

THE STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM DORCHESTER COUNTY
Court of Common Pleas

Edgar W. Dickson, Circuit Court Judge

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SC Court of Appeals

APPELLATE CASE NO.: 2019-001255

Wendy Reed..... Appellant,

v.

County of Dorchester and Thomas Limehouse Respondents.

AMENDED FINAL BRIEF OF RESPONDENT COUNTY OF DORCHESTER

Jonathan J. Anderson
SC Bar # 383
Anderson Reynolds & Stephens, LLC
37 ½ Broad Street
P.O. Box 87
Charleston, SC 29401
(843) 723-0185 –phone

*Attorney for Respondent, County of
Dorchester*

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STATEMENT OF ISSUES ON APPEAL

1. The Circuit Court did not err in holding that Appellant's failure to provide the information necessary to show that Appellant is a member of a class that is entitled to redeem the property pursuant to S.C. Code Ann. §12-51-90(A) within the allotted twelve-month redemption period between December 3, 2012 and December 4, 2013 was a failure to timely redeem the property from the tax sale.

STATEMENT OF THE CASE

This matter arises from the attempted redemption of property sold for delinquent taxes. On December 3, 2012, Respondent Dorchester County (hereinafter "Respondent Dorchester") sold 817 West Richardson Avenue, Town of Summerville, County of Dorchester, State of South Carolina also identified as TMS #137-02-10-005.000 (hereinafter "the property")¹ for delinquent taxes pursuant to S.C. Code Ann. §12-51-40. (R. pp. 52-64, 84-95, 96-113, and 342-346). The Appellant does not contest the sale process and stipulated in her Complaint and Amended Complaint that the taxes on the subject property were delinquent and that all requisite notices required for the sale and redemption of the properties were properly provided (R. pp. 84-95, ¶'s 21, 22, and 23).

Appellant originally filed suit in Federal Court on January 9, 2014 and filed an Amended Complaint on January 27, 2014 (R. pp. 28-39 and 40-51). Defendants successfully moved to dismiss the suit in Federal Court by Order dated July 31, 2014. (R. pp. 1-3). On July 11, 2014, Plaintiff filed this action in State Court and named the following Defendants: Dorchester County, Mary Pearson in her official capacity as Treasurer of Dorchester County, the Delinquent Tax

¹ The initial complaint included a second property identified as 819 West Richardson Avenue, but that property became the subject of a now settled separate lawsuit. (Amy Gregg v. Dorchester County and Thomas Limehouse, 2015-CP-18-00391)

Collector for Dorchester County (collectively “the original Dorchester Defendants”); and Thomas Limehouse (R. pp. 52-64). The original Dorchester Defendants brought motions to dismiss including one for a lack of standing as the Appellant refused and did not provide any information either in the Complaint or otherwise that Appellant had an interest in the subject property as required to vest Appellant with the right to redeem the property pursuant to S.C. Code Ann. §12-51-90(A). A hearing was held on November 19, 2014 and the Court dismissed Mary Pearson, in her Official Capacity as Treasurer of Dorchester County, and the Delinquent Tax Collector for Dorchester County as Defendants by Order originally filed on December 30, 2014, later amended March 10, 2015. However, the Court denied the motion to dismiss for lack of standing and ordered “the Plaintiff to provide to the Dorchester County evidence that the Plaintiff is a member of a qualifying class (‘defaulting taxpayer, or any grantee from the owner, or any mortgagee or judgment creditor’) within 60 days of the order.” (R. pp. 4-6) In January 2015, as a result of the Court Order, the Appellant provided information identifying Appellant as the daughter of John L. Gregg, a named devisee with an ownership interest in the subject property and deceased since May 2004 for the first time. (R. p. 288, line 8-p. 289, line 6). On January 8, 2015, Appellant filed the amended complaint. (R. pp.84-95).

Both Appellant and Respondent filed motions for summary judgment (R. pp. 114-266) and a hearing was held on October 31, 2016. On May 5, 2017 the Court issued its order denying Appellant’s Motion for Summary Judgment and granting Respondent’s Motion for Summary Judgment as to Appellant’s causes of action under the Fair Housing Act, the Equal Protection Clause, and for Conspiracy. Respondent’s Motions for Summary Judgment as to Appellant’s remaining causes of action were denied. (R. pp. 8-13).

