THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM BEAUFORT COUNTY
Master in Equity

The Honorable Marvin H. Dukes III, Master in Equity

Case No. 2015-000342

Maxine Taylor, Respondent,

v.

Heirs of William Taylor, Heirs of E. Washington, Heirs of Phoebe Taylor, Heirs of Albertha Goodwine, and all persons unknown designated as a class; Richard Roe, and Beaufort County, SC, a body politic, Defendants,

Of whom Heirs of William Taylor, Heirs of E. Washington, Heirs of Phoebe Taylor, and Heirs of Albertha Goodwine are the Appellants.

Stanley Taylor, Joe A. Taylor and Martha T. Brown, Respondents,

v.

Heirs of William Taylor, Heirs of E. Washington, Heirs of Phoebe Taylor, Heirs of James Joseph Taylor, Heirs of Josephine Taylor and Georgia Champion, Appellants.

FINAL REPLY BRIEF OF APPELLANTS

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I. The master erred in concluding that the Respondents were the sole owners of Lot 9 when the Appellants, the Heirs of William Taylor, presented sufficient evidence to show that they were the true owners of a portion of Lot 9.

The Supreme Court held in *Griggs v. Griggs*, that the Respondents must make out complete title to prevail in a quiet title action. 199 S.C. 295, 295, 19 S.E.2d 477, 479 (1942). In an attempt to deflect the fact that they failed to establish complete title, Respondents state in their initial brief that "Appellants could produce no deeds showing any interest in Lot 9; where, Appellants established deeds back to 1939." (Resp't Br. 3.) As the Heirs of William Taylor previously argued, Appellants attempt to strengthen their title based on the alleged weakness of the Appellant's title. *Hoogenboom v. City of Beaufort*, 315 S.C. 306, 313, 433 S.E.2d 875, 880 (Ct. App. 1992) ("In an action to quiet title, the plaintiff must recover on the strength of his own title, not on the alleged weakness of the defendant's title.").

Furthermore, contrary to Respondents arguments, the Heirs of William Taylor presented sufficient evidence to illustrate they were the owners of the subject property. William Taylor's father, Billy Taylor, purchased the six (6) acres of land from the Union for one cent an acre. (R. p. 341, line 22-p. 342, line 20.) Furthermore, as set forth in Appellants' brief, the Heirs of William Taylor had documentation to show that they were consistently recognized as the owners of the six (6) acres in Lot 9:

- Property record card from 1954 stating that the Heirs of William Taylor own Parcel 5 which consisted of six (6) acres;
- Appraisal sheet from 1985 showing where a house was removed for tax purposes on the Heirs of William Taylor's property located at District 300, Map 9, Parcel 5 for six (6) acres; and
- Ariel photographs prepared by Barry Reas, an employee for the Beaufort County G.I.S. Department, showing how the land was occupied and utilized for farming.

(R. p. 319, line 19-p. 322, line 2; R. p. 331, line 25-p. 333, line 24; R. pp. 455-56; R. p. 459; R. pp. 462-465.) The Heirs of William Taylor had been paying taxes on the property since at least 1954. (R. p. 134, lines 1-2.) Respondents argue that their ownership in all of Lot 9 is shown by the 1937 deed. (Resp't Br. 3.) However, that deed is for **only** four (4) acres of property, and not for the ten (10) acres that encompasses Lot 9. (R. p. 182, lines 16-23; R. p. 435.) Additionally, there is nothing to suggest that Respondents utilized the northern and southwestern portion of Lot 9, further evidencing the fact that they never owned that portion of the land. As children, Martha Brown and Maxine Taylor, daughters of James Taylor, both testified that they played with Ms. Champion and Ms. Stewart who lived above Warsaw Road at Rufus and Mary Taylor's home. (R. p. 148, lines 2-16; R. p. 150, lines 10-16; R. p. 165, lines 21-24; [Def. Exh. 3 – *separately filed*].) Ms. Taylor verified that her father never utilized the property north of Warsaw Road. (R. p. 166, lines 6-12.) Rather, the Heirs of William Taylor, including Rufus and Mary Taylor, Isaac Taylor, Georgia Champion, and Willie Mae Stewart, lived on and utilized that property. (R. p. 199, lines 12-16; R. p. 227, lines 11-25; R. p. 268, line 23-p. 269 line 15; R. p. 270, lines 13-25.) The house was even rented out once Georgia Champion moved out of the house. (R. p. 203, lines 1-8.) Had it not caught fire, Ms. Champion would likely be living in that house today. In fact, she was planning to build a house there, but decided instead to leave the rubble as a remembrance of her upbringing. (R. p. 203, line 21-p. 204, line 5; R. p. 231, lines 7-13; R. p. 243, line 20-p. 244, line 24; R. p. 346, lines 8-p. 348, line 25; R. pp. 466-471.)

