See* Rule 59(f), SCRCP ("The motion may in the discretion of the court be determined on briefs filed by the parties without oral argument."); *Cox v. Fleetwood Homes of Georgia, Inc.*, 334 S.C. 55, 512 S.E.2d 498, 500 (1999) (same).

Dated: 06/27/2025

/s/ Jason Scott Luck
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Attorney for Plaintiff

Certificate of Service

I certify on the date below I filed this document via South Carolina's electronic filing system, thus serving all parties. *See* Section 4(e), SCEF. I also on the date below emailed a copy of this document to tomkimpsonj@sccourts.org, copying all counsel of record.

Dated: 06/27/2025

/s/ Jason Scott Luck

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
)
 COUNTY OF MARLBORO) FOURTH JUDICIAL CIRCUIT
)
Bobby Dean Odom) No 2024-CP-34-00380
)
 Plaintiff,)
)
 v.) **Supplemental Return to Defendants’**
) **June 25, 2025, and June 26, 2025,**
) **Motions to Alter or Amend**
)
Dixie, LLC; Natasha M. Carr,)
Marlboro County Delinquent)
Tax Collector; and Edwin Harold)
Odom, III.)
)
)
 Defendants.)

Plaintiff submits the following supplemental argument in response to the June 25 & 26, 2025, motions to alter or amend:

This Court should feel comfortable leaving its June 16, 2025, order unchanged. Even if any of the Defendants’ arguments in their motions had merit, the tax sale in question would be voided under other grounds. South Carolina law states:

Neither more than forty-five days nor less than twenty days before the end of the redemption period for real estate sold for taxes, the person officially charged with the collection of delinquent taxes shall mail a notice by "certified mail, **return receipt requested-restricted delivery**" as provided in Section 12-51-40(b) to the defaulting taxpayer and to a grantee, mortgagee, or lessee of the property of record in the appropriate public records of the county. The notice must be mailed to the best address of the owner available to the person officially charged with the collection of delinquent taxes that the real property described on the notice has been sold for taxes and if not redeemed by paying taxes, assessments, penalties, costs, and interest at the applicable rate on the bid price in the total amount of ___ dollars on or before ___ (twelve months from date of sale) (date) _____, a tax title must be delivered to the successful purchaser at the tax sale. Pursuant to this chapter, the return of the certified mail "undelivered" is not grounds for

a tax title to be withheld or be found defective and ordered set aside or canceled of record.

S.C. Code § 12-51-120 (emphasis added).

The attached excerpt of the Delinquent Tax Collector’s file on this property shows that the Section 12-15-120 redemption notice was mailed certified, but neither a return receipt nor restricted delivery was requested. Either of these errors mandate avoidance of the tax sale deed in question. *See, e.g., Massenber g v. Clarendon Treasurer*, 443 S.C. 546, 552-553, 905 S.E.2d 399 (2024) (South Carolina Supreme Court has consistently stated tax sales must be conducted in strict compliance with statutory requirements.). Plaintiff would reiterate his request for this Court to deny the pending motions to alter or amend forthwith, without a hearing. *See* Rule 59(f), SCRC P (“The motion may in the discretion of the court be determined on briefs filed by the parties without oral argument.”); *Cox v. Fleetwood Homes of Georgia, Inc.*, 334 S.C. 55, 512 S.E.2d 498, 500 (1999) (same).

Dated: 07/23/2025

/s/ Jason Scott Luck
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 jason@luck.law
Attorney for Plaintiff

Certificate of Service

I certify on the date below I filed this document via South Carolina’s electronic filing system, thus serving all parties. *See* Section 4(e), SCEF. I also on the date below emailed a copy of this document tomkimpsonj@sccourts.org, copying all counsel of record.

Dated: 07/23/2025

/s/ Jason Scott Luck

Exhibit

(excerpts from Marlboro County Delinquent Tax Collector file)

MARLBORO COUNTY
DELINQUENT TAX OFFICE
P O BOX 407
BENNETTSVILLE, SC 29512
843-479-5602

DATE: SEPTEMBER 20, 2023

TO: ODOM BOBBY D & EDWIN H III Bobby D Odom & Edwin H. III
4217 REDBUD ROAD 5274 Hwy 38 South
MCCOLL SC 29570 Blenheim, SC 29516

FROM: MARTHA L MCQUAGE
MARLBORO COUNTY TAX COLLECTOR

RE: SALE OF PROPERTY FOR DELINQUENT TAXES

MAP # 030-00-02-049 DISTRICT 6

ITEM# 22-00787

4217 REDBUD ROAD

5 MI E MCCOLL

4217 REDBUD ROAD

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com™.

OFFICIAL USE

Certified Mail Fee \$ 7 SEP 27 2023

Extra Services & Fees (check box, add fee as appropriate)

Return Receipt (hardcopy) \$

Return Receipt (electronic) \$

Certified Mail Restricted Delivery \$

Adult Signature Required \$

Adult Signature Restricted Delivery \$

Postage \$

Total P/c 00787 030-00-02-049

Sent To Bobby D. Odom & Edwin H. III

Street 5274 Hwy 38 South

City, St Blenheim, SC 29516

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

at the property listed above was sold at
sales on NOVEMBER 07, 2022. Section
code of Laws provides that the defaulting
owner or any mortgage or judgement credi-
tor within (12) months from the date of the
sale of this office delinquent taxes, penalties,
and appropriate percent of interest on the total
amount you wish to redeem the above described
property will be as listed below:

due on or before FEBRUARY 08, 2023

due on or before MAY 08, 2023

due on or before AUGUST 08, 2023

due on or before NOVEMBER 08, 2023

PROPERTY IS ON/BEFORE NOVEMBER 08, 2023 !!!

party by said date, a tax deed will be issued to
owners!!! Money Order, Cashiers Check, or Cash Only.

I N D E X

(There were no witnesses called.)

E X H I B I T S

(There were no exhibits submitted.)

P R O C E E D I N G S

1
2 THE COURT: Now, may I ask you to introduce yourselves
3 and then kind of begin where we are with this?

4 MR. LUCK: Jason Luck, representing the Plaintiff. I
5 realize now I'm sitting at the Defendant's table. I'm
6 representing the Plaintiff even though I'm sitting at the
7 Defendant's table.

8 THE COURT: Good enough, sir.

9 Yes, sir.

10 MR. PATANE: Good morning, Your Honor. Ryan Patane, I
11 represent one of the Defendants, Dixie, LLC.

12 THE COURT: Yes, sir.

13 MR. MCLEOD: Good morning, Your Honor. I'm Andrew
14 McLeod and I'm representing Natasha Carr, the Marlboro
15 County Delinquent Tax Collector.

