

STATE OF SOUTH CAROLINA  
IN THE SUPREME

APPEAL FROM CHEROKEE COUNTY  
COURT OF COMMON PLEAS

THE HONORABLE GORDON G. COOPER  
CASE NO. 2015-CP-11-0319

**RECEIVED**

MAR 04 2020

S.C. SUPREME COURT

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey and Brittany Halsey,

Appellants,

versus

Gwendolette Halsey Simmons, Kenneth Wayne Oglesby,  
Roderick Terrill Oglesby, any heirs of the Roderick Gaffney Estate,  
known and unknown, who may claim any interest in the subject  
property, and any unknown heirs or parties who may claim title or  
ownership in the real estate which is the subject of this action, Elijah  
Reddish, Jackie W. Williams, as Cherokee County Treasurer, or the  
Successor in Office, Vernon L. Price, as Delinquent Tax Collector of  
Cherokee County, or the Successor in Office,

Of Whom,

Gwendolette Halsey Simmons, Elijah Reddish, Jackie W. Williams, as Cherokee  
County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office, are the

Respondents.

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**APPENDIX TO PETITION  
FOR  
WRIT OF CERTIORARI**

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Richard H. Rhodes  
William H. Rhodes  
BURTS TURNER & RHODES  
Attorneys for Petitioner  
260 North Church Street  
Spartanburg, SC 29306  
(864) 585-8166

**OTHER COUNSEL OF RECORD:**

Joseph L. Mathis, Esquire  
Attorney for Jackie W. Williams  
as County Treasurer and Vernon  
L. Price, as Delinquent Tax Collector  
210 South Limestone Street, Suite 1  
Gaffney, SC 29340

Anna Karina Parker, Esquire  
Attorney for Gwendolette Halsey Simmons  
221 W. Floyd Baker Blvd.  
Gaffney, SC 29340

George Brandt, III, Esquire  
Attorney for Elijah Reddish  
360 E. Henry Street  
Spartanburg, SC 29302

STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

APPEAL FROM CHEROKEE COUNTY  
COURT OF COMMON PLEAS

THE HONORABLE GORDON G. COOPER  
CASE NO. 2015-CP-11-0319  
APPELLANT CASE NO.: 2017-001459

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey and Brittany Halsey,

Appellants,

versus

Gwendolette Halsey Simmons, Kenneth Wayne Oglesby, Roderick Terrill  
Oglesby, any heirs of the Rederick Gaffney Estate, known and unknown, who  
may claim any interest in the subject property, and any unknown heirs or parties  
who may claim title or ownership in the real estate which is the subject of this action,  
Elijah Reddish, Jackie W. Williams, as Cherokee County Treasurer, or the Successor  
in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the  
Successor in Office,

Of Whom,

Gwendolette Halsey Simmons, Elijah Reddish, Jackie W. Williams, as Cherokee  
County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office, are the

Respondents.

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RECORD ON APPEAL

---

Richard H. Rhodes, Esquire  
William H. Rhodes, Esquire  
Burts Turner & Rhodes  
260 North Church Street  
Spartanburg, SC 29306  
Attorneys for Appellants

Other Counsel of Record:

Joseph L. Mathis, Esquire  
Joseph L.V. Johnson, Esquire  
Attorney for Jackie W. Williams  
as County Treasurer and Vernon  
L. Price, as Delinquent Tax Collector  
210 South Limestone Street, Suite 1  
Gaffney SC 29340

Anna Karina Parker, Esquire  
Attorney for Gwendolette Halsey Simmons  
221 W. Floyd Baker Blvd.  
Gaffney, SC 29340

George Brandt, III, Esquire  
Attorney for Elijah Reddish  
360 E. Henry Street  
Spartanburg, SC 29302

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE

Brenda Halsey, Bernay F. Halsey, Jr.  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,

Plaintiffs,

vs.

Gwendorlette Halsey Simmons, Kenneth  
Wayne Oglesby, Roderick Terrill Oglesby,  
any heirs of the Roderick Gaffney Estate,  
known and unknown who may claim any  
interest in the subject property, and any  
unknown heirs or parties who may claim  
title or ownership in the real estate which is  
the subject of this action, Elijah Reddish,  
Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office,  
Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the  
Successor in Office,

Defendants.

IN THE COURT OF COMMON PLEAS  
SEVENTH JUDICIAL CIRCUIT

015CP-110319

COMPLAINT

2015-CP-11-\_\_\_\_\_

NON-JURY

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 APR 15 AM 11 19  
BRANDY W. MCBEE

The Plaintiffs would respectfully show the court:

PREAMBLE

1. This action involves clearing title to real property which is located in Cherokee County; this Court has jurisdiction of the action.
2. The Plaintiffs contend that they have superior title to the subject property and they request this Court to declare that they own the subject property in fee, simple title and that the claim(s) of ownership of any of the Defendants should be extinguished.
3. The Plaintiffs are bringing this action based upon:
  - (a) The deeds and their chain of title;
  - (b) The laws of adverse possession; and
  - (c) The facts of this case which will be shown to the court.

### PARTIES TO THIS ACTION

4. The Plaintiffs are the heirs of the late Bernay Frederick Halsey (Halsey); he died intestate on June 22, 2004, reference being made to Probate File #2014-ES-11-0104, Probate Judge's Office for Cherokee County. In Paragraph 12, below, Halsey is identified as the owner of the subject property when he died.

5. Lula Louwenia Gaffney Oglesby, a/k/a Lula G. Oglesby (Oglesby) was formerly the owner of the subject property (see Paragraph 12); Oglesby died intestate on May 27, 1996, reference being made to Probate File #1996-ES-11-0171; the Defendants, Gwendorlette Halsey Simmons, Kenneth Wayne Oglesby, and Roderick Terrill Oglesby, are the heirs of the late Lula Louwenia Gaffney Oglesby a/k/a Lula G. Oglesby [Bernay Halsey was also an heir at law but his heirs are listed as the Plaintiffs]; if the court should hold that Lula Louwenia Gaffney Oglesby owned the subject property at the time of her death, her heirs (who have been named as Defendants) should be found to have lost their ownership pursuant to Code §15-67-210, 15-67-220, and 15-67-230. [Although an estate file was opened for Lula Gaffney Oglesby, there was no administration of her estate.]