The Respondents' property, Parcels 6 and 6A, were both south of Warsaw Road. (R. p. 80, lines 6-7; R. p. 421.) Their property did not encompass the northern and southwestern portion that belonged to the Heirs of William Taylor, but the southeastern portion of Lot 9. This was confirmed by the testimony of witnesses and the Respondents' own exhibits. (R. p. 94, line 1-p.

95, line 6; R. p. 147, lines 20-22; R. p. 155, lines 1-15; R. p. 183, line 6-p. 184, line 4; R. p. 185, lines 1-11; R. p. 384, line 13-p. 385, line 22; R. p. 421; R. p. 443; [Def. Exh. 3 – *separately filed*].) In fact, other than the erroneous tax deeds to James Taylor, Respondents did not submit any evidence that they owned the northern and southwestern portion of Lot 9. While denying that the tax deeds were erroneous, Respondents, at the same time, admit there was a mistaken parcel switch. (Resp't Br. 3-4.) This is more thoroughly discussed below.

A. Respondents' reliance on the defective tax deeds issued to James Taylor and the language of S.C. Code Ann. § 12-51-90 is insufficient to give them ownership interest in the northern and southwestern portion of Lot 9.

Parcel 5 [six (6) acres], owned by the Heirs of William Taylor, was switched with Parcel 6 and 6A [four (4) acres], owned by Phoebe Taylor and James Taylor. Parcel 5 was, after the switch, shown as the southeastern portion of Lot 9, instead of the northern and southwestern portion of Lot 9. (R. p. 117, line 19-p. 118, line 2.) However, despite the switch, the Heirs of William Taylor continued to be taxed for Parcel 5 and, as a result, they were unaware of the issue. (R. p. 134, lines 1-2.) Phoebe Taylor continued to be taxed for Parcel 6, but failed to pay the taxes. The delinquent tax notices were sent to Phoebe Taylor in care of James Taylor to James Taylor's address on Gardner Lane. (R. p. 379, lines 2-25; R. pp. 472-509.) Respondents have the audacity, relying on S.C. Code Ann. § 12-51-90, to state that "[a] defaulting taxpayer has a year to redeem the property," implying that the Heirs of William Taylor failed to pay taxes. (Resp't Br. 4.) To the contrary, the opposite is true. Phoebe Taylor, James Taylor's mother, failed to pay the taxes on Parcel 6. The Heirs of William Taylor continued to pay their taxes as required which is why Parcel 5 was not entered into a tax sale. Records indicate that the Appellants, the Heirs of William Taylor, were paying taxes on the property since at least 1954. (R. p. 133, line 24-p. 134, line 2.) However, because of the parcel switch, the property James Taylor purchased at the 1995 and 1997