16 THE COURT: And just for the record, would one of you
17 give me the case number, please.

18 MR. LUCK: 24-CP-34-00380.

19 THE COURT: I'll be happy to hear from you.

20 MR. LUCK: Thank you, Your Honor. This comes before
21 this Court on two -- or actually, three motions for summary
22 judgment and we have cross motions for summary judgment. I
23 represent the property owner, the former property owner of
24 this piece of property, which was sold at a tax sale in
25 2022.

1 So a little preface, I believe it was Judge Kemmerlin
2 out of Beaufort County had some quote that was attributed to
3 him, I don't know whether it's true or not, saying you show
4 me a tax file and I'll show you an error or something to the
5 effect of you show me a tax sale and I'll get it voided.
6 That's partly because our tax sale statute requires strict
7 adherence to its terms, almost crazy strict adherence to the
8 terms.

9 There's a reason for that. That's because our
10 legislature in its wisdom years ago when it passed this
11 statute, I suppose, decided that it is better to err on the
12 side of caution and not let the State take people's property
13 if at all possible. And if there's a reason to give it
14 back, then find a reason to give it back. And that's what
15 we have here.

16 So within this tax sale, there was a notice of levy
17 that was filed. And the notice of levy is attached to the
18 motion. I believe you probably see it there. For some
19 reason, I didn't print out a copy of my motion, but on the
20 plus side, it's, also, attached to the memorandum of the
21 Defendant's motion as well.

22 If you look on it, it says that the property taxes are
23 due by November 4th, 2022. Then it says that it will be
24 sold to the highest bidder on November 7th, 2022. That's a
25 small discrepancy, but that small discrepancy means

1 everything here because what that does is it creates what is
2 called an artificial deadline to pay. Under the terms of
3 that notice of levy, anybody who reads that says that I have
4 until November 4th, 2022 to pay it, when, in fact, you have
5 until November 7th to pay. So it creates an artificial
6 deadline.

7 That artificial deadline in and of itself is enough to
8 void this tax sale. When I found this, I went ahead and
9 filed for summary judgment. I wanted to save us all the
10 trouble and just be done with this without having to go
11 through discovery. Because, by the way, we haven't engaged
12 in discovery yet. But when you find an error like this,
13 there is no explaining away this error. There is no amount
14 of testimony that can fix this error. It is exactly what it
15 is, it is an artificial deadline.

16 I would, also, that I have some requests to admit
17 attached to my motion that do admit that this creates a
18 deadline that is different from the tax sale. I didn't use
19 the term artificial deadline, but you'll see, there's an
20 admission that the tax -- it says that taxes are to be paid
21 by November 4th and the tax sale was November 7th. Again,
22 that's what we call an artificial deadline.

23 There's a case cited within my motion, it's Bruno Yacht
24 Sales case, which did involve a boat, but it is cited
25 repeatedly by the Court of Appeals in tax sale cases, both

1 the one that I do cite within the motion and, also -- I hope
2 you received the affidavit that I filed. If not, I'm happy
3 to walk one up to you.

4 THE COURT: If you would. Is this the tax collector's
5 affidavit?

6 MR. LUCK: No, Your Honor. This is actually my
7 affidavit. We have to make sure something is admissible.
8 Obviously, we have to make sure documents are admissible if
9 we're considering summary judgment.

10 Also, as recently as 2024, the Court of Appeals has
11 cited this Bruno Yacht Sales case, that an artificial
12 deadline is a defect that does not meet the strict
13 compliance standards that we set for the tax sale statute
14 and therefore requires that the tax sale be voided. It was
15 cited as recently as 2024. And yes, every case that cites
16 it that I have found is unreported.

17 I believe the 2024 case is -- oh, gosh, yeah, it's
18 Garfield vs. The Corner Store, 2021 -- actually, 2024 U.P.
19 208. This is an unreported case. It's not really good for
20 much except that it can show you that it is still good law
21 because the Court of Appeals is still citing it. The Court
22 of Appeals is not in the practice of citing bad law.

23 So the Bruno Yacht Sales still being good law in this
24 state and it's stating that there is a -- an artificial
25 deadline is a defect mandating a voidance of the deed, then

1 that should be all we have to do to end this case now.

2 Now, the affidavit I did hand up was primarily just a
3 backup argument and that is -- I think it's mainly in
4 response to something I read in the opponent's brief saying
5 they had seen no -- a county attorney had mentioned to him
6 that they had seen something like this. Well, just next
7 door, Chesterfield County, attached to my affidavit, you'll
8 see a notice of levy that, also, creates an artificial
9 deadline setting the date to pay is different from the date
10 of the tax sale.

11 And in that case, Chesterfield County, actually, agreed
12 -- well, Chesterfield County entered into a consent order
13 voiding that deed. And that tax sale deed was voided. I
14 don't know what happened after that, but I know the deed was
15 voided.

16 So just to show you, not only is Bruno Yacht Sales
17 still good law, but the principle behind it and the
18 artificial deadlines are still in use as recently as -- I
19 did say last year, I think this might have been two years
20 ago now.

21 THE COURT: Somewhere I read from either Dixie or the
22 tax collector that these are just minor errors that have no
23 real effect. Of course, I'll hear from them.

24 MR. LUCK: Of course, Your Honor. And they are
25 relatively minor errors. Unfortunately for them,

1 fortunately for me, things are different under our tax sale
2 deed. We apply a very strict scrutiny to it and examine
3 under a microscope and that's just the way the statute is
4 set up. Typically, we avoid harmless error in this State.
5 Typically, we -- if an error is immaterial, then we ignore
6 it. But that doesn't apply under the tax sales statute.

7 There are certain circumstances where we do apply a
8 more discerning eye to the statute and to what is happening
9 here. And that's here. Like I told you, the reason why, at
10 least, in my estimation is that we, as the government of
11 South Carolina decided that we did not want people losing
12 their houses and having the state take their houses when
13 there's any way possible it could be given back.

14 So yes, they are relatively small errors, but it does
15 not matter if they're small or not. They are in error.
16 That is not strict compliance with the statute. Without
17 strict compliance with the statute, the tax sale deed must
18 be voided. Again, that's the reason I filed this motion
19 relatively early, just to save us all the misery and be done
20 with it.