As noted, Kenneth Wayne Oglesby was listed as an heir; upon information and belief, Kenneth Wayne Oglesby died in 2012 and no estate has been opened; he was not an heir of Oglesby (see document attached as Exhibit I).

6. The heirs of Reddick Gaffney, or anyone claiming through them are being joined and are being served by publication to this action; this estate has been joined as a Defendant because some abstractors of the subject property contend that the estate of Reddick Gaffney was originally the owner of this land. The Plaintiffs contend that if the court holds that title to the subject property was never deeded out of Reddick Gaffney, his heirs (named as Defendants) should be found to have lost their ownership pursuant to Code §15-67-210, 15-67-220, and 15-67-230.

7. Any unknown parties who may claim ownership to this property are being joined and are being served by publication so that they may have an opportunity to come forward and assert any right, interest, or claim that they may have. The Plaintiffs contend that if any unknown party claims an interest,

their right of ownership should be found to have been lost pursuant to Code §15-67-210, 15-67-220, and 15-67-230.

8. Elijah Reddish is joined because he received a Tax Deed for the subject property, the deed being recorded in Deed Book 72, page 2650 on November 17, 2014, Register of Deeds for Cherokee County; Jackie W. Williams, or the Successor, as the Cherokee County Treasurer is joined to this action because of the role it played in the said Tax Deed; Vernon L. Price, or the Successor, as the Delinquent Tax Collector is joined to this action because of the role it played in the said Tax Deed. The Plaintiffs contend that the Tax Deed should be rescinded because the Plaintiffs were not notified of any delinquent taxes and they were not notified of a tax sale.

#### **REAL PROPERTY INVOLVED**

9. The real property which is the subject of this action is more particularly described as follows:

All that certain piece, parcel, or lot of land, situate, lying and being in the County of Cherokee, State of South Carolina, fronting on Lead Mine Road, and being more particularly described as follows: BEGINNING at a point on Lead Mine Road approx. 209.4 feet from O'Neal Street; thence S. 87-00 E. approx. 200 feet to a point; thence N. 3-00 E. approx. 150 feet to a point; thence N. 87-00 W. approx. 200 feet to a point on Lead Mine Road; thence with Lead Mine Road S. 3-00 W. approx. 150 feet to the point of beginning. This property is more particularly shown on plat for Frank Homer Oglesby, the plat being dated September 13, 1968 and recorded in Deed Book 6-M, page 280, Register of Deeds for Cherokee County. [Hereinafter referred to as subject property.]

The County Block Map Number of the property is 100-08-00-055-003.

Note: The street address is sometimes referred to as Lead Mine Street and Leadmine Street.

10. The Plaintiffs also own two (2) tracts of land which surround the above referred to property; these two (2) tracts of land are identified as Tax Map Numbers: 100-08-00-055-000 and 100-08-00-056-000. [See Tax Map Sheet attached as Exhibit II.]

#### **BASIS OF PLAINTIFFS' CLAIM**

11. The Plaintiffs, as heirs of Bernay Frederick Halsey, contend that they should be declared the owners of the subject property; the Plaintiffs contend that the documents of record and the facts of this case mandate that they should be the legal owners of this subject property.

12. The chain of title to this property giving ownership to Bernay Frederick Halsey is as follows:

| <u>DEED</u>    | <u>DATE</u>                  | <u>OWNER</u>            |
|----------------|------------------------------|-------------------------|
| 14-Q 171       | July 11, 1995                | Bernay Frederick Halsey |
| 12-D 427       | April 19, 1985               | Mae Sue Gaffney         |
| 11-Q 363       | August 3, 1982               | Bernay Frederick Halsey |
| 10-G 941       | December 3, 1976             | Mae Sue Gaffney         |
| 7-D 293        | April 10, 1969               | All to Lula G. Oglesby  |
| 6-Y 393        | October 1, 1968 ½ to         | Frank Homer Oglesby     |
| Probate Box 14 | August 13, 1955              | Lula G. Oglesby         |
| Pack 39        | (Reddrick F. Gaffney Estate) |                         |
|                | (Thomas Gaffney Estate)      |                         |

13. In the deeds listed above, the subject property was either conveyed, or attempted to be conveyed to the Plaintiffs in their chain of title. The court's attention is invited to the following:

- (a) In 6-Y 393 and 7-D 293, the legal descriptions used a plat recorded in Plat Book 6-M page 280; this plat shows the subject property. [The plat is attached as Exhibit III.]
- (b) In 14-Q 171, 12-D 427, 11-Q 363, and 10-G 941, the deeds specifically state that the property being conveyed fronted on Lead Mine Road. [The courses and distances used are incorrect, but the import of the deed is to convey land on Lead Mine Road. And, even though the courses and distances are incorrect, the derivation in the deeds goes back to 7-D 293 which correctly describes the subject real property.]

14. In 2012, the Plaintiffs were contacted by officials of Cherokee County concerning the taxes not being paid on the subject property; based on what they were told, the Plaintiffs paid \$10,002.15 for back taxes (see cancelled check attached as Exhibit IV). When the Plaintiffs paid this amount, they were under the impression that all taxes had been brought current. On the check, the Plaintiffs placed County Tax Map Numbers 100-08-00-055-000 and 100-08-00-055-003.

15. At that time, the Plaintiffs believe that they were current on all taxes. If there were an unpaid tax notice on the subject property, it is because the Plaintiffs were not given notice of the same.