tax sales was described as the western portion of Lot 9 rather than the southeastern portion of Lot 9 that was originally deeded to Phoebe Taylor. This was confirmed by Cherise Chisolm, a title researcher, and Kimberly Chesney, a tax collector for the Treasurer's Office. (R. p. 188, lines 1-5; R. p. 384, line 13-385, line 22; R. pp. 472-509.) Had the parcels stayed in their original positions, the property sold to James Taylor would have been the southeastern portion of Lot 9. (R. p. 384, line 13-385, line 22.) Unfortunately, because of this mistake, the Heirs of William Taylor were stripped of their property and the property of their ancestors. Respondents, on the other hand, have benefitted from their ancestor's failure to pay taxes and acquired property of which they previously had no interest. While the Heirs of William Taylor were unable to locate a copy of a deed because the property had passed intestate for generations, they continually acted as the property's true owners. They resided on the land and cultivated and farmed the land for decades. Neither James Taylor or his heirs nor Phoebe Taylor or her heirs ever questioned their ownership of the property until erroneous tax deeds were issued to James Taylor.

B. Respondents' contention that the Heirs of William Taylor failed to file an action for recovery of the property within two (2) years of the date of the tax sale under S.C Code Ann. § 12-51-160 is without merit.

Respondents also rely heavily on S.C. Code Ann. § 12-51-160, arguing that the Heirs of William Taylor failed to file an action for recovery within two (2) years of the dates of the tax sales. (Resp't Br. 4, 8, 10-12.) As set forth in Appellant's brief, this Court has made clear that § 12-51-160 was only intended to "create a time limit during which one who lost title to property through a tax sale, **after proper notice**, may attempt to regain title." *Corbin v. Carlin*, 366 S.C. 187, 194, 620 S.E.2d 745, 749 (Ct. App. 2005) (emphasis added). As in *Corbin*, the Appellants, the Heirs of William Taylor, never lost title to their property as the tax sale should never have occurred. *Id.* Appellants properly paid their taxes on Parcel 5 of Lot 9 and were unaware of the

parcel switch. Had they been aware of the alteration, they would have immediately informed the tax assessor's office of the mistake. *See Corbin*, 366 S.C. at 194, 620 S.E.2d at 749 ("It would yield an absurd and unfair result to forbid Corbin to assert his right to ownership of his property when there is no indication he knew or should have known the county was improperly seeking to sell the property in a tax sale."). Even the master acknowledges the parcels were improperly switched and instructs Beaufort County to remedy it. (R. p. 8.)

Respondents further argue that the plat prepared by David Youmans for the quiet title action to Lot 7 labels the northern portion of Lot 9 as "N/F Phoebe Taylor," and though not stated, presumably argue that the Heirs of William Taylor were on notice of Phoebe Taylor's alleged ownership interest. (R. p. 442.) Mr. Youmans' reference to Phoebe Taylor was undoubtedly due to the erroneous parcel switch. However, it did not place the Heirs of William Taylor on notice because, as several witnesses testified, William Taylor's wife and Rufus Taylor's mother was named Phoebe Taylor. (R. p. 222, line 23-p. 223, line 9; R. p. 251, line 3; R. p. 265, line 25-p. 267, line 4.) Appellants were never sent notice of the tax sale because their property was never meant to be sold at the tax sale because, unlike Respondents and their ancestors, they consistently paid their taxes as required under the law. Prior to the parcel switch, Appellants, the Heirs of William Taylor, were recognized as the owner of record of the property sold at the tax sale, and therefore, were entitled to notice of the sale. *See* S.C. Code Ann. § 12-51-40 (requiring tax assessor's office to "mail a notice of delinquent property taxes, penalties, assessments, and costs *to the owner of record*. . . ."). As such, Respondents' reliance on § 12-51-160 is without merit.

II. Alternatively, the Heirs of William Taylor established title to the property through adverse possession and the master erred in awarding all of Lot 9 to Respondents.