21 THE COURT: Before I go, I'd like to -- I know we have
22 several other motions, but I'd like to hear the response for
23 your motion.

24 The proper due by date would have been November 7th,
25 did you tell me that?

1 MR. LUCK: It would have been, yes.

2 THE COURT: And what was the tax sale date?

3 MR. LUCK: The tax sale date would have been November
4 7th. Even a couple of days difference is enough to mandate
5 avoidance of the sale.

6 THE COURT: Thank you.

7 Is there a response to Plaintiff's motion?

8 MR. PATANE: Yes, Your Honor. Ryan Patane, again, for
9 Dixie. So just a little more background, Judge. Dixie, LLC
10 was the purchaser of the subject real property owned by the
11 Plaintiff, Bobby Odom, and co-Defendant, Edwin Odom. So
12 that was sold in Marlboro County November delinquent tax
13 sale.

14 As the Court well knows, the -- what we call the first
15 notice went out in the year the taxes were delinquent.
16 That's not the one at issue, the notice of levy, that's the
17 second notice.

18 So the second notice is governed by 12-51-40(b), Your
19 Honor. If we look at the language of the statute, if I may
20 read the last -- the second to last sentence, which is what
21 is at issue here with the second notice, which will tell us
22 when the taxes are due. It says, quote, All delinquent
23 notices shall specify that if the taxes, assessments,
24 penalties and costs are not paid before a subsequent sales
25 date, the property must be duly advertised and sold for

1 delinquent property. So the statute says that if the taxes
2 aren't paid before a subsequent sales date. So nothing in
3 the statute says the payments must be on the date of the
4 sale, which would be November 7th.

5 So here, the notice of levy, the second notice states
6 that the taxes are due by November 4th, which clearly is a
7 day before a subsequent sales date. It's the day before.
8 Not only is it just a day before, it's not 25 days before as
9 was the notice in the Bruno Yacht Sales case, it was one
10 business day, the prior business day beforehand at the close
11 of business, 5:00 p.m. The tax office closes at 5:00 p.m.
12 on the Friday, November 4th. It was the soonest day before
13 the sales date that the second notice should provide for.

14 Secondly, Your Honor, the Bruno Yacht Sales case relies
15 on language of the second notice statute, that has been
16 changed. No Bruno Yacht Sales, the language at the time
17 that governed what the notice should say said that if taxes
18 are not paid on or before a subsequent sales date. So in
19 that case, maybe yeah, in that case, it may provide that the
20 notice must state the taxes to be paid on the sales date on
21 or before November 7th. But that's not the case here. The
22 language of the statute changed after Bruno Yacht Sales.
23 The general assembly changed it to remove "on" and now it
24 just states not paid before a sales date.

25 So the language in the notice, Your Honor, which states

1 that taxes are due by November 4th complies with the
2 modified, if you will, statutory language, which was changed
3 after the tax sale occurred in the Bruno Yacht Sales case.
4 The Bruno Yacht Sales tax sale occurred in 1995 and the
5 general assembly amended 12-51-40(b) in 1996.

6 Your Honor, because of that, we do not see how this is
7 an artificial deadline. In fact, it is in compliance with
8 the statute. So we would ask that the Plaintiff's summary
9 judgment motion be denied on that basis.

10 I'm happy to go into our motion when appropriate.

11 THE COURT: Thank you.

12 MR. MCLEOD: May it please the court, Your Honor. On
13 behalf of the delinquent tax collector, I just would
14 reiterate that the notice says that the taxes can be paid on
15 November the 4th, which was a Friday. Nobody is up here at
16 the courthouse on Saturday and Sunday. And then the sales
17 date is November 7th, that Monday.

18 So they gave the delinquent tax payer to the last
19 possible minute to pay on a day prior to a subsequent sales
20 date. So it wasn't an artificial deadline. It was the
21 absolute last possible time according to the statute, which
22 clearly says that if the costs are not paid before a
23 subsequent sales date. So that's the last minute they could
24 pay was on Friday, five o'clock, November the 4th and then
25 it was going to be sold on Monday morning, November the 7th.

1 So I think there's no way they could comply any more than
2 that.

3 So I think it was in compliance and so, therefore,
4 obviously, you know, when you get into this whole thing
5 about notice and we do want to protect people. And that's
6 why after it's sold for taxes, they've got a whole year to
7 redeem it and they go through a whole other set of notices
8 before that redemption period expires before a tax deed is
9 actually issued. So, Your Honor, I don't think that there
10 was anything other than strict compliance with the statute
11 and we're just asking that the motion for summary judgment
12 be denied.

13 THE COURT: Let me ask, let's suppose I'm a taxpayer
14 and I come in at 8:30 on November 7th, could I still save
15 the property from being sold?

16 MR. MCLEOD: I'm not going to say. That would be at
17 the discretion I think at that point of the delinquent tax
18 collector. I'm not going to say they would turn down money
19 at that point, but I would have to defer to them. As you
20 can imagine, the sales date is very chaotic. There's a lot
21 of people here. So that's why -- I have a feeling, and I
22 don't know this, but that's probably why this statute got
23 amended to give them just so you didn't have people rushing
24 up here on the date of the sale and then you'd have them
25 taking in money and pulling things out of the sale.

1 I'm the county attorney, if they ask me, I'm going to
2 say if somebody's got money, take it from them to avoid
3 anything. Because the whole thing is -- mechanism of
4 collecting tax money, you know, if you don't pay it on time,
5 you know, the county's got to run. All the employees have
6 to be paid. The schools have to have their money. So this
7 whole mechanism of collecting taxes, yes, we're trying to
8 protect the property owners, but, ultimately, we've got to
9 collect the money for the government to operate.

10 So I think it would be my thought that, certainly, I
11 would hope that people -- if somebody showed up, they would
12 go ahead and take it. But I think in order to try to avoid
13 chaos on that morning and to make things run smoothly,
14 they're going to say hey, bring it to us the day before,
15 essentially. You're talking about the 4th and the 7th, but
16 you're talking about Friday and Monday here. So, I mean,
17 they had up until five o'clock the very business day before
18 this sale to get their money in.

19 So I don't see how that can create an artificial
20 deadline because the sales date is that next business day.
21 I would think that they did comply with the statute as its
22 written, which was amended at some point to take out "on or
23 before" and it now just says "before a subsequent sales
24 date".