16. The Plaintiffs were unaware of any delinquent taxes on the subject property; they were not given any notice of non-payment. The Plaintiffs were not aware that the subject property had been sold at a tax sale until after the deed to Elijah Reddish was recorded.

17. When the Plaintiffs learned of the tax deed of Elijah Reddish, they contacted the Tax Office, Assessor's Office, and the Mapping Office.

18. After this dispute arose, the Plaintiffs attempted to retrieve all information that they had relating to the payment of the subject real estate taxes. The Plaintiffs also obtained copies of tax records that were available. A summary of what the Plaintiffs have obtained is as follows:

- (a) **Paid Receipts** - The Plaintiffs have copies of paid tax receipts for the years 1998-2002 (see Exhibit V and VI). These receipts use County Tax Map Number 100-08-00-056-000 (which is a different Tax Map Number). However, the property description specifies that the land is located at 305 Lead Mine Road. It also shows that the deed to the property is 14-Q 171, and that Bernay Frederick Halsey is the owner.
- (b) **Assessor's Records** - In March 1997, the Assessor for Cherokee County specified that Tax Map Number 100-08-00-056-000 was owned by Bernay Frederick Halsey and that the address of the property was 305 Lead Mine Road (see Exhibit VII).
- (c) **Mapping Office** - The Mapping Office of Cherokee County gave the Plaintiffs two (2) cards which identified that Tax Map Number 100-08-00-056-000 was owned by Bernay Frederick Halsey and by Mae Sue Gaffney. These cards also reflect the deeds in the chain of title shown in Paragraph 12 of this Complaint (see Exhibit VIII and IX).

19. It is apparent from the records being used by Cherokee County that different Tax Map Numbers were being used for the same property, and this is probably why the Plaintiffs were never given notice of any delinquent taxes on the subject property.

20. The Plaintiffs showed these documents to the County officials, however, the Plaintiffs have been unable to successfully resolve the dispute.

21. The Plaintiffs believe that the Tax Sale was not conducted properly because of the incorrect identity of the real property and because they were not given proper notice; the Plaintiffs believe that they Tax Sale and the resulting tax deed should be rescinded.

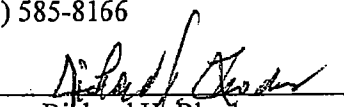
22. In addition to having color of title to this subject property, and in addition to paying the taxes on the property, the Plaintiffs will show the court that since the 1960s, they, or their family, have been in continuous possession of the property. No one has ever challenged the Plaintiffs' ownership of the property and no one has ever contended that the Plaintiffs are not the sole owners.

23. Based on the above, the Plaintiffs believe that pursuant to Code §15-67-210, 15-67-220, and 15-67-230, the court should hold that they are the owners of the subject property.

**WHEREFORE**, the Plaintiffs pray as follows:

- (a) For the court to assume jurisdiction of this matter;
- (b) For the court to allow service by publication on the heirs of Reddick Gaffney or anyone claiming through him;
- (c) For the court to allow service by publication on any unknown parties who may claim an interest in the subject property;
- (d) For the court to determine that the Plaintiffs have superior title to the property and should be declared the owners thereof;
- (e) For the court to rescind the Tax Deed conveying title to Elijah Reddish;
- (f) For the court to determine how the \$12,000.00 which was paid by Elijah Reddish should be refunded, and if so, what is due to the County;
- (g) For such other and further relief that the court may deem just and proper.

Burts, Turner & Rhodes  
Attorneys for the Plaintiffs  
P.O. Box 3408  
Spartanburg, SC 29304  
(864) 585-8166

By:   
Richard H. Rhodes  
William H. Rhodes

April 13, 2015

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 APR 15 PM 11 19  
BRANDY W. MOBEE

APR 15, 1979

TO WHOM IT MAY CONCERN:

This is to certify that I, Jenelle Camp have Kenneth Ayers  
 Giesby to Mr. and Mrs. Frank E. Giesby to serve as legal guardians, at the age of  
 eleven months old.

Jenelle Camp  
Irene Foster  
 (grandmother)  
Mrs. Irene Foster

State OF South Carolina  
 County of Cherokee

Personally appeared before me the above names, Mrs. Jenelle Camp and  
 Mrs. Irene Foster, and make oath that the above statement is true.

William S. Libman  
 NOTARY PUBLIC OF SOUTH CAROLINA

FILED IN OFFICE OF  
 CLERK OF COURT  
 CHEROKEE COUNTY, S.C.  
 2015 APR 15 PM 11 19  
 BRANDY W. MCBEE



# Cherokee County Parcel

Printed: Apr 13, 2015



FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 APR 15 AM 11 19  
BRANDY W. MCBEE