The Honorable Edgar W. Dickson tried this matter on March 12, 2018. The Final Order finding for Dorchester County (Respondent Dorchester) and Thomas Limehouse (Respondent Limehouse) was filed on July 2, 2019. (R. pp.15-27) Appellant's brief was received by Respondent's counsel on November 27, 2019.

STANDARD OF REVIEW

In an action at law, on appeal of a case tried without a jury, the appellate court's standard of review extends only to the correction of errors of law. *Jenkins v. Refuge Temple Church of God in Christ, Inc.*, 424 S.C. 320, 327, 818 S.E.2d 13, 16-17 (Ct. App. 2018). The trial judge's findings of fact will not be disturbed upon appeal unless found to be without evidence which reasonably supports the judge's findings. *Electro-Lab of Aiken, Inc. v. Sharp Constr. Co. of Sumter, Inc.*, 357 S.C. 363, 367, 593 S.E.2d 170, 172 (Ct. App. 2004).

ARGUMENTS

Real Issue in Controversy.

The Appellant mistakenly argues that the Court held Appellant failed to prove she was a grantee of an owner of record or a defaulting taxpayer. The Court made that determination in its May 5, 2017 Order Denying Plaintiff's Motion for Summary Judgment and Denying in part and Granting in part Defendant's Motions for Summary Judgment. The issue at trial was whether Appellant's status was made known to Respondent Dorchester prior to the expiration of the twelve-month redemption period. The Order issued prior to the trial states in part:

Here, Reed alleges that she owns 1/75th interest in the subject property, a fact that is apparently not in dispute. Therefore, Reed falls into the second category because her interest in the subject property was subjected to a tax imposed by Title 12 of the South Carolina Code of Laws. As Reed failed to pay the taxes on the subject property, she is a

defaulting taxpayer. Additionally, Reed alleges that she is a grantee from the owner, a fact which also is apparently not in dispute. As Reed is considered as both a defaulting taxpayer and a grantee from the owner, she was entitled to redeem the property pursuant to S.C. Code Ann. §12-51-90. Therefore, if Reed provided sufficient information to County to show that Reed was a member of one of the four classes – in this case, two of the four classes – delineated in S.C. Code Ann. §12-51-90(A), the[n] Reed should have been permitted to redeem the subject property.²

Genuine issues of material fact remain, however, that prevent this Court from granting summary judgment. These facts include, but are not limited to, the following: (1) whether Reed attempted to redeem her property pursuant to S.C. Code Ann. §12-51-90 four times within the allotted twelve-month redemption period between December 3, 2012 and December 4, 2013; and (2) whether Reed provided information necessary to show County that she was a member of one of the four categories delineated in S.C. Code Ann. §12-51-90(A) within the allotted twelve-month redemption period. This Court finds that further inquiry into the facts of this case is desirable to clarify application of the law, and therefore, Defendants' Motions for Summary Judgment as to Reed's remaining causes of action are denied. See *Brockbank*, 341 S.C. at 379 (stating that summary judgment is not appropriate where further inquiry into the facts of the case is desirable to clarify application of the law. (R. p. 13).

² These two findings were opposed by Respondent Dorchester County in its Supplemental Memorandum in Support of Summary Judgment (R. p. 234), and Defendant's Motion to Alter or Amend (R. p. 267) based on the definition of "Person liable for taxes and assessments on real property" in S.C. Code Ann. §12-37-610 which requires the ownership interest to be ". . . recorded in the public records for deeds of the county in which the property is located." The record is clear that there was no evidence of Ms. Reeds' ownership interest in the records of deeds for Dorchester County. see *Halsey v. Simmons*, 837 S.E.2d 919 (S.C. Ct. App. 2019).

A determination on Appellant's status occurred prior to the trial. At trial the Court held that Appellant revealed her identity in relation to the property and the owner of record thirteen months after the period of redemption had expired and too late to allow the redemption (R. p.23, ¶H, p. 24, ¶'s J & L, p. 25, ¶'s N & P).