25 THE COURT: I'll come back to you, Mr. Luck.

1 MR. PATANE: Just a hypothetical, Judge, I think even
2 hypothetically if the County accepted payments at 8:30 the
3 morning of the sales date, November 7th, I still don't see
4 how that would violate the strict compliance with the
5 statute because it says the notices shall specify paid
6 before the sales date. So it would still be in compliance
7 with the statute, Judge.

8 Thank you.

9 THE COURT: Last word, sir.

10 MR. LUCK: If this seems confusing, this is precisely
11 why we require strict compliance with the statute. If
12 you'll go through the advance sheets, you're going to see
13 tax sales overturned because the notice was in the wrong
14 place. Even in the file that was provided here for the tax
15 collector, I don't know whether that notice was posted
16 conspicuously. But you see tax sales overturned because of
17 lack of conspicuous notice of the posting of the notice of
18 levy. You see tax sales overturned for relatively small
19 reasons all the time. I saw one just recently in this
20 county overturned outside of the two-year period for
21 redemption. They get overturned all the time for the
22 smallest of reasons.

23 So yes, the whole reason why we have strict compliance
24 is to avoid confusion and to avoid discussions like this
25 where we're talking about when you get paid. You get paid

1 on one date, the date's told to you and that's the date. So
2 if there's some wiggle room there, you've already -- if you
3 create wiggle room with the time and date, you've created an
4 artificial deadline. Is it a deadline or isn't a deadline?
5 Can you pay on the 7th or can you not pay on the 7th? At
6 that point, you're -- again, that's an artificial deadline.
7 You're creating something that's not necessarily in the
8 statute. When you create that confusion, you create the
9 need to, basically, unwind the sale and start over. So
10 that's what this is for, Your Honor.

11 Thank you.

12 THE COURT: Thank you.

13 Yes, sir, Dixie's motion.

14 MR. PATANE: Thank you, Your Honor. So Defendant,
15 Dixie, LLC, also filed a cross motion for summary judgment
16 which is for before the Court. And this Court well knows in
17 considering cross motions for summary judgment, the parties
18 can see the issue before the Court should be decided as a
19 matter of law. The issue here is whether that second notice
20 violated the strict compliance statute. Of course, we've
21 just gone through that it does not.

22 We've provided an affidavit of the tax collector, which
23 was previously filed with the court which sets forth that
24 the County followed all the strict compliance with the
25 statutes and case law in order to sell this property.

1 There's no conflicting evidence other than the Plaintiff's
2 attorney's rather self-serving affidavit. This is the first
3 time I'm seeing it, by the way, today. But there's no
4 dispute of fact, there's just an issue of law.

5 So because the County strictly complied with all of the
6 requirements to sell the property at the 2022 tax sale, we
7 just ask for our summary judgment to be granted and an order
8 entered quiet title to my client.

9 Thank you, Your Honor.

10 THE COURT: Yes, sir.

11 Mr. Luck, then, of course, I'll -- I imagine I'll ask
12 what arguments you have.

13 MR. LUCK: Thank you, Your Honor. My affidavit was
14 filed according to the timelines required. It was filed
15 with the court. The other side perceived and NEF, which is
16 notice of electronic filing, that's notice of service. It
17 was filed in compliance with the rules. Unlike, I might
18 add, the affidavit attached to the memorandum in the
19 Defendant's motion, which was filed after the motion was
20 filed. You may recall, affidavits supporting motion for
21 summary judgment should be filed with the motion itself. So
22 I guess if that's going to be an issue, I would ask the
23 Court to strike their motion just in case I lose so I can
24 preserve that for appeal as well.

25 Other than that, Your Honor, really, when it comes to

1 discovery -- when it comes to summary judgment for the
2 Defendant, it just started. So, I mean, I found an issue
3 that mandates voiding the deed. I'm trying to get this done
4 early. If the Court does not agree with that, then I guess
5 we've got to engage in discovery.

6 Like I said, see if that notice on that fence in the
7 tax collector's file was actually conspicuous. Do they go
8 in that side? Do they go in the other side of the property?
9 The property owners.

10 THE COURT: Yes, sir.

11 MR. LUCK: Any number of issues. To the extent that my
12 motion is not ripe, theirs isn't either.

13 THE COURT: I don't know, sir, what you'd like to say
14 on Dixie's motion, but I'll be happy to hear from you.
15 Anything you want to say on that motion and then we can go
16 into your motion?

17 MR. MCLEOD: I don't have anything. Actually, the
18 county's motion, Your Honor, is, essentially, on the coat
19 tails of Dixie's motion. I just filed a motion just to make
20 sure that we were covered.

21 Again, of course, the Court can't consider unpublished
22 opinions in my understanding. So if you look at this, if
23 you look at the notice, it says taxes are due on November
24 the 4th, tax sale is on November 7th. That notice was sent.
25 There's no issue about that.

1 They're alleging an artificial deadline and we're
2 saying it was in strict compliance with the statute because
3 it clearly says in the statute that it says the taxes are
4 due on a date that is paid before a subsequent sales day.
5 And November 4th is the last day before -- on Friday is the
6 last day before the sales date on Monday. So they went
7 right up to the very brink of the sales date to say hey, you
8 can come in to pay your taxes till five o'clock on Friday.

9 So there is no artificial sales date that's referenced
10 in those other cases if you look at them that backs it way
11 up to earlier times. Actually, one of those cases was so
12 kind enough to say hey, if you don't want your name printed
13 in the newspaper, if you get the money in by this time. And
14 then they say oh, that's an artificial sales date. But we
15 don't have anything like that going on here. It's right up
16 to the very moment before the sales date they could have
17 come in to pay taxes. We're saying all that was complied
18 with and there's really no other issue brought forth to say
19 anything else was wrong with the sale.

20 MR. PATANE: Just real briefly. I apologize if this
21 was already stated, but the issue with the filing of the
22 affidavit, just for the record, we believe the affidavit of
23 the delinquent tax collector, which was previously filed was
24 well in advance of what was required under the rules. And
25 Mr. Luck's affidavit was, also, not filed with his motion,

1 Judge. So we just ask that the Court would grant our
2 summary judgment motion.

3 Thank you, Your Honor.

4 THE COURT: Mr. Luck, anything further before I move
5 on?

6 MR. LUCK: I filed my reply affidavit perfectly in time
7 with the requirements of the rule. Your Honor, if you get a
8 chance to look at some of the case law coming out of our
9 Court of Appeals and Supreme Court regarding tax sales. Tax
10 sales get voided because the tax collector put the notice of
11 levy on the wrong tree, on the wrong side of the property.
12 Silly trivial mistakes like that mean undoing a sale. And
13 that's what we have. Yes, it's a small error, but it's an
14 error. An error means you void the tax sale, period.