EXHIBIT II 2

N

FILED  
CHET  
OCT 1 10 30 AM '68  
FOL

280  
C.P. Phil

STATE OF SOUTH CAROLINA

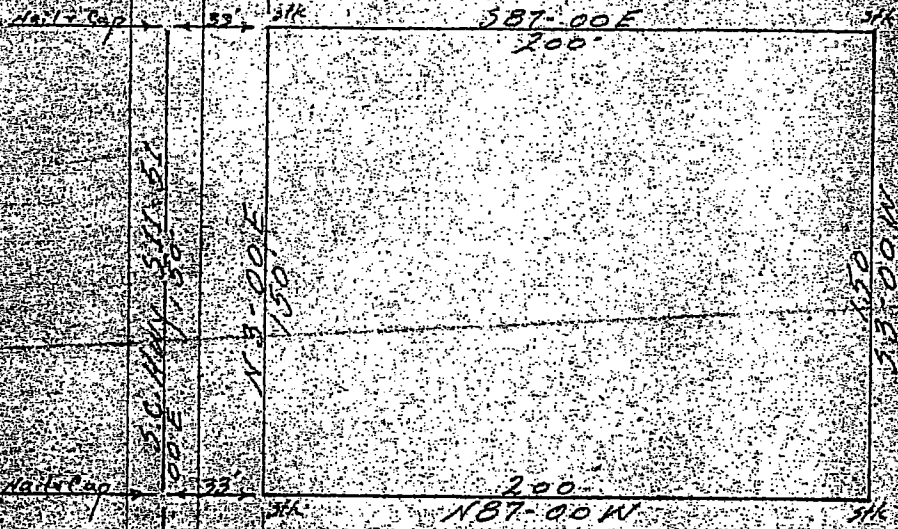
CHEROKEE COUNTY

CHEROKEE COUNTY

CHEROKEE COUNTY

CHEROKEE COUNTY

Lula Oglesby



Lula Oglesby

S.E. Hwy 18

S.C. Hwy 511-111 0' East St

015CP-110319

## View Check Copy

Print

Check Number 3379  
Date Posted 12/24/2012  
Check Amount \$10,002.15

BRENDA W. HALSEY  
305 LEADLINE RD  
GAFFNEY, SC 29341

3379  
67-776/532 9343  
1005110135678

10-19-2012

Pay to the  
Order of

Tax Collector

\$10,002.15

Ten thousand and two dollars 15/100

Dollars

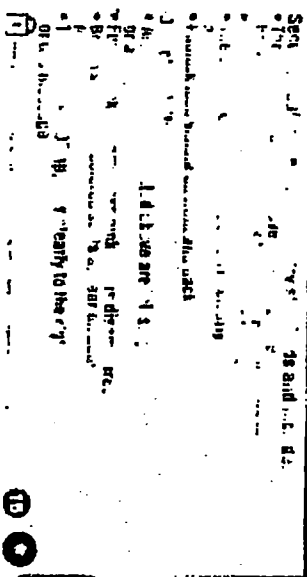
Payable  
to order  
Drawing on  
Bank

Wells Fargo Bank, N.A.  
South Carolina  
wellsfargo.com

For

100-08-00-055

Brenda Halsey



>053201186<  
The Palmetto Bk #1310  
2012-12-21  
131346558

0131346558

PAY TO THE ORDER OF  
THE PALMETTO BANK  
GAFFNEY, SC 29340  
053201186  
FOR DEPOSIT ONLY  
CHEROKEE COUNTY TAX COLLECTOR  
DAILY ACCOUNT  
05131137

BRANDY W. MCBEE

2015 APR 15 AM 11 19

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.

10 EXHIBIT IV

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 007808-98-5 | 100-08-00-056.000 | 19       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

X

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 222.5 | 333.75         | .00            | .00           |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-17-99           |
| 333.75             |
| 172.80             |
| 160.95             |
| AMOUNT DUE         |

AMT DUE AFTER

01/17/99 165.78

AMT DUE AFTER

02/01/99 177.05

AMT DUE AFTER

03/16/99 190.09

ISSUED 02/01/99 LL DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

## CHEROKEE COUNTY

1999 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010215-99-3 | 100-08-00-056.000 | 19       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

X

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 224.9 | 337.35         | .00            | .00           |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
14Q 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

## CHEROKEE COUNTY

2000 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010553-00-3 | 100-08-00-056.000 | 11       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

X

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 233.9 | 350.85         | .00            | .00           |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
14Q 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 12.30  |
| ORDINARY COUNTY      | 90.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 03%

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2000 APR 15 PM 11 19  
BRANDY MCBETH  
ISSUED 09/20/99  
DUP

ISSUED 09/14/00

DUP

0159-10319

BRANDY W. MOORE

JAN 15 (M) 11 19

CHEROKEE

FEDERAL

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

## CHEROKEE COUNTY

2001 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010752-01-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|--------|----------|---------------------|----------|-------|-------|----------------|----------------|---------------|
| ACRES  | LOTS BLK | REAL                | PERSONAL | TOTAL |       |                |                |               |
| 1.00   | 1        | 1500                |          | 1500  | 257.0 | 385.50         | .00            | .00           |

PROPERTY DESCRIPTION 100-08-00-056.000 STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

|                                      |                      |        |
|--------------------------------------|----------------------|--------|
| HOW YOUR TAX DOLLARS ARE DISTRIBUTED | GENERAL SCHOOLS      | 240.60 |
|                                      | SCHOOL BOND          | 10.20  |
|                                      | ORDINARY COUNTY      | 93.90  |
|                                      | LIBRARY              | 6.00   |
|                                      | RECREATION           | 5.25   |
|                                      | FIRE DISTRICT        | 15.00  |
|                                      | COUNTY BONDS         | 5.55   |
|                                      | CAPITAL PROJECT FUND | 3.00   |
|                                      | S.T. LOAN            | 6.00   |
|                                      | AIRPORT FUND         | .00    |
|                                      | MUNICIPAL TAX        |        |

PAY THIS  
AMOUNT BY

|            |
|------------|
| 01-15-2002 |
| 385.50     |
| 172.80     |
| 21.27      |
| 233.97     |

AMOUNT DUE

ISSUED 09/30/01

DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

## CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|--------|----------|---------------------|----------|-------|-------|----------------|----------------|---------------|
| ACRES  | LOTS BLK | REAL                | PERSONAL | TOTAL |       |                |                |               |
| 1.00   | 1        | 2040                |          | 2040  | 252.0 | 514.08         | .00            | .00           |

PROPERTY DESCRIPTION 100-08-00-056.000 STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET

GAFFNEY SC 29340

TAX NOTICE

|                                      |                      |        |
|--------------------------------------|----------------------|--------|
| HOW YOUR TAX DOLLARS ARE DISTRIBUTED | GENERAL SCHOOLS      | 318.24 |
|                                      | SCHOOL BOND          | 24.68  |
|                                      | ORDINARY COUNTY      | 118.31 |
|                                      | LIBRARY              | 7.55   |
|                                      | RECREATION           | 6.53   |
|                                      | FIRE DISTRICT        | 20.40  |
|                                      | COUNTY BONDS         | 6.94   |
|                                      | CAPITAL PROJECT FUND | 3.88   |
|                                      | S.T. LOAN            | 7.55   |
|                                      | AIRPORT FUND         | .00    |
|                                      | MUNICIPAL TAX        |        |