Respondents allege that there was "[n]o evidence presented at trial to show adverse possession. . . ." (Resp't Br. 7.) Respondents argue that while a house existed on the northern

portion of Lot 9, "it was destroyed and abandoned for many years, probably before 1972. No evidence was offered that the Appellants continued with any occupancy of Lot 9." (Resp't Br. 7.) While this is not a matter of great importance given that the Heirs of William Taylor never abandoned the property, the Respondents fail to consider that, even if the house was unoccupied in 1972, a fact that is unsubstantiated given that there was testimony that the house was rented out after 1972, adverse possession had been established far before that time. Isaac Taylor, the son of Rufus and Mary Taylor, who was 80 years old at the time of the first hearing, grew up in the household and helped his father farm the land. (R. p. 268, line 23-p. 269, line 15.) His father, Rufus Taylor, grew up on the property as well. (R. p. 270, lines 13-19.) Georgia Champion and Willie Mae Stewart, Ms. Champion's younger sister, confirmed that they lived with their grandparents, Rufus and Mary Taylor, on Lot 9 throughout their childhood until their grandmother died in 1972. (R. p. 199, lines 12-16; R. p. 227, lines 1-25.) The Heirs of William Taylor had resided on the property for generations prior to Ms. Champion and Ms. Stewart leaving the home in 1972. As illustrated in Appellant's brief and below, the Heirs of William Taylor clearly established that their possession of the northern and southwestern portion of Lot 9 was continuous, hostile, actual, open, notorious, and exclusive for the statutory period of ten (10) years.

First, property records and tax documentation show the Heirs of William Taylor's ownership in and actual possession of the property. (R. pp. 455-456; R. p. 459.) The Heirs of William Taylor had been paying taxes on the property since at least 1954. (R. p. 134, lines 1-2.) The payment of taxes is "quite an important factor with reference to adverse possession, and also ouster, for it shows that the [adverse possessor] from the beginning claimed title to the land in severalty, having returned it in his own name, and having paid the taxes thereon." *Brevard v. Fortune*, 221 S.C. 117, 130-31, 69 S.E.2d 355, 361 (1952). While Respondents allege that there

was "no fencing, continuous use or exercise of dominion" and that "[a]t best, [Appellants'] showed that *someone* may have lived on the southwest part of the portion of Lot 9 to the north of the road," Respondents' statements during trial refute this assertion. (Resp't Br. 7-8 (emphasis added.) Martha Brown and Maxine Taylor, the Respondents in this action, admitted that they played with Georgia Champion and Willie Mae Stewart, the great-grandchildren of William Taylor, as children and that Ms. Champion and Ms. Stewart lived with their grandparents, Rufus and Mary Taylor, in the northwestern portion of Lot 9. (R. p. 148, lines 2-16; R. p. 150, lines 10-16; R. p. 165, lines 21-24.) Respondents, through a site visit by their counsel, verified that the house that Ms. Champion testified to was still there and recognizable. (R. p. 308, lines 13-20.) Photographs were introduced depicting the same. (R. pp. 466-471.)

Furthermore, Rufus and Mary Taylor cultivated the land, raised livestock and utilized all of the land for farming. This use was continuous and uninterrupted. Ariel photographs submitted by the Appellants verified that the land was cultivated and farmed for years. (R. pp. 462-463; R. p. 465.) Numerous individuals, including, Georgia Champion, Willie Mae Stewart, Constance Cooper, Joan Hillyard, Isaac Taylor, Charles Gardner and Thomas Brown, testified that the land was cultivated and farmed for years by Rufus and Mary Taylor. (R. p. 199, line 10-p. 202, line 12; R. p. 228, line 1-p. 229, line 23; R. p. 241, lines 13-20; R. p. 248, lines 21-24; R. 269, line 22-p. 270, line 7; R. p. 277, lines 18-25; R. p. 286, line 3-p. 287, line 1.) Therefore, the Appellants, the Heirs of William Taylor, actually possessed the property.