15 THE COURT: Thank you very much.

16 We will get something to you all very shortly.

17

18

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24

25

CERTIFICATE OF TRANSCRIBER

1
2
3 I, PENNY M. JOHNSON, do hereby certify that the
4 foregoing transcript is a true and correct record of the
5 recorded proceedings; that said proceedings were transcribed
6 to the best of my ability from the audio recording and
7 supporting information; and that I am neither counsel for,
8 related to, nor employed by any of the parties to this case,
9 and I have no interest, financial or otherwise, in its
10 outcome.

11
12 September 3, 2025
13
14

15 Penny M. Johnson
16 Penny M. Johnson
17 Transcriber
18
19
20
21
22
23
24
25

STATE OF SOUTH CAROLINA
COUNTY OF MARLBORO

IN THE COURT OF COMMON PLEAS
FOURTH JUDICIAL CIRCUIT

C/A #: 2024-CP-34-00380

BOBBY DEAN ODOM,
Plaintiff,

vs.

DIXIE, LLC; NATASHA M. CARR,
MARLBORO COUNTY DELINQUENT
TAX COLLECTOR; and EDWIN
HARDOLD ODOM, III,

Defendants.

LIS PENDENS

TO THE PLAINTIFF AND DEFENDANTS ABOVE-NAMED:

NOTICE IS HEREBY GIVEN that an action will be commenced in this Court upon the Counterclaim and Crossclaim of Defendant Dixie, LLC against the above-named parties for confirmation of a tax sale deed and seeking a declaratory judgment to quiet title to the property described herein below in the name of these Defendants.

At the time of the filing of this notice, the premises affected by the said action were situated in the County of Marlboro, State of South Carolina, and are described as follows:

All that certain parcel or lot of land lying and being in Marlboro County, South Carolina, containing one (1) acre, more or less, and being described as beginning 310 ft. Northeast of the Northwest corner of a 25.6 acre tract of the Grantor; thence North 49 deg. 32 min. East 383.32 ft.; thence South 10 deg. 29 min. East 132.5 ft.; thence South 50 deg. 07 min. West 168.67 ft.; thence South 51 deg. 16 min. West 151.8 ft.; then North 40 deg. 28 min. West 104.15 ft. to the point of beginning.

This being the same property conveyed to Virginia K.W. Odom by deed of Lawrence E. Quick recorded in Deed Book 262 at Page 45 in the Office of the Clerk of Court or Marlboro County. Thereafter, the property devised to Edwin Harold Odom, Jr. upon the death of Virginia K.W. Odom until he remarries, then to her sons Edwin Harold Odom, III and Bobby Dean Odom.

Subsequently, upon the remarriage of Edwin Harold Odom, Jr., on August 5, 2008, title in the same property was vested in Edwin Harold Odom, III and Bobby Dean Odom. Thereafter, the property was conveyed to Dixie, LLC by Tax Deed of Natasha M. Carr as Delinquent Tax Collector for Marlboro County dated July 18, 2024 and recorded August 5, 2024 the Office of the Clerk of Court for Marlboro County in Book 816 at Page 80.

TMS#: 030-00-02-049

Property Address: 4217 Redbud Road
McCull, South Carolina 29570

D'ALBERTO, GRAHAM & GRIMSLEY, LLC

By: s/Ryan J. Patane
S.C. Bar No. 103116
Benjamin E. Grimsley
S.C. Bar No. 70335
P.O. Box 11682
Columbia, South Carolina 29211
(803) 764-3919
rpatane@dgglegal.com
bgrimsley@dgglegal.com
Attorneys for Defendant Dixie, LLC

February 28, 2025

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
)	
COUNTY OF MARLBORO	)	FOURTH JUDICIAL CIRCUIT
)	
Bobby Dean Odom	)	No 2024-CP-34-00380
)	
Plaintiff,)	
	)	Affidavit of Jason Luck
v.)	
)	
Dixie, LLC; Natasha M. Carr, Marlboro County Delinquent Tax Collector; and Edwin Harold Odom, III.)	
)	
Defendants.)	

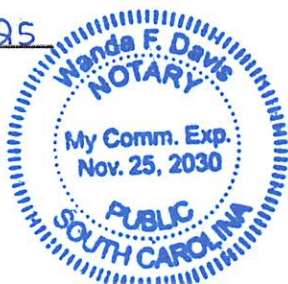
I, Jason Scott Luck, appearing before the undersigned notary and being duly sworn, state:

1. My name is Jason Scott Luck. I am 47 years of age and competent to execute this affidavit, which I make based on my personal experience and observation, except for statements made upon information and belief, which I believe to be true.
2. I am the attorney for the Plaintiff in this matter.
3. I was also the attorney for the Third-Party Plaintiff in *Morton v. Hurst*, 2023-CP-13-00259, which was, *inter alia*, an action to set aside a tax sale deed in Chesterfield County, South Carolina.
4. The salient error in the *Morton* case was found in the Notice of Levy, which asked the taxpayer to pay taxes by October 15, 2021, but the tax sale took place on October 18, 2021. This is the exact same “artificial deadline” issue present in the Notice of Levy for this case.
5. Ultimately, the Defendants in the Morton case agreed to a consent order voiding the tax sale deed.
6. Attached hereto are true and correct copies of the Notice of Levy in the *Morton* case (Exhibit A), the cover letter for the document production in that matter (Exhibit B), and the consent order resolving the *Morton* case (Exhibit C).
7. The “artificial deadline” present on the face of the Notice of Levy in this case (Exhibit A to Plaintiff’s Motion for Summary Judgment) is dispositive of this matter as a matter of law. However (*as an argument in the alternative*), if this Court does deny Plaintiff’s Motion for Summary Judgment, it should likewise deny Defendants’ Motions for Summary Judgment to allow further discovery in this matter. See Rule 56(f), SCRPC.

Further affiant sayeth naught.

