

STATE OF SOUTH CAROLINA)

COUNTY OF RICHLAND)

Tina Rodriguez,)

Plaintiff,)

v.)

David A. Adams as Treasurer for Richland)
County and Christopher Link,)

Defendants.)

IN THE COURT OF COMMON PLEAS
FOR THE FIFTH JUDICIAL CIRCUIT
C/A No.: 18-CP-40-05034

FINAL ORDER

(803) 734-1890
(Common Pleas)

This matter comes before me pursuant to the filing of that certain Consent Order of Reference of the Honorable Jocelyn Newman, Richland County Circuit Court Judge.

The Parties appeared for a final hearing before the Honorable Joseph M. Strickland, Richland County Master-In-Equity, on January 9, 2020. Present at the hearing were Pro Se Plaintiff Tina Rodriguez, Lauren S. Hogan, counsel for the Defendant Treasurer, and Pro Se Defendant Christopher Link.

Background

The case is one in which the Plaintiff, Tina Rodriguez (hereinafter "Plaintiff"), is attempting to overturn the November 7, 2016 tax sale (hereinafter the "Tax Sale") wherein the subject property at 10955 Garners Ferry Road, Eastover, SC 29044 with a TMS # of 33000-05-04 (hereinafter "Subject Property") was sold for delinquent (2015) property taxes. Defendant David A. Adams as Treasurer for Richland County (hereinafter "Treasurer") challenged any allegations that the tax sale was flawed.

Findings of Fact

Received this in mail 7 days
→ Aug 7, 2020
3 days to appeal.

Sept 7, 2020
last day
of appeal

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SC Court of Appeals

1. Subject Property was owned by Plaintiff's mother, Helen McGrady, until her passing in 2014.
2. An Estate for Helen McGrady was opened in Richland County, and then closed in 2015. Pursuant to the Estate's Deed of Distribution, Plaintiff became owner of the Subject Property.
3. In the meantime, 2015 taxes for the Subject Property became delinquent. As statutorily required, all notices of the delinquent property taxes and upcoming 2016 Tax Sale were sent by Treasurer to the Subject Property, which is also Plaintiff's residence. Due to the Deed of Distribution, notices were addressed to both Plaintiff and Helen McGrady as current and former owners.
4. Treasurer sent a statutorily required delinquent tax notice by certified mail in June 2016 and Plaintiff accepted service by signature.
5. Plaintiff did not pay the 2015 delinquent property taxes before the November 2016 Tax Sale and the Subject Property was subsequently auctioned off to Defendant Christopher Link for \$3,000.
6. Treasurer sent a statutorily required redemption notice by certified mailing in September 2017. Treasurer sent three additional redemption notices to Plaintiff at Subject Property prior to the certified mailing. In October 2017 the Subject Property was also posted with a redemption notice warning, wherein a redemption notice was attached to the front porch of the Subject Property.
7. The redemption period, which is an entire year wherein Plaintiff could pay off the delinquent property taxes for the Subject Property, ended November 8, 2017.

Plaintiff did not redeem the property by paying the delinquent property taxes and corresponding interest fees.

8. Shortly thereafter Plaintiff requested an extension to the redemption period to pay the delinquent taxes. Treasurer communicated this request to Defendant Christopher Link and he agreed to an extension. Plaintiff never paid the delinquent property taxes for the Subject Property during the agreed upon extension.
9. Subsequently, a Tax Deed was issued to Christopher Link by the Treasurer on March 26, 2018 with a succeeding Corrective Tax Deed issued on August 23, 2018.
10. Defendant Christopher Link has paid the property taxes on the Subject Property for tax years 2015-2020 despite Plaintiff continuing to reside in the Subject Property.
11. Defendant Treasurer has not received any property tax monies towards the Subject Property from Plaintiff since the payment of the 2014 property taxes.
12. Plaintiff is entitled to \$71.05 of overage being held by the Treasurer's Office (the difference between the bid amount and the delinquent taxes due, including penalties and fees).

Conclusion of Law

The Treasurer is responsible for executing the annual tax sale in accordance with §12-51-40 which provides the statutory notice requirements for the defaulting taxpayer leading up to the tax sale. South Carolina courts have ruled there must be "strict compliance with all the legal requirements surrounding tax sales." *Dibble v. Bryant*, 274 S.C 481, 483, 265 S.E.2d 673, 675 (1980). Further, South Carolina Courts have consistently ruled a defective notice of the defaulting taxpayer means the tax sale was not conducted in compliance with the statute. See *The Forfeited Land Commission of Bamberg County v. Eartha Dean Moody Beard, et al., Ralph*

Johnson, et al. v. Bank One, et al. 2018 S.C.App. Lexis 45 (2018) and *Hawkins v. Bruno Yacht Sales, Inc.*, 353 S.C. 31, 577 S.E.2d 202 (2002).

I find that the Treasurer complied with S.C. Code Ann. §12-51-40 (2014). The 2016 tax sale was conducted in strict compliance with statutory requirements. All required tax notices were properly sent by the Treasurer to Plaintiff.

THEREFORE, based on the foregoing, it is hereby ORDERED, ADJUDGED, and DECREED:

The Richland County 2016 tax sale is upheld.



Judge Joseph M. Strickland
Richland County Master-in-Equity

Date: August 4, 2020