Second, as to the notoriousness of the possession, Respondents own deeds make clear that they were aware of the Heirs of William Taylor's interest in Lot 9, specifically referencing their interest in the land. (R. p. 424-426, R. p. 435.) While Respondents, citing to no portion of the record or any authority, dispute Appellants' explanation of the property placement, (Resp't Br. 9.),

Cherise Chisolm, a title researcher, is the individual who identified the location of the properties by utilizing Respondents' own deeds. (R. p. 182, line 16-p. 185, line 22; R. p. 424-426; R. p. 435; R. p. 443.) The Heirs of William Taylor contend that Ms. Chisolm's explanation is accurate. Further proof of the Heirs of William Taylor's ownership in the property is shown by the Respondents' own testimony. Maxine Taylor and Martha Brown both testified that they played as children at Rufus and Mary Taylor's home in the northwestern portion of Lot 9 with Georgia Champion and Willie Mae Stewart, Rufus and Mary Taylor's grandchildren. (R. p. 148, line 2-p. 149, line 2; R. p. 150, lines 10-16; R. p. 165, lines 21-24.) Furthermore, numerous witnesses testified that Rufus and Mary Taylor farmed the area and raised livestock. (R. p. 199, line 10-p. 202, line 12; R. p. 228, line 1-p. 229, line 23; R. p. 241, lines 13-20; R. p. 248, lines 21-24; R. 269, line 22-p. 270, line 7; R. p. 277, lines 18-25; R. p. 286, line 3-p. 287, line 1.) No showing was made that James Taylor or his ancestors occupied or cultivated this portion of Lot 9. Therefore, the Appellants, the Heirs of William Taylor's, possession of the land was open and notorious.

Third, the Heirs of William Taylor were hostile in their possession. Respondents argue that the occupancy of Lot 9 was merely an encroachment. This was not argued at trial and was not ruled on by the master, and as a result, is waived. *See S.C. Dep't of Transp. v. First Carolina Corp. of S.C.*, 373 S.C. 295, 301-02, 641 S.E.2d 903, 907 (2007) (noting that to be preserved for appellate review, an issue must have been raised to and ruled upon by the trial court). However, even if properly preserved, this Court has recently held in *McDaniel v. Kendrick*, that "[a] claimant may establish adverse possession if he occupies the property under the mistaken belief that it belongs to him." 386 S.C. 437, 442-43, 688 S.E.2d 852, 855 (Ct. App. 2009). There is no showing that Respondents or their ancestors, presuming they are the true owners, consented to the Heirs of William Taylor occupying their property. Furthermore, the Heirs of William Taylor were clearly

claiming ownership of the northern and southwestern portion of Lot 9 as they were not only occupying and cultivating it, but had been paying taxes on it since 1954. (R. p. 134, lines 1-2.) Put simply, despite Respondents' contention, "[t]he rule that a mistaken belief of ownership fails to establish the element of hostility does not apply to cases involving a dispute over an entire tract of land." *Walker v. Lindsey*, No. 2005-UP-207, 2005 WL 7083848, *2 (S.C. Ct. App. Mar. 18, 2005). While the Heirs of Rufus and Mary Taylor had quieted title to Lot 7 previously, this ownership was completely separate to their ownership in Lot 9. In fact, following the quiet title action for Lot 7, Respondent, Martha Brown, was in the process of clearing the land on the northwestern portion of Lot 9 for the mobile home after receiving her deed of distribution. Georgia Champion and her family members, Marjory Kemp and Albertha Goodwine, confronted Ms. Brown regarding the location and informed her that she was on their land. (R. p. 206, 3-17; R. p. 253, lines 9-23.) Ms. Brown admitted that Ms. Champion informed her that she was not rightfully on the property and the property did not belong to her. (R. p. 150, line 21-p. 151, line 3.) Respondents stated that "[o]nly when Martha Brown put her home on the land did someone say she was on their property." (Resp't Br. 10.) Of course this is the only time a confrontation regarding ownership took place because other than Ms. Brown's trespass, the Heirs of William Taylor's occupancy of land was uninterrupted for generations. While Respondents attempt to argue otherwise, the quiet title action to Lot 7 did not rid the Heirs of William Taylor of their understanding that they owned a portion of Lot 9. The Heirs of William Taylor **did not** abandon the property. The actions displayed by the Heirs of William Taylor are consistent with hostility and those of a true owner. As such, under *McDaniel*, the Heirs of William Taylor's occupancy of the property for generations, even under the alleged mistaken belief it belonged to them, meets the hostility requirement. 386 S.C. at 442-43, 688 S.E.2d at 855.