Sworn to and Subscribed before me on this 17th day of April, 2025

Wanda F. Davis
 Print name here: Wanda F. Davis
 Notary Public for: South Carolina
 My Commission Expires: 11-25-2030



[Signature]



2251041

NOTICE OF LEVY

STATE OF SOUTH CAROLINA COUNTY OF CHESTERFIELD

THIS IS TO CERTIFY THAT I, CARMEN SPENCER, DELINQUENT TAX COLLECTOR OF CHESTERFIELD COUNTY, SOUTH CAROLINA, HAVE THIS DAY SEIZED AND TAKEN EXCLUSIVE POSSESSION OF THE FOLLOWING DESCRIBED PROPERTY IN THE NAME OF:

MORTON KYLE WAYNE
4963 HIGHWAY 145 S
CHESTERFIELD SC 29709

Parcel: 154 000 000 007 Acres: .00 Lot: 1 Building:0

BY VIRTUE OF TAX EXECUTIONS ISSUED AGAINST SAID PROPERTY, I WILL ADVERTISE AND SELL THE SAME TO THE HIGHEST BIDDER AT PUBLIC AUCTION, BEGINNING AT 10:00 am MONDAY, THE 18TH DAY OF OCTOBER 2021.
TO SATISFY THE TAX EXECUTION AND COST FOR THE DELINQUENT TAXES.

TAX & COST DUE \$ 278.78

Payment Must Be Cash, Certified Check or Money Order
NO PERSONAL CHECKS ACCEPTED

Carmen Spencer

Delinquent Tax Collector, Chesterfield County

PLEASE PAY THESE TAXES BY OCTOBER 15, 2021



LAW OFFICE
McLEOD & RUFFNER
222 MARKET STREET
POST OFFICE DRAWER 1449
CHERAW, SOUTH CAROLINA 29520

ANDREW F. McLEOD
C. HEATH RUFFNER

TELEPHONE (843)537-5204
TELECOPIER (843)537-9352

May 12, 2023

Jason S. Luck, Attorney at Law
P.O. Box 47
Bennettsville, SC 29512

Re: Kyle Wayne Morton vs. Jack Hurst and Carmen L. Spencer, Chesterfield County Delinquent Tax Collector
Case No.: 2023-CP-13-00259
Our File: 8817

Dear Jason:

Please find enclosed a complete copy of the Delinquent Tax Collector's file. Also enclosed is a copy of the deed into your client which includes the address to which the notices were mailed and on which the posting was placed.

I will look forward to hearing from you once you have a chance to review this information.

With kindest regards, I am

Sincerely yours,

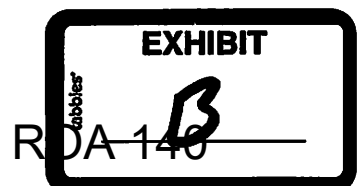


C. Heath Ruffner

CHR/jbs

Enclosures

ELECTRONICALLY FILED - 2025 Apr 17 6:40 PM - MARLBORO - COMMON PLEAS - CASE#2024CP3400380



STATE OF SOUTH CAROLINA)
)
COUNTY OF CHESTERFIELD)
)
Jack Hurst,)
)
Plaintiff,)
)
v.)
)
Kyle Wayne Morton,)
)
Defendant.)
_____)
)
Kyle Wayne Morton,)
)
Third-Party Plaintiff,)
)
v.)
)
Jack Hurst and Carmen L. Spencer,)
)
Chesterfield County Delinquent Tax)
Collector,)
)
Third-Party Defendants.)
_____)

IN THE COURT OF COMMON PLEAS

FOURTH JUDICIAL CIRCUIT

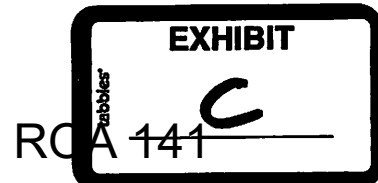
Case No.: 2023-CP-13-00259
(formerly 2023CV1310100118)

CONSENT ORDER VOIDING
TAX DEED

This matter is before the Court via Consent Order pursuant to an agreement of the parties resolving all pending issues. This case arises as a result of the sale of certain real property of Kyle Wayne Morton at a delinquent tax sale by the Chesterfield County Delinquent Tax Collector on October 18, 2021. A tax deed was subsequently issued to Jack Hurst on January 13, 2023, and recorded in the office of the Register of Deeds in Deed Book 552, Page 517.

The real property which is the subject of this action is described as follows:

All that certain piece, parcel or tract of land situate, lying and being on the Eastern side of South Carolina State Highway No. 145, approximately five (5) miles South of the Town of Chesterfield, in Chesterfield County, South Carolina, together with improvements thereon, and bounded, now or formerly, as follows: On the North by lands of Richard N. Todd and Alice S. Todd and lands of Patricia Elaine Snipes
DESCRIPTION CONTINUED ON NEXT PAGE



for a distance of 487 feet; on the East by lands of McNair for a distance of 182 feet; on the South by lands of Snipes; and on the West by said South Carolina State Highway No. 145 for a distance of 150 feet. Said property being more particularly shown and delineated as 1.33 acres, more or less, on that certain plat prepared for Richard N. & Alice S. Todd by Kenneth A. Johnson, R.L.S., dated April 3, 2015, and recorded in Plat Book M, at page 60 in the office of the Register of Deeds for Chesterfield County, South Carolina. Said plat is hereby incorporated herein at length by reference and made a part of the within description.

TMS No.: 154-000-000-007

Subsequent to receipt and recording of the aforementioned tax deed, Jack Hurst brought an action for eviction in Magistrate's Court (Magistrate's Court Case No.: 2023CV1310100118) against Kyle Wayne Morton. Kyle Wayne Morton subsequently filed the present action alleging certain causes of action concerning the tax sale process and requested that the tax sale and tax deed be declared null and void and cancelled of record.

Based upon the foregoing, the parties hereto agree as follows:

1. The tax sale of the subject real property shall be declared null and void, and the tax deed conveying the property to Jack Hurst shall be declared null and void and cancelled of record. A certified copy of this Consent Order shall be filed with the Chesterfield County Register of Deeds in the appropriate Deed Book and indexed accordingly. Additionally, all other county offices shall change records as necessary consistent with this Consent Order.
2. There shall be reimbursed to Jack Hurst his bid in the amount of \$6,500.00 plus statutory interest of \$995.31, \$163.82 for the 2022 taxes, and \$149.05 for preparation and recording of the tax deed.
3. Kyle Wayne Morton shall pay to the Chesterfield County Treasurer the delinquent taxes in the amount of \$606.25 (2020 – \$278.78, 2021 – \$163.65 and 2022 – \$163.82).

4. That the aforementioned eviction action shall be dismissed upon receipt of a true copy of this Order by the Magistrate's Court.
5. That the Lis Pendens filed by Kyle Wayne Morton (Case No.: 2023-LP-13-00025) shall be dismissed.