Brief Overview of the Facts.

Appellant challenges the delinquent tax sale of the property complaining that Respondent Dorchester should have accepted Appellant's payment without proof of Appellant's eligibility under S.C. Code Ann. § 12-51-90 (A) to redeem. Appellant has lived at the property for more than forty years; the taxes for 2011 were delinquent. Respondent Dorchester County followed the requirements and procedures of S.C. Code Ann. §12-51-40 in providing all the requisite notices of the delinquency and for the sale of the property. (R. p. 86, ¶'s 21, 22, and 23). The property was sold on December 3, 2012 to Respondent Limehouse. (R. pp. 342-346 and p. 297, lines 15-17). Respondent Dorchester gave proper notice of the sale and redemption of the property. (R. p. 86, ¶'s 21, 22, and 23). As mandated by S.C. Code Ann. §12-51-90(A), the redemption period ran from December 3, 2012 through December 4, 2013.(R. pp. 342-346). Appellant made one substantive attempt to redeem the property during the redemption period. (R. p. 286, lines 9-10 and p. 299, lines 3-5). The offered payment could not be accepted by Respondent Dorchester as Appellant did not appear in Dorchester County's records as either "the defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor" as required by S.C. Code Ann. §12-51-90(A). Prior to the running of the redemption period, Respondent Dorchester advised Appellant that she was not eligible to redeem the property, provided Appellant with the names of persons eligible to redeem the property, and advised Appellant to consult with the Probate Court. (R. pp. 17, ¶10, p. 286, lines 1-3, p. 299, lines 6-19, p. 310, lines 3-18, p. 312, lines 7-23, and p.

314 lines 7-19). The Probate Court provided Appellant with a packet of forms and advised her to go to the Center for Heirs Property Preservation. (R. p. 284, lines 10-17). Appellant consulted with the Center for Heirs Property Preservation and obtained the services an attorney. (R. p. 283, line 25-p. 284, line 6, p. 302, line 22-p. 303, line 6). Prior to the expiration of the redemption period the Dorchester County Attorney advised Appellant's attorney that Respondent Dorchester did not know the relationship of Appellant to the property or any of the individuals on the attached Devise/Descent form who were eligible to redeem. Despite this, at no time during the redemption period did Appellant provide information to Respondent Dorchester that Appellant was a member of one of the four classes of persons eligible to redeem the property. (R. p. 330, lines 3-14 and pp. 340-341).

Not until January 2015, after being ordered by the Court to provide the required information did Appellant produce the required documentation identifying Appellant as an individual eligible to redeem the property. (R. pp. 4-6 and p. 20, ¶21) Respondent Dorchester received the required information thirteen months after the termination of the redemption period and twenty-five months after the sale of the property. On October 29, 2014, Respondent Dorchester issued to the successful bidder title to the property pursuant to S.C. Code Ann. § 12-51-130. (R. pp. 342-346)

Application of the Law to the Facts.

“The sale of the property of a defaulting taxpayer is governed by statute. *Osborne v. Vallentine*, 196 S.C. 90, 12 S.E.2d 856 (1941); *Von Elbrecht v. Jacobs*, 286 S.C. 240, 332 S.E.2d 568 (Ct. App. 1985).” *Durham v. United Cos. Fin. Corp.*, 331 S.C. 600, 603, 503 S.E.2d 465, 467 (1998). S.C. Code Ann. §12-51 *et seq.* contains the requirements for the redemption of property sold at a delinquent tax sale that must be followed by Respondent Dorchester; particular attention

must be paid to the status of the person attempting to redeem real property from a delinquent tax sale as there are specific requirements enumerated in S.C. Code Ann. §12-51-90(A). (R. p. 316, line 20-p. 317, line 4, p. 331, lines 3-8 and pp. 4-6).