Finally, the Heirs of William Taylor possessed the property for over the statutory period. Respondents claim that "[n]o one in the William Taylor family has been in possession of the property for over forty years." (Resp't Br. 10.) Generations of the William Taylor family lived on the property throughout the decades. (R. p. 199, lines 12-16; R. p. 227, lines 1-25; R. p. 268, line 23-p. 269, line 15; R. p. 270, lines 13-19.) There is no doubt, and Respondents do not attempt to argue with the fact that, the Heirs of William Taylor possessed the property for the statutory period of ten (10) years. *See* S.C. Code. Ann. § 15-67-210. The Heirs of William Taylor had adversely possessed the property years before Georgia Champion and Willie Mae Stewart moved out of the home in 1972. Once actual possession has been taken, it will continue even if the adverse possessor does not continually utilize the property unless he or she be disseised or abandons the property. *Mullis v. Winchester*, 237 S.C. 487, 495, 118 S.E.2d 61, 65 (1961). The Heirs of William Taylor never abandoned the property nor was such argued at trial. Furthermore, claim to the property was never made by anyone else until after the deeds of distribution were issued to James Taylor's children based on the erroneous tax deeds. Ms. Champion has been watching over the property since her return to the area in 1997, and her family members were watching over the property before then, which is apparent by her immediate conversation with Ms. Brown regarding the proposed location of her mobile home. (R. p. 374, line 11-p. 375, line 12.) They also continued to pay taxes on the property. No evidence was presented by the Respondents that the Heirs of William Taylor were not the exclusive possessors of the property during the statutory period. Therefore, the Appellants, the Heirs of William Taylor, continuously possessed the property for the statutory period.

Therefore, based on the arguments presented in Appellants' brief and the foregoing, the Appellants, the Heirs of William Taylor, showed that they are the rightful owners of the northern and southwestern portions of Lot 9 through adverse possession.

III. Appellants, the Heirs of William Taylor, adversely possessed the northern and southwestern portion of Lot 9 for generations and for a period greater than twenty (20) years, entitling them to the presumption of a grant.

Respondents do not argue that the Heirs of William Taylor are not entitled to the presumption of a grant because they failed to possess the northern and southwestern portion of Lot 9 for a period of twenty (20) years. *See May v. Jeter*, 245 S.C. 529, 539, 141 S.E.2d 655, 660 (1965). Instead, while citing to no authority to support their claim, Respondents suggest that "[t]he Appellants never established any boundary or extent of the alleged claim. They had no deed, no survey and no exactness of the claim. Such a claim cannot be nebulous." (Resp't Br. 11.) The Heirs of William Taylor clearly set out their entitlement to the northern and southwestern portion of Lot 9. They had been paying taxes on their portion of the property before the erroneous parcel switch. (R. p. 134, lines 1-2.) They introduced Ariel photographs of their portion of the property showing that they had utilized and cultivated the northern and southwestern portion of Lot 9. (R. p. 462-463, R. p. 465.) Testimony of several witnesses confirms the same. (R. p. 199, line 10-p. 202, line 12; R. p. 228, line 1-p. 229, line 23; R. p. 241, lines 13-20; R. p. 248, lines 21-24; R. 269, line 22-p. 270, line 7; R. p. 277, lines 18-25; R. p. 286, line 3-p. 287, line 1.) For Respondents to suggest that the Heirs of William Taylor did not establish their claim to Lot 9 is completely without merit. The Heirs of William Taylor simply want the property identified as Parcel 5 on the 1965 tax map. (R. p. 421.) The property that they are lawfully entitled to and that they purchased, lived on, utilized, and paid taxes on for generations.