All parties hereto are represented by counsel and have had ample opportunity to review the above referenced agreement and its effect on each of them. The terms of this Consent Order represent the agreement of each of the parties and each of the parties have entered into this agreement freely, voluntarily and knowingly. The parties further understand that the agreement contained herein represents a full and final resolution of all matters between the parties in both Common Pleas Case No.: 2023-CP-13-00259 and Magistrate's Court Case No.: 2023CV1310100118.

The Court has jurisdiction over the subject matter and parties in this action, and venue is proper in Chesterfield County. The parties hereto shall take any and all action necessary to effectuate the terms of the agreement contained in this Consent Order, and fully understand that failure to do so could subject a party to contempt of court.

IT IS THEREFORE ORDERED:

That the agreement as set forth in this Consent Order by and between the parties be, and hereby is, approved by this Court as a full, final and binding agreement and settlement as to all matters in Common Pleas Case No.: 2023-CP-13-00259 and Magistrate's Court Case No.: 2023CV1310100118, and both cases shall be dismissed with prejudice.

AND IT IS SO ORDERED.

PAUL M. BURCH
CHIEF ADMINISTRATIVE JUDGE
FOURTH JUDICIAL CIRCUIT

WE SO MOVE:

/s/ Jason Scott Luck

JASON SCOTT LUCK
ATTORNEY FOR THE DEFENDANT/THIRD-PARTY PLAINTIFF
KYLE WAYNE MORTON

/s/ Allison Truitt Burch

ALLISON TRUITT BURCH
ATTORNEY FOR THE PLAINTIFF/THIRD-PARTY DEFENDANT
JACK HURST

/s/ C. Heath Ruffner

C. HEATH RUFFNER
ATTORNEY FOR THE THIRD-PARTY DEFENDANT
CARMEN L. SPENCER, CHESTERFIELD COUNTY DELINQUENT TAX COLLECTOR



Chesterfield Common Pleas

Case Caption: Jack Hurst , plaintiff, et al VS Kyle Wayne Morton , defendant, et al
Case Number: 2023CP1300259
Type: Order/Consent Order

So Ordered

s/Paul M. Burch, Judge #2048

Electronically signed on 2023-09-20 11:19:51 page 5 of 5

From: [Jason Luck](#)
To: [Kimpson, Milton G.](#); [Andrew McLeod](#); [Dot Faulkenberry](#); [Kimpson, Milton G. Secretary \(Quincia Boyd\)](#); [Kimpson, Milton G. Law Clerk \(Robert Reid\)](#)
Cc: [Jon Robinson](#); [Shanon Peake](#); [Murrell Smith](#); "Ben Grimsley"; rpatane@dgglegal.com
Subject: Re: Odom vs Dixie, LLC, et al 2024CP3400380
Date: Wednesday, July 23, 2025 10:24:59 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[Return to MTA 2 supplement.pdf](#)

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Judge Kimpson,

Sorry to burden everyone with yet another filing, but attached is yet another filing (a supplemental return) from the Plaintiff regarding the pending motions to alter or amend.

Jason Scott Luck
Attorney at Law
P.O. Box 47 (107 S. Parsonage St.)
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)

NB: Due to my service in the South Carolina House of Representatives, my availability from January to May of 2025 will be limited. Please make sure you copy office@luck.law with urgent correspondence during that time. Also, please see [In re: Lawyer-Legislator Protection \(S.C. Sup. Ct. Order dated Jan. 31, 2025\)](#).

From: Kimpson, Milton G. <mkipsonj@sccourts.org>

Date: Friday, June 27, 2025 at 10:17 PM

To: Jason Luck <jason@luck.law>, Andrew McLeod <amcleod@hmandrlaw.com>, 'Dot Faulkenberry' <Dot.faulkenberry@smithrobinsonlaw.com>, Kimpson, Milton G. Secretary (Quincia Boyd) <mkipsonsc@sccourts.org>, Kimpson, Milton G. Law Clerk (Robert Reid) <mkipsonlc@sccourts.org>

Cc: 'Jon Robinson' <jon.robinson@smithrobinsonlaw.com>, 'Shanon Peake' <shanon.peake@smithrobinsonlaw.com>, 'Murrell Smith' <murrell@smithrobinsonlaw.com>, 'Ben Grimsley' <bgrimsley@dgglegal.com>, rpatane@dgglegal.com <rpatane@dgglegal.com>

Subject: RE: Odom vs Dixie, LLC, et al 2024CP3400380

Thank you.

From: Jason Luck <jason@luck.law>

ROA 146

From: [Kimpson, Milton G.](#)
To: [Jason Luck](#); [Andrew McLeod](#); [Dot Faulkenberry](#); [Kimpson, Milton G. Secretary \(Quincia Boyd\)](#); [Kimpson, Milton G. Law Clerk \(Robert Reid\)](#)
Cc: [Jon Robinson](#); [Shanon Peake](#); [Murrell Smith](#); "Ben Grimsley"; rpatane@dgglegal.com
Subject: RE: Odom vs Dixie, LLC, et al 2024CP3400380
Date: Wednesday, July 23, 2025 11:50:27 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)

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Counsel:

Good morning. I prepared a brief order over the weekend denying the Motion for Reconsideration and will file it in a few minutes. Mr. Luck, I will not read your memo until after I file my order, but I do appreciate your submission.

Milton Kimpson

From: Jason Luck <jason@luck.law>
Sent: Wednesday, July 23, 2025 10:25 AM
To: Kimpson, Milton G. <mkipsonj@sccourts.org>; Andrew McLeod <amcleod@hmandrlaw.com>; 'Dot Faulkenberry' <Dot.faulkenberry@smithrobinsonlaw.com>; Kimpson, Milton G. Secretary (Quincia Boyd) <mkipsonsc@sccourts.org>; Kimpson, Milton G. Law Clerk (Robert Reid) <mkipsonlc@sccourts.org>
Cc: 'Jon Robinson' <jon.robinson@smithrobinsonlaw.com>; 'Shanon Peake' <shanon.peake@smithrobinsonlaw.com>; 'Murrell Smith' <murrell@smithrobinsonlaw.com>; 'Ben Grimsley' <bgrimsley@dgglegal.com>; rpatane@dgglegal.com
Subject: Re: Odom vs Dixie, LLC, et al 2024CP3400380

*** **EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. ***

Judge Kimpson,

Sorry to burden everyone with yet another filing, but attached is yet another filing (a supplemental return) from the Plaintiff regarding the pending motions to alter or amend.