PAY THIS  
AMOUNT BY

|            |
|------------|
| 01-15-2003 |
| 514.08     |
| 161.16     |
| 10.59      |
| 363.51     |

AMOUNT DUE

ISSUED 11/04/02

DUP

EVHART

12



CHEROKEE COUNTY ASSESSOR  
LEE S. HARMON  
CERTIFIED GENERAL APPRAISER 1297

# OFFICE OF THE COUNTY ASSESSOR & COUNTY ADDRESSING

P. O. BOX 1405  
GAFFNEY, SOUTH CAROLINA 29342-1405  
TELEPHONE: (864) 487-2552  
FAX: (864) 487-2555

DATA BASE COORDINATOR  
LORI KIDD  
(864) 487-2718

DATE: 3/26/97

THIS IS TO VERIFY THAT Bernard Frederick Haisley OWNS

PROPERTY LOCATED IN CHEROKEE COUNTY. TAX MAP# 100-08-0-056

THIS PROPERTY IS LOCATED AT ~~240~~ 305 Leadmine

PROPERTY VALUE IS: LOTS/ACREAGE AMT. 1 lot VAL 3300

BLDGS # 1 Bldg VAL 34,200

DEED REFERENCE 14 Q 171

SHOULD YOU HAVE ANY QUESTIONS CONCERNING THIS, PLEASE CALL THIS OFFICE.

SINCERELY,

LEE S. HARMON, CG 1297  
CHEROKEE CO. ASSESSOR

TAO INITIALS LSH

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 APR 15 AM 11 19  
BRANDY W. MCBEE

EXHIBIT VII 13

100-00-00-006

County Mapping Card

0150-10319  
REVISED (1983-84)

| TAX MAP NUMBER                         | DIS                          | LOCATION                                                     |
|----------------------------------------|------------------------------|--------------------------------------------------------------|
| 100-08-00-056                          | 19                           | ONEAL ST                                                     |
| LEGAL DESCRIPTION                      |                              |                                                              |
| 1. NAME <u>Coffey, Mae Sue</u>         | DEED DATE <u>4-19-85</u>     | DEED <u>120427</u> PLAT <u>109-944</u>                       |
| ADDRESS <u>816 S Johnson St Coffey</u> | CONSIDERATION <u>85</u>      | ACRES/LOTS <u>1 lot</u>                                      |
| 2. NAME <u>Halsey, Bernay Fred</u>     | DEED DATE <u>7-11-95</u>     | DEED <u>146 171</u> PLAT <u>109-944</u>                      |
| ADDRESS _____                          | CONSIDERATION <u>5.00</u>    | ACRES/LOTS <u>1 lot</u>                                      |
| 3. NAME <u>Halsey, Brenda W.</u>       | DEED DATE <u>9/2/14</u>      | DEED <u>71-1327</u> PLAT <u>106-944</u>                      |
| ADDRESS <u>Evans</u>                   | CONSIDERATION <u>Probate</u> | ACRES/LOTS <u>.43</u> <sup>Per</sup> <u>deed</u> <u>plat</u> |
| 4. NAME <u>(1)</u>                     | DEED DATE <u>9/2/14</u>      | DEED <u>71-1331</u> PLAT <u>106-944</u>                      |
| ADDRESS _____                          | CONSIDERATION <u>Probate</u> | ACRES/LOTS <u>.43</u> <sup>Per</sup> <u>deed</u> <u>plat</u> |
| 5. NAME _____                          | DEED DATE _____              | DEED _____ PLAT _____                                        |
| ADDRESS _____                          | CONSIDERATION _____          | ACRES/LOTS _____                                             |
| 6. NAME _____                          | DEED DATE _____              | DEED _____ PLAT _____                                        |
| ADDRESS _____                          | CONSIDERATION _____          | ACRES/LOTS _____                                             |

| ✓ CHEROKEE COUNTY                        |                 | MAPPING WORK CARD |                                            | AERIAL PHOTO REF. NO. |           |  |
|------------------------------------------|-----------------|-------------------|--------------------------------------------|-----------------------|-----------|--|
| TAX MAP NUMBER                           | TAX RECEIPT NO. | DISTRICT          | DEED DATE                                  | DEED REF.             | PLAT REF. |  |
| 100-08-00-056                            | 17167           | 19                | 12-30-76                                   | 106944                | 106944    |  |
| CLASS CODE <u>Halsey Bernay Fredrick</u> |                 |                   | 1. CONSIDERATIONS: <u>5.00</u> <u>deed</u> |                       |           |  |
| NAME <u>OGLESBY LULA GAFFNEY</u>         |                 |                   | 4.9.17 70 293                              |                       |           |  |
| ADDRESS <u>305 Leadmine St.</u>          |                 |                   | 2. CONSIDERATIONS: <u>Lula S Oglesby</u>   |                       |           |  |
| ADDRESS LINE 2 <u>% C D WILSON</u>       |                 |                   | 9.30.64 64 393                             |                       |           |  |
| ADDRESS LINE 3 <u>GAFFNEY S C</u>        |                 |                   | 3. CONSIDERATIONS: <u>Lula H. Oglesby</u>  |                       |           |  |
| ADDRESS LINE 4 _____                     |                 |                   | 4. CONSIDERATIONS: <u>Lula Oglesby</u>     |                       |           |  |
| ACRES: <u>1</u>                          | LOTS: _____     | BLDS: <u>1</u>    | 5. CONSIDERATIONS: _____                   |                       |           |  |
| MAPPED- _____                            |                 |                   | 6. CONSIDERATIONS: _____                   |                       |           |  |
| LEGAL DESCRIPTION: _____                 |                 |                   | 7. CONSIDERATIONS: _____                   |                       |           |  |
| LOCATION: <u>W B PALMER + PORTER</u>     |                 |                   | 8. CONSIDERATIONS: _____                   |                       |           |  |
| <u>Lead Mine Rd</u>                      |                 |                   | 14 <u>TNT</u>                              |                       |           |  |

