

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

**RECEIVED**  
MAY 22 2017  
SC Court of Appeals

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.

**APPELLANTS' RESPONSE TO PETITION FOR REHEARING**

Appellants hereby respond to Respondents' Petition for Rehearing pursuant to Rule 221 of the South Carolina Appellate Court Rules in the above-captioned matter from the decision of the panel of the South Carolina Court of Appeals on April 26, 2017 in *Maxine Taylor v. Heirs of William Taylor, et al.* Appellate Case No. 2015-000342 (S.C. Ct. App. dated April 26, 2017) reversing the master court's ruling that the Appellants did not establish the elements of adverse

possession as to the property in question. Respondents filed a Petition for Rehearing dated May 3, 2017. Appellants respectfully submit their response and state as follows:

**I. The South Carolina Court of Appeals properly ruled that Appellants established title to the property in question through adverse possession.**

First, Respondents contend in their petition for rehearing that Appellants did not have a chain of title and failed to show the extent of their possession of the property. To the contrary, 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.) Furthermore, despite Respondents' arguments that Appellants did not show the extent of possession, this Court properly concluded that documentation presented by Appellants designated the extent of their claim:

Appellants' possession of parcel five was under color of title, which designated the extent of their claim. Appellants testified they believed they owned parcel five, and it was undisputed that Appellants paid the taxes on parcel five going back to 1954. The 1954 property card and the 1985 appraisal sheet showed Appellants owned parcel five. . . . These documents were evidence of the extent of Appellants' claim, and the 1965 Tax Map showed the boundaries of the land they intended to possess.

(Op. No. 5480, pg. 10.)

Second, Respondents contend that this Court failed to consider Appellants' quiet title action to Lot 7 alleging that the action showed Appellants were under a mistaken belief they owned the property. It is important to note this Court properly considered all testimony and evidence presented in the case and specifically mentioned Lot 7 in its ruling. (Op. No. 5480, pg. 5.) Additionally, this Court referenced numerous cases that permit a claim for adverse possession despite a mistaken belief one owns the property in question which directly refutes the Respondents' argument. (Op. No. 5480, pg. 10.)

Third, Respondents claim that this Court erred in finding that S.C. Code Ann. § 12-51-160 did not apply. In doing so, they contend that Appellants never submitted an answer contesting the tax sale and without offering any authority assert the Appellants had an obligation to do so. As this Court found, S.C. Code Ann. § 12-51-160 did not apply because Appellants did not receive notice and the property descriptions were invalid. While the master relied on S.C. Code Ann. § 12-51-160 and its two-year statute of limitations in his Final Order (R. pp. 7-8), this Court has made clear that the statute 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). Appellants were never sent notice of the tax sale because their property was never meant to be sold at the tax sale because, unlike the heirs of Phoebe Taylor, 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*. . .”). Therefore, this Court properly found that Appellants were not subject to the statute of limitations. (Op. 5408, pg. 13.)

Finally, Respondents argue that they are entitled to the southern portion of Lot 9. This Court specifically stated that “[a]ccording to the 1965 Tax Map, parcel five consists of the Northern Portion and a strip of land along the western side of the Southern Portion. Parcels six and 6a consist of the eastern section of the Southern Portion.” (Op. 5408, pg. 3.) While it is unclear exactly what property Respondents are arguing they own, Appellants never contested

Respondents entitlement to Parcel 6 and 6a which were located in the southeastern portion of Lot 9 prior to the parcel switch.

**CONCLUSION**

As indicated above, Appellants, the Heirs of William Taylor, meet all the requirements required to establish title to the northern and southwestern portion of Lot 9 through adverse possession. As this Court concluded, their possession of the property was actual, open and notorious, hostile and continuous and exclusive for the statutory period of ten (10) years. Furthermore, as this Court recognized, S.C. Code Ann. § 12-51-160 is inapplicable to the instant action. Therefore, this Court properly concluded that Appellants, the Heirs of William Taylor, are the rightful owners of the subject property.

Wherefore, based on the foregoing, the South Carolina Court of Appeals properly ruled in favor of Appellants and respectfully request that Respondents' Petition for Rehearing be denied.

Respectfully Submitted,

By:   
\_\_\_\_\_  
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Maxine Taylor, Respondent

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

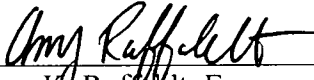
Stanley Taylor, Joe A. Taylor and Martha T. Brown, Respondents,

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.

**CERTIFICATE OF SERVICE**

The undersigned attorney hereby certifies that a true copy of Appellants' Response to Petition for Rehearing 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 15<sup>th</sup> day of May, 2017.

  
\_\_\_\_\_  
Amy K. Raffardt, Esq.  
Attorney for Appellants

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May 15, 2017

**RECEIVED**

MAY 22 2017

**SC Court of Appeals**

VIA U.S. MAIL

RE: Maxine Taylor v. Heirs of William Taylor, et al.  
Appellate Case No.: 2015-000342

Dear Ms. Kitchings:

Please find enclosed the original and seven (7) copies of Appellants' Response to Petition for Rehearing regarding the above-referenced matter. I would appreciate your providing a clocked copy in the self-address stamped envelope provided.

If you should have any questions or concerns, please do not hesitate to contact me at (843) 839-2900. Thank you.

Sincerely,



Amy K. Raffaldt, Esq.  
Enclosures

cc: George H. O'Kelley, Jr., Esq.