The statute states:

The defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor may **within twelve months from the date of the delinquent tax sale** redeem each item of real estate by paying to the person officially charged with the collection of delinquent taxes, assessments, penalties, and costs, together with interest as provided in subsection (B) of this section. If prior to the expiration of the redemption period, the purchaser assigns his interest in any real property purchased at a delinquent tax sale, the grantee from the successful bidder shall furnish the person officially charged with the collection of delinquent taxes a conveyance, witnessed and notarized. The person officially charged with the collection of delinquent taxes shall replace the successful bidder's name and address with the grantee's name and address in the delinquent tax sale book. (emphasis added)

S.C. Code Ann. §12-51-90(A).

Appellant admits in both her complaint and amended complaint that the taxes for 2011 were unpaid, delinquent and that Respondent Dorchester followed the requirements and procedures of S.C. Code Ann. §12-51-40 in providing all the requisite notices for the sale and redemption of the property on which Appellant lived. (R. p. 86, ¶'s 21, 22, and 23).

The failure to pay the property taxes in 2011 resulted in the sale of the property pursuant to S.C. Code Ann. §12-51-40 on December 3, 2012. The sale of the property triggered the beginning of the 12-month period in which the property could be redeemed (hereinafter

“redemption period”). The redemption period ran from December 3, 2012 to December 4, 2013. (R. p. 16, ¶5 and pp. 342-346).

Appellant followed up on the notices received concerning the redemption of the property by contacting the Delinquent Tax Collector for Respondent Dorchester County (hereinafter “DTC”) by telephone and by appearing at the DTC on Friday at closing time, then returning Monday to meet with Bonita Daniels at the DTC. (R. p. 285, line 11-p. 286, line 10).

On direct examination the Appellant described meeting with DTC and the meeting with Bonita Daniels as follows:

Q: When Ms. Daniel or anybody in the delinquent tax office sent you to probate, did they know that you were the person paying the taxes?

A: I guess. I’m not sure.

Q: Did you tell Ms. Daniel that - - . . . - - Ms. Daniel came to your property and approached the property; correct?

A: Yes, she did

Q: So how many times total did you talk to delinquent tax collector’s office about redeeming your property?

A: Three

Q: Tell me about each of those times. Tell me about the first time.

A: Okay. The first time, it was over the telephone. I had called in and asked them how much it was, and when they told me how much it was, I went to pay it, and I couldn’t pay it because they were about to close.

Q: The office was –

A: . . . when I did get there and they were closed, I knocked on the window, and they told me . . . to come back Monday.

And when I went back that Monday and I got in the office, then they told me that they couldn't take my money because I had to have the - - had to probate it.

Q: Have what probated?

A: The land probated because my name wasn't on the deed.

Q: And did you also talk - - did you talk to them more than once on the phone?

A: No

Q: Did you - - and you went to the office how many times?

A: Once

(R. p. 285, lines 4-25 and p. 286, lines 1-10).

During the meeting with Bonita Daniels, Appellant offered payment to redeem the property. Bonita Daniel requested Appellant show she had an ownership interest in the property as required by S.C. Code Ann. §12-51-90(A). As Appellant did not provide any information about ownership or her relation to the property, the DTC could not accept payment from the Appellant. (R. p. 17, ¶10, p. 286, lines 13-18, p. 298, lines 11-15, p. 310, lines 3-18, p. 312, lines 7-23, and p. 314, lines 7-19). Bonita Daniels advised Appellant to seek assistance from the Probate Court in establishing Appellant's eligibility to redeem the property. In a further effort to assist the Appellant in establishing her eligibility to redeem the property, Bonita Daniels provided Appellant with the names of those individuals in the County records that were eligible to redeem the property. Appellant left the office of the DTC and made no further attempt to redeem her property on her own. (R. p. 18, ¶13, p. 295, lines 11-16, p. 304, lines 3-7, and p. 312, lines 7-23)

Following the advice of Bonita Daniels, Appellant went to the Probate Court but only provided them with the year of Appellant's great grandmother's and grandmother's deaths. Appellant did not provide the names of her great grandmother, grandmother, or father. Appellant testified that the Probate Court told Appellant, ". . . the only way that I could have it probated is she gave me a whole stack of papers, and I didn't understand the papers, and so she gave a card and – no she gave a card and it was to sign up for the heir's property." (R. p. 284, lines 13-17). The Probate Court provided Appellant with a packet of forms and advised her to go to the Center for Heirs Property Preservation. Appellant went to the Center for Heirs Property Preservation which referred her to Appellant's current attorney. These events occurred in March of 2013. (R. p. 283, line 25-p. 284, line 17, p. 302, line 22-p 304).