100-00-00 000

## County Mapping Card

015CP-110319

REVISED (1983-84)

| TAX MAP NUMBER                          | DIS                       | LOCATION               | LEGAL DESCRIPTION   |
|-----------------------------------------|---------------------------|------------------------|---------------------|
| 100-08-00-056                           | 19                        |                        |                     |
| 1. NAME <u>Gaffney Mac Sue</u>          | DEED DATE <u>4-19-85</u>  | DEED <u>120427</u>     | PLAT <u>109 944</u> |
| ADDRESS <u>816 S Johnson St Gaffney</u> | CONSIDERATION <u>85</u>   | ACRES/LOTS <u>1.65</u> |                     |
| 2. NAME <u>Halsey Bernay Fredrick</u>   | DEED DATE <u>7-11-95</u>  | DEED <u>140 171</u>    | PLAT <u>109 944</u> |
| ADDRESS _____                           | CONSIDERATION <u>5.00</u> | ACRES/LOTS <u>1</u>    |                     |
| 3. NAME _____                           | DEED DATE _____           | DEED _____             | PLAT _____          |
| ADDRESS _____                           | CONSIDERATION _____       | ACRES/LOTS _____       |                     |
| 4. NAME _____                           | DEED DATE _____           | DEED _____             | PLAT _____          |
| ADDRESS _____                           | CONSIDERATION _____       | ACRES/LOTS _____       |                     |
| 5. NAME _____                           | DEED DATE _____           | DEED _____             | PLAT _____          |
| ADDRESS _____                           | CONSIDERATION _____       | ACRES/LOTS _____       |                     |
| 6. NAME _____                           | DEED DATE _____           | DEED _____             | PLAT _____          |
| ADDRESS _____                           | CONSIDERATION _____       | ACRES/LOTS _____       |                     |

| CHEROKEE COUNTY                            |                 |          | MAPPING WORK CARD                           |           |           | AERIAL PHOTO REF. NO. |  |  |
|--------------------------------------------|-----------------|----------|---------------------------------------------|-----------|-----------|-----------------------|--|--|
| TAX MAP NUMBER                             | TAX RECEIPT NO. | DISTRICT | DEED DATE                                   | DEED REF. | PLAT REF. |                       |  |  |
| 100-08-00-056                              | 17167           | 19       | 12-23-76                                    | 6844      | 1-6841    |                       |  |  |
| CLASS CODE <u>Halsey Bernay Fredrick</u>   |                 |          | 1. CONSIDERATIONS: <u>5.00</u>              |           |           |                       |  |  |
| NAME <u>OGLESBY LULA GAFFNEY</u>           |                 |          | 4.9.69 70 293                               |           |           |                       |  |  |
| ADDRESS LINE 2 <u>% C D WILSON</u>         |                 |          | 2. CONSIDERATIONS: <u>Lula S Oglesby</u>    |           |           |                       |  |  |
| ADDRESS LINE 3 <u>GAFFNEY S C</u>          |                 |          | 9.30.68 64 393                              |           |           |                       |  |  |
| ADDRESS LINE 4 _____                       |                 |          | 3. CONSIDERATIONS: <u>Travis H. Oglesby</u> |           |           |                       |  |  |
| ACRES: <u>1</u> LOTS: _____ BLDG: <u>1</u> |                 |          | 4. CONSIDERATIONS: <u>Lula Oglesby</u>      |           |           |                       |  |  |
| MAPPED- _____                              |                 |          | 5. CONSIDERATIONS: _____                    |           |           |                       |  |  |
| LEGAL DESCRIPTION: _____                   |                 |          | 6. CONSIDERATIONS: _____                    |           |           |                       |  |  |
| LOCATION: <u>W B PALMER + PORTER</u>       |                 |          | 7. CONSIDERATIONS: _____                    |           |           |                       |  |  |
| <u>Lead Mine Rd</u>                        |                 |          | 8. CONSIDERATIONS: _____                    |           |           |                       |  |  |

15 TX

Common Pleas  
Clerk : Brandy W. McBee  
125 E. Floyd Baker Blvd  
Gaffney, SC 29342  
(864) 487-2571

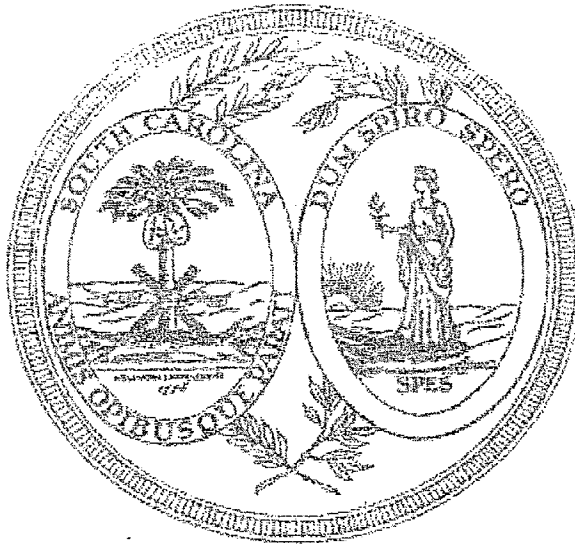
Received From: Rhodes, Richard H.  
PO Box 3408  
Spartanburg, SC 29304  
Paying for: Halsey, Brenda

Date: 4/15/2015  
Receipt #: 12194  
Clerk: c11shart

Transaction Type: Payment  
Payment Type: Check  
Total Paid: \$150.00  
Reference #: 4109  
Comment: Non-Refundable