Therefore, based on the arguments set forth in Appellants' brief and the foregoing, the Appellants, the Heirs of William Taylor, established a presumption of grant to the property and the master erred in failing to award the property to Appellants.

IV. Alternatively, the boundary line was mutually recognized and acquiesced for the prescribed statute of limitations of ten (10) years.

In their brief, Respondents continually reference the quiet title action that was filed with regard to Lot 7. (Resp't Br. 3-12.) The Heirs of William Taylor are essentially being punished for following the law and quieting title in Lot 7. This should not stricken their claim to Lot 9 which they had occupied for generations, especially since the Respondents themselves recognized the Heirs of William Taylor's claim to the property. Specifically, their deed referenced the Heirs of William Taylor's claim to the property and their testimony establishes such a claim as well. (R. p. 148, lines 2-p. 150, line 20; R. p. 165, lines 21-p. 166, line 3; R. p. 421; R. p. 424-426.) The Heirs of William Taylor clearly established that Respondents, at the very least, recognized the Heirs of William Taylor's ownership in the property. *See Klapman v. Hook*, 206 S.C. 51, 57, 32 S.E.2d 882, 884 (1945). Furthermore, the Heirs of William Taylor paid taxes on the property since at least 1954. Yet, the Respondents, who had not paid taxes on Parcel 5 during any of this time, were awarded the property. Such is wholly unfair and inequitable.

Based on the language of the deeds and the conduct of the parties, Appellants, the Heirs of William Taylor, established that the parties mutually agreed upon the boundary line, with the Appellants land being the northern and southwestern portion of Lot 9.

V. The master failed to set forth specific findings of fact to support his conclusions of law as required under Rule 52(a) of the South Carolina Rules of Civil Procedure.

While Respondents argue that the master made nineteen (19) separate findings of fact and conclusions of law, the master's order was merely five (5) pages long, one page of which

encompassed the case caption. This case consisted of a two (2) day trial, post-trial briefs, several witnesses and numerous exhibits. After reviewing the master's order, among other issues, there is little doubt that the master failed to address a pivotal part of the Appellants' case, adverse possession. (R. p. 5-9.) As a result, the master failed to comply with Rule 52(a) of the South Carolina Rules of Civil Procedure. *See* In re *Treatment and Care of Luckabaugh*, 351 S.C. 122, 133, 568 S.E.2d 338, 343 (2002) (holding that while the court is not required to "set out findings on all the myriad factual questions arising in a particular case[,] the findings must be sufficient to allow this Court, sitting in its appellate capacity, to ensure the law is faithfully executed below). While the Heirs of William Taylor established through unrefuted evidence their ownership interest in Lot 9, should this Court find otherwise, the master's judgment should be vacated and remanded for a new hearing instructing the master to comply with Rule 52(a).

CONCLUSION

Based upon the foregoing argument and citations of authority, the Appellants, the Heirs of William Taylor and Georgia Champion, respectfully request that this Court reverse the master's decision and award the subject property in Lot 9, the northern and southwestern portion identified in the 1965 tax map, to the Appellants.

Respectfully Submitted,

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CERTIFICATE OF COUNSEL

The undersigned certifies that this Final Reply Brief complies with Rule 211(b), SCACR.

Amy K. Raffaldt, Esq.
Attorney for Appellants

September 28, 2015

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CERTIFICATE OF SERVICE

The undersigned attorney hereby certifies that a true copy of the Final Brief of Appellants and the Final Reply Brief of Appellants in the above-referenced case has been served upon George H. O'Kelley, Jr., Esq. at P.O. Box 1072, Beaufort, SC 29901 on this 29th day of September, 2015.

Amy Raffaldt

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