On October 8, 2013, in response to a letter from Plaintiff's attorney and in a further effort to assist Plaintiff to establish her eligibility to redeem the property, John Frampton, Dorchester County Attorney, e-mailed Plaintiff's attorney a copy of the Devise/Descent of Real Estate and Description form for the property. The e-mail communication to Plaintiff's attorney was copied to DTC. The e-mail stated:

"I do not know the relationship of your client, Wendy Reed, to any of the devisees but as far as the County is concerned any of the named devisees listed on the Devise/Descent of Real Estate and Description form would be eligible to redeem the properties. Give me a call if you would like to discuss this further."

No response was received to this offer of assistance. (R. p. 330, lines 3-14 and pp. 340-341).

With the information from the title search, notices advising of the approach of the end of the redemption period were sent to all known individuals who had a right to redeem the property in accordance with S.C. Code Ann. §12-51-120. (R. p. 321, lines 3-6) The information concerning

the end of the redemption period was also published in the local paper. (R. p. 302, lines 6-14 and p. 86, ¶'s 21, 22, and 23) Before the end of the redemption period, as the result of one of the publications, Leon C. Gregg (who is listed on the Devise/Descent of Real Estate and Description Form) approached Appellant to inquire into the sale and redemption of the property. Leon C. Gregg was eligible to redeem the property and asked Appellant to provide him with information; Appellant never provided the requested information. (R. p. 300, lines 8-p. 301, line 20).

DTC obtained the Devise/Descent of Real Estate and Description Form from the title search of a separate piece of property owned by Lucille B. Gregg that was sold for delinquent taxes. Lucille Gregg died in an automobile accident and her estate was probated in 1984, but it appears no deeds were issued for the separate pieces of property in the estate. The DTC office discovered within the inventory of real estate a reference to the property and added the devise/descent form of Lucille Gregg's estate to the Elizabeth Perry file. The title search of the property only revealed Elizabeth Perry as the owner of record since no deed of distribution was recorded. (R. p. 21, ¶23 and p. 289, lines 14-17).

The estate of Lucille B. Gregg was probated in 1984 and the properties were devised to Walter Sr. (with a 1/3 interest), Leon C. Gregg, Walter L. Gregg, Jr., James A. Gregg, Orin S. Gregg, John L. Gregg, Kenneth Gregg, Angie E. Gregg, Cornelius Gregg, Annette Gregg, and Jeannette Gregg (each receiving a 1/15 interest). Elizabeth Perry was the mother of Lucille B. Gregg. Lucille B. Gregg received the property as an intestate heir of Elizabeth Perry upon Elizabeth's death in 1983. Elizabeth Perry remains the owner of record in the Dorchester County Registry of Deeds as no deed of distribution has ever been recorded. Each person on the list would have been allowed by Respondent Dorchester to redeem the property. No estate for John Gregg has ever been filed in the Dorchester County Probate Court, nor has anyone filed a Petition for

Determination of Heirs for John Gregg in the Dorchester County Probate Court. The above listed devisees (with the exception of John Gregg and Walter Gregg, Sr.) are still alive and live in Dorchester or Berkeley County, SC excepting one who lives in Gaffney, SC. (R. pp. 21-22, ¶'s 24 and 25, p. 300, lines 1-5, p. 330, lines 3-12, and p. 340). *See Halsey v. Simmons*, 837 S.E.2d 919, 926 (S.C. Ct. App. 2019) (“However, in the ten years since Appellants presumably inherited their ownership interest, they took no steps to record or document their interest. Appellants failed to probate the estate before the commencement of tax sale proceedings, or to request a letter of ownership from the Tax Assessor's Office. Had Appellants taken either of these steps, the record may have been adequate to assert true ownership interest.)