Total Received: \$150.00  
Change Due: \$0.00

| Case #        | Caption                                         | Previous Balance | Amount Paid | Balance Due | S/T |
|---------------|-------------------------------------------------|------------------|-------------|-------------|-----|
| 2015CP1100319 | Brenda Halsey VS Gwendorlette Halsey<br>Simmons | \$150.00         | \$150.00    | \$0.00      | 499 |



|              |   |          |          |        |
|--------------|---|----------|----------|--------|
| Total Cases: | 1 | \$150.00 | \$150.00 | \$0.00 |
|--------------|---|----------|----------|--------|

16

STATE OF SOUTH CAROLINA  
COUNTY OF CHEROKEE

IN THE COURT OF COMMON PLEAS  
SEVENTH JUDICIAL CIRCUIT  
CASE NO.: 2015-CP-11-0319

Brenda Halsey, Bernay F. Halsey, Jr.,  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,

Plaintiffs,

vs.

Gwendorlette Halsey Simmons, Kenneth  
Wayne Oglesby, Roderick Terrill Oglesby,  
any heirs of the Roderick Gaffney Estate,  
known and unknown who may claim any  
interest in the subject property, and any  
unknown heirs or parties who may claim  
title or ownership in the real estate which is  
the subject of this action, Elijah Reddish,  
Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office,  
Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the  
Successor in Office,

Defendants.

ANSWER OF DEFENDANTS -  
JACKIE W. WILLIAMS AS CHEROKEE  
COUNTY TREASURER; AND  
VERNON L. PRICE AS CHEROKEE  
COUNTY DELINQUENT TAX  
COLLECTOR

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 NOV 12 AM 9 35  
BRANDY W. MOBBE

The Defendants, Jackie W. Williams as Cherokee County Treasurer, and Vernon L. Price as Cherokee County Delinquent Tax Collector (hereinafer "Defendants Williams and Price"), answer the Complaint of the Plaintiffs' as follows:

1. The Defendants Williams and Price lack sufficient information with which to form an opinion as to the allegations set forth in the following paragraphs, therefore, Defendants Williams and Price deny the allegations as specifically set forth in Paragraphs 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, and 23.

2. As to the allegations set forth in Paragraph 8 of the Plaintiffs' Complaint,

Defendant Williams admits she is the Cherokee County Treasurer and at all times related to this case was and remains acting in that capacity; Defendant Price admits he is the Cherokee County Delinquent Tax Collector and at all times related to this case was and remains acting in that capacity; however, all remaining allegations as specifically stated in Paragraph 8 of the Plaintiffs' Complaint are denied.

Wherefore, Defendants Williams and Price, request that this Court inquire into this matter, dismiss the Complaint of the Plaintiffs' and grant any other and further relief as this Court may deem just and proper.



Joseph L. Mathis  
SAINT-AMAND, THOMPSON & MATHIS, LLC  
210 South Limestone Street  
Gaffney, South Carolina 29340  
Tel.: 864-489-6052  
Fax: 864-489-5406

May 12, 2015  
Gaffney, South Carolina

Attorney for Defendants - Jackie W. Williams as  
Cherokee County Treasurer and Vernon L. Price, as  
Cherokee County Delinquent Tax Collector

FILED IN OFFICE OF  
CLERK OF COURT  
CHEROKEE COUNTY, S.C.  
2015 MAY 12 AM 9 36  
BRANDY W. MOBEE

STATE OF SOUTH CAROLINA )  
COUNTY OF CHEROKEE )

IN THE COURT OF COMMON PLEAS  
7<sup>TH</sup> JUDICIAL CIRCUIT

Brenda Halsey, Bernay F. Halsey, Jr.,  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,  
  
Plaintiffs,

vs.

**ANSWER AND COUNTERCLAIM  
OF DEFENDANT ELIJAH REDISH**

Case No. 2015-CP-11-0319

Gwendorlette Halsey Simmons, Kenneth Wayne Oglesby, Roderick Terrill Oglesby, any heirs of the Roderick Gaffney Estate, known and unknown, who may claim any interest in the subject property, and any unknown heirs or parties who may claim title or ownership in the real estate which is the subject of this action, Elijah Redish, Jackie W. Williams, as Cherokee County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the Successor in Office,

Defendants.

Comes Defendant, Elijah Redish, in answer to the Complaint filed against him, and would respectfully state unto this Honorable Court as follows:

## FOR A FIRST DEFENSE

1. Defendant denies each and every allegation contained in Plaintiffs' Complaint not hereinafter specifically admitted.
2. Defendant admits the allegations contained in Paragraph 1 of the Complaint.
3. Defendant denies the allegations contained in Paragraphs 2 and 3 of the Complaint.
4. For lack of information, Defendant denies the allegations contained in Paragraphs 4, 5, 6 and 7 of the Complaint.

5. Defendant admits so much of the allegations contained in Paragraph 8 of the Complaint that state that he received a Tax Deed for the subject property, and that the Deed was recorded in Deed Book 72 at Page 2650 on November 17, 2014. The remaining allegations contained in said Paragraph are denied.

6. The allegations contained in Paragraph 9 of the Complaint are admitted.

7. For lack of information, the allegations contained in Paragraphs 10, 11, 12, 13, 14, 15, 16, 17, 18, 19 and 20 of the Complaint are denied.

8. The allegations contained in Paragraphs 21, 22 and 23 of the Complaint are denied.

9. Defendant is, therefore, informed and believes that the tax sale of the property described in the Complaint to the Defendant should be confirmed and title should be quieted in the name of Defendant Elijah Redish, and this Court should issue its Order determining that Elijah Redish is the fee simple owner of the subject property.

**FOR A SECOND DEFENSE BY WAY OF COUNTERCLAIM  
UNJUST ENRICHMENT**

10. Defendant, Elijah Redish, reiterates each and every allegation contained in his first defense as though fully set forth herein.