Jason Scott Luck
Attorney at Law
P.O. Box 47 (107 S. Parsonage St.)
Bennettsville, SC 29512
843.479.6863 (o)
843.479.7222 (f)

NB: Due to my service in the South Carolina House of Representatives, my availability from

ROA 147

From: [Kimpson, Milton G.](#)
To: [Jason Luck](#); [Andrew McLeod](#); [Dot Faulkenberry](#); [Kimpson, Milton G. Secretary \(Quincia Boyd\)](#); [Kimpson, Milton G. Law Clerk \(Robert Reid\)](#)
Cc: [Jon Robinson](#); [Shanon Peake](#); [Murrell Smith](#); "Ben Grimsley"; rpatane@dgglegal.com
Subject: RE: Odom vs Dixie, LLC, et al 2024CP3400380
Date: Wednesday, July 23, 2025 11:56:33 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)

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Please let me clarify my last message. I filed a Form 4 Order denying reconsideration on July 18, 2025; its awaiting approval in the Clerk's Office. Thank you.

Milton Kimpson

From: Jason Luck <jason@luck.law>
Sent: Wednesday, July 23, 2025 10:25 AM
To: Kimpson, Milton G. <mkimpsonj@sccourts.org>; Andrew McLeod <amcleod@hmandrlaw.com>; 'Dot Faulkenberry' <Dot.faulkenberry@smithrobinsonlaw.com>; Kimpson, Milton G. Secretary (Quincia Boyd) <mkimpsonsc@sccourts.org>; Kimpson, Milton G. Law Clerk (Robert Reid) <mkimpsonlc@sccourts.org>
Cc: 'Jon Robinson' <jon.robinson@smithrobinsonlaw.com>; 'Shanon Peake' <shanon.peake@smithrobinsonlaw.com>; 'Murrell Smith' <murrell@smithrobinsonlaw.com>; 'Ben Grimsley' <bgrimsley@dgglegal.com>; rpatane@dgglegal.com
Subject: Re: Odom vs Dixie, LLC, et al 2024CP3400380

***** EXTERNAL EMAIL:** This email originated from outside the organization. Please exercise caution before clicking any links or opening attachments. ***

Judge Kimpson,

Sorry to burden everyone with yet another filing, but attached is yet another filing (a supplemental return) from the Plaintiff regarding the pending motions to alter or amend.

Jason Scott Luck
Attorney at Law
P.O. Box 47 (107 S. Parsonage St.)
Bennettsville, SC 29512
843.479.6863 (o)
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ROA 148

RECEIVED

Aug 18 2025

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Civil Action No. 2024-CP-34-00380

Bobby Dean Odom,

Respondent,

v.

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

Of whom Dixie, LLC is the Appellant,

NOTICE OF APPEAL

Dixie, LLC (“Appellant”) timely appeals the circuit court’s June 16, 2025 Order granting summary judgment to Plaintiff and July 28, 2025 Order denying its Rule 59(e) motion. Copies of the written orders are attached hereto. Appellant received written notice of the entry of the July 28, 2025 Order on July 28, 2025.¹

(Signature page follows)

¹ On July 23, 2025, Judge Kimpson emailed the parties indicating he signed a Form 4 Order denying the Rule 59(e) motion on July 18, 2025, but was waiting on the clerk’s office to enter the order. The Order was not entered until July 28, 2025. Appellant files this Notice of Appeal within 30 days of the signing of the order.

SMITH | ROBINSON
Smith Robinson Holler DuBose and Morgan, LLC

s/Shanon N. Peake

Jonathan M. Robinson

Shanon N. Peake

3200 Devine Street

Columbia, SC 29205

803-254-5445

jon.robinson@smithrobinsonlaw.com

shanon.peake@smithrobinsonlaw.com

Ben Grimsley

Ryan J. Patane

D'Alberto, Graham & Grimsley, LLC

PO Box 11682

Columbia, SC 29211

bgrimsley@dgglegal.com

rpatane@dgglegal.com

Counsel for Appellant

Columbia, South Carolina

August 18, 2025

Other Counsel of Record:

Andrew F. McLeod

McLeod & Ruffner

PO Drawer 1449

Cheraw, SC 29520

amcleod@hmandrlaw.com

*Counsel for Marlboro County
Delinquent Tax Collector*

Jason Scott Luck

Luck VI Ltd. Co. d/b/a Jason Scott Luck,

Attorney at Law

P.O Box 47

Bennettsville, SC 29512

jason@luck.law

Counsel for Bobby Dean Odom

RECEIVED

Aug 18 2025

SC Court of Appeals

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Civil Action No. 2024-CP-34-00380

Bobby Dean Odom,

Respondent,

v.

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

Of whom Dixie, LLC is the Appellant,

PROOF OF SERVICE

I certify that a true copy of the Notice of Appeal in this case has been served on the following, this 18th day of August, 2025, by emailing a copy to each attorney listed below using their primary email address listed in the Attorney Information System and depositing a copy in the United States Mail, postage pre-paid to the below addresses of *pro se* parties pursuant to Rule 262 of the South Carolina Appellate Court Rules and the May 6, 2022 Order of the South Carolina Supreme Court (Appellate Case No. 2020-000447). The Notice of Appeal has been contemporaneously filed with the circuit court.

Counsel Served: **E-Mail**

Andrew F. McLeod
McLeod & Ruffner
PO Drawer 1449
Cheraw, SC 29520
amcleod@hmandrlaw.com

ROA 151

*Counsel for Marlboro County
Delinquent Tax Collector*

Jason Scott Luck
Luck VI Ltd. Co. d/b/a Jason Scott Luck, Attorney at Law
P.O Box 47
Bennettsville, SC 29512
jason@luck.law

Counsel for Bobby Dean Odom

SMITH | ROBINSON
Smith Robinson Holler DuBose and Morgan, LLC

s/Shanon N. Peake
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rpatane@dgglegal.com

Counsel for Appellant

Columbia, South Carolina

August 18, 2025

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

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

Civil Action No. 2024-CP-34-00380

Appellate Case No. 2025-001647

Bobby Dean Odom,

Respondent,

v.

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

of which Dixie, LLC is the Appellant.

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that the Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

s/Shanon N. Peake

Shanon N. Peake, SC Bar No. 102723

Smith Robinson Holler DuBose and Morgan, LLC

3200 Devine Street

Columbia, SC 29205

T: (803) 254-5445

Shanon.peake@smithrobinsonlaw.com

Counsel for Appellant

March 31, 2026