Despite the offers of assistance and requests for information as to whom Appellant was related that had an ownership interest in the property, Appellant failed to provide the information that was exclusively within Appellant's control to Respondent Dorchester within the redemption period. The statutes governing the redemption of real property sold for delinquent taxes places no burden on Respondent Dorchester to provide proof of an individual's eligibility to redeem property as an heir of the defaulting taxpayer pursuant to S.C. Code Ann. §12-51-90(A). (R. p. 317, lines 22-24). The inability to know the relationship of the Appellant to any owner of record or any one of the individuals that appeared on the Devise/Descent of Real Estate and Description Form made it impossible for Respondent Dorchester to allow Appellant to redeem the property and still fulfill Respondent Dorchester's statutory duty to only allow “[t]he defaulting taxpayer, any grantee from the owner, or any mortgage or judgment creditor. . .” to redeem the property. *See Dixon v. Hockady*, 36 S.C. 60, 15 SE 342 (1892) in which the South Carolina Supreme Court stated in part:

“Hockady offered in evidence his deed from the sinking fund commission, which recites that the land was “forfeited” in the name of M. A. Dixon; and as he was not, as we have

held, within the class of persons allowed to “redeem,” it would seem to follow that the deed to him in his own right was absolutely without authority. . . Speaking of the officer appointed by law to make the sale (or deed of redemption) the supreme court of the United States (*Early v. Doe*, 16 How. 610) say: “The officer can do nothing of himself, and must do all as he is directed by the law.” See *Cooke v. Pennington*, 15 S. C. 185. We think that upon the payment of the taxes the title revested in Mrs. Dixon.”

Dixon v. Hockady, 36 S.C. 60, 64, 15 SE 342 (1892).

Further attention was brought to this issue by a request for opinion from the Attorney General of South Carolina by the Tax Collector for Sumter County regarding whether a friend of a defaulting taxpayer may redeem the property of the defaulting taxpayer that has been sold for nonpayment of ad valorem taxes. After an analysis of the statute and the *Dixon v. Hockady* case, the Attorney General stated:

It is therefore the opinion of this office that only the owner, any grantee from the owner or any mortgage or judgment creditor has the statutory right to redeem the property and that you would have no authority to authorize the redemption by the friend of the defaulting taxpayer.

1969-70 Op Atty Gen. No. 2870, p. 107.

It is clear from the SC Supreme Court’s opinion and the opinion of the Attorney General that the Respondent/Dorchester had no authority to do what the Appellant asked and was required to do “all as he is directed by the law.” *Dixon v. Hockady*, supra at 344. See Halsey v. Simmons, 837 S.E.2d 919, 926-27 (S.C. Ct. App. 2019) (. . .our courts have consistently found that it is “unreasonable to require tax officers to unravel complicated inheritances.” See, e.g., *Koth v. Pallachucola Club*, 79 S.C. 514, 517-18, 61 S.E. 77, 78 (1908).)

The information required to determine Appellant's eligibility to redeem the property was even absent from the Complaint filed on July 11, 2014. (R. pp. 52-64). Respondent Dorchester moved to dismiss for lack of standing. The Court through the order of The Honorable Carmen T. Mullen, which was filed on December 30, 2014 and amended on March 10, 2015³ stated:

“2. The status of the person attempting to redeem real property from a delinquent tax sale is a specific requirement of §12-51-90(A) S.C. Code Ann. for the redemption of the real property, the Plaintiff must provide the County evidence that the Plaintiff is a member of a qualifying class (“defaulting taxpayer or any grantee from the owner, or any mortgagee or judgment creditor”) within 60 days of this Order.”
(R. pp. 4-6 and p. 20 ¶21)

Appellant provided the information that she was the daughter of John Gregg, a grandson of Elizabeth Perry, the deceased owner of record for the property to Respondent Dorchester in January 2015. Respondent Dorchester received the information twenty-five months after the sale of the property on December 3, 2012 and thirteen months after the closing of the redemption period on December 4, 2013.

Appellant's Amended Complaint are to the effect that Respondent Dorchester performed their duties in accordance with the law and in this case specifically S.C. Code Ann. §12-51 *et seq.* The Complaint and Amended Complaint assert that Appellant is entitled to redeem the property but provides no nexus between the Appellant and the property or any owner of record. Appellant makes a claim as an heir to the property but failed to identify any of her ancestors. By failing to provide the information by which Respondent Dorchester could determine Appellant's status as a member of a qualifying class until thirteen months after the closing of the redemption period,

³ The December 30, 2014 order was rescinded and replaced by the March 10, 2015 order. The December 2014 order is mentioned to provide a basis for the January 2015 disclosures by Plaintiff.

Appellant placed herself in the same position as any defaulting taxpayer or any other owner of record who does not redeem the property within twelve months of the sale. “A defaulting taxpayer whose property has been sold for taxes has title, defeasible upon failure to redeem within twelve months after the tax sale.” *Von Elbrecht v. Jacobs*, 286 S.C. 240, 243-44, 332 S.E.2d 568, 570 (Ct. App. 1985) cited and followed in *FC Enterprises, Inc. v. Dibble*, 335 S.C. 260, 516 S.E.2d 459 (S.C. Ct. App. 1999). See S.C. Code Ann. § 12-51-90.

The relevant statute states in part:

Upon failure of the defaulting taxpayer, a grantee from the owner, a mortgagee, a judgment creditor, or a lessee of the property to redeem realty within the time period allowed for redemption, the person officially charged with the collection of delinquent taxes, within thirty days or as soon after that as possible, shall make a tax title to the purchaser or the purchaser’ s assignee. Delivery of the tax title to the clerk of court or register of deeds is considered “putting the purchaser, or assignee, in possession” .

S.C. Code Ann. §12-51-130.

The tax title to Respondent Limehouse was made on October 29, 2014, nearly eleven months after the expiration of the redemption period. (R. pp. 342-346 and p. 317, lines 5-11).

CONCLUSION

Prior to the expiration of the redemption period, December 4, 2013 the following occurred:

1. DTC advised Appellant that Respondent Dorchester needed additional information in order to allow her to redeem the property, provided the names of individuals eligible to redeem the property, and referred her to Probate Court.

2. Probate Court provided her with the forms necessary to probate the estates of Appellant's great grandmother and grandmother and a card to take to the Center for Heirs Property Preservation.
3. In March 2013, Appellant consulted with the Center for Heirs Property Preservation.
4. In March 2013, Appellant was referred and retained Appellant's current attorney.
5. On October 8, 2013, the County Attorney for Dorchester County e-mailed Appellant's attorney advising that Respondent Dorchester did not know the relationship of Appellant to the property but that any of the people listed on the Devise/Descent of Real Estate and Description Form were eligible to redeem the property.
6. All the individuals on the Devise/Descent of Real Estate and Description Form except two were still living in SC.
7. In 2013, the estate of Appellant's father John Gregg was still eligible for probate. He died in May 2004 and his estate could have been probated as late as May 2014.
8. Leon Gregg, Appellant's uncle, a person eligible to redeem the property came to Appellant asking for information about the sale.

Appellant failed to respond to any of the inquiries made to Appellant or provide any of the information that was exclusively within her control to Respondent Dorchester. Respondent Dorchester did all that was required by the law.

Appellant's refusal to provide the information necessary to establish Appellant's status pursuant to S.C. Code Ann. § 12-51-90(A) was a failure to redeem the property within the time period allowed for redemption. The recognition of Appellant's status as a grantee from the owner, an heir, or even the defaulting taxpayer in January 2015 comes too late and is of no effect.

Therefore, based upon the above, Respondent Dorchester requests the Court affirm the Circuit Court's Final Order in favor of the Respondents.

ANDERSON REYNOLDS & STEPHENS, LLC



Jonathan J. Anderson (SC Bar No. 383)

37 ½ Broad Street

P.O. Box 87

Charleston, SC 29401

(843) 723-0185 –phone

(843) 405-0313 –fax

janderson@arslawsc.com

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Charleston, South Carolina