11. Defendant attended the tax sale for the property described in the Complaint which was held in strict compliance with Sections 12-51-40 through 12-51-80, South Carolina Code Annotated 1976, as amended, and purchased the property by Deed recorded in Deed Book 72 at Page 2650, Register of Deeds Office for Cherokee County, South Carolina, on November 17, 2014, and re-recorded in Deed Book 76 at Page 2157 on May 5, 2015, Register of Deeds Office for Cherokee County, South Carolina. Defendant is informed and believes that he should be confirmed as the fee simple owner of the subject property.

12. Shortly after November 17, 2014, Defendant began the renovation of the subject property and has expended large sums of funds to renovate the property.

13. Plaintiffs, and each of them, have observed the Defendant performing extensive repairs to the property and they have not made claim to the property during those repairs.

14 Defendant is, therefore, informed and believes that, in the event that this Court makes a determination that the Tax Deed should be set aside, the Defendant would be entitled to an Order of this Court awarding him reimbursement from the Plaintiffs of the amount bid at the tax sale on the subject property and for all repairs done to the subject property, including the Defendant's labor.

15. Defendant is informed and believes that, in the event that the Tax Deed is set aside and the Plaintiffs prevail in this action, the Plaintiffs would be unjustly enriched based on the significant work and money expended by the Defendant to repair the subject property.

**FOR A THIRD DEFENSE BY WAY OF COUNTERCLAIM  
LACHES**

16. Defendant, Elijah Redish, reiterates each and every allegation contained in his first and second defenses as though fully set forth herein.

17. Defendant is informed and believes that the Plaintiffs, and each of them, observed and knew that the subject property was sold at the tax sale and sat on their rights to make a claim for the property until such time as Defendant had expended great sums in repairing the property and that the Plaintiffs, by virtue of sitting on their rights, should be denied the right to reclaim the property or, in the alternative, should be required to reimburse the Defendant for the funds paid at the tax sale and for the expenditure of funds to repair the property, including the Defendant's labor.

**FOR A FOURTH DEFENSE BY WAY OF COUNTERCLAIM  
WAIVER**

17. Defendant, Elijah Redish, reiterates each and every allegation contained in his first, second and third defenses as though fully set forth herein.

18. Defendant is informed and believes that the Plaintiffs waived their right to reclaim the subject property by virtue of their actions and their failures in making a claim for the property after

seeing that the Defendant purchased the property and repaired the property at his expense.

**WHEREFORE, DEFENDANT PRAYS** that this Court inquire into the matters set forth herein and grant to him the following relief:

- (1) For an Order of this Court affirming that the Defendant is the true owner of the property in question, by virtue of the Deed recorded in Deed Book 72 at Page 2650, and re-recorded in Deed Book 76 at Page 2157, in the Register of Deeds Office for Cherokee County, South Carolina, and determining that the Defendant is the fee simple owner of the subject property;
- (2) In the event that this Court determines that the Plaintiffs are the true owners of the subject property, for an Order of this Court requiring the Plaintiffs to reimburse the Defendant for the amount paid for the property at the tax sale, plus all appropriate interest;
- (3) In the event that this Court determines that the Plaintiffs are the true owners of the subject property, for an Order of this Court requiring the Plaintiffs to reimburse the Defendant for all funds expended toward the betterment of the subject property, including his labor;
- (4) For such other and further relief as this Court deems just and proper.

HENDERSON, BRANDT & VIETH, P.A.

By: 

George Brandt, III SC Bar No. 00855  
Attorney for Defendant Elijah Redish

360 E. Henry St., Suite 101  
Spartanburg, SC 29302  
Direct Line: 864-583-5144  
Fax Line: 864-582-2927

Dated this 15<sup>th</sup> day of June, 2015  
at Spartanburg, South Carolina

STATE OF SOUTH CAROLINA )  
)  
COUNTY OF CHEROKEE )

IN THE COURT OF COMMON PLEAS  
DOCKET NO.: 2015-CP-11-0319

Brenda Halsey, Bernay F. Halsey, Jr., )  
Demont Halsey, Fredericka Halsey, )  
and Brittany Halsey, )  
Plaintiff, )

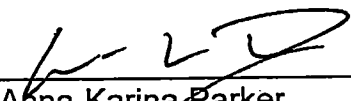
vs. )

**NOTICE OF APPEARANCE**

Gwendollette Halsey Simmons, )  
Kenneth Wayne Oglesby, Roderick )  
Terrill Oglesby, any heirs of the )  
Roderick Gaffney Estate, known and )  
unknown who may claim any interest )  
in the subject property, and any )  
unknown heirs or parties who may )  
claim title or ownership in the real )  
estate which is the subject of this )  
action, Elijah Reddish, Jackie W. )  
Williams, as Cherokee County )  
Treasurer, or the Successor in Office, )  
Vernon L. Price, as Delinquent Tax )  
Collector of Cherokee County, )  
or the Successor in Office, )  
Defendants. )

TO: CLERK OF COURT FOR CHEROKEE COUNTY, SOUTH CAROLINA AND  
RICHARD H. RHODES, ATTORNEY FOR PLAINTIFF

YOU ARE HEREBY NOTIFIED that Anna-Karina Parker of the Cherokee  
County Bar has been retained by the Defendant, Gwendollette Halsey Simmons, to  
represent said Defendant in the above matter.

  
\_\_\_\_\_  
Anna-Karina Parker  
WINTER & RHODEN, LLC  
221 E. Floyd Baker Blvd.  
Gaffney, South Carolina 29340  
TEL: (864) 489-8128  
FAX: (864) 489-8806  
Attorney for Defendant

Gaffney, South Carolina  
September 1, 2015.

STATE OF SOUTH CAROLINA )

COUNTY OF CHEROKEE )

IN THE COURT OF COMMON PLEAS  
7<sup>TH</sup> JUDICIAL CIRCUIT

Brenda Halsey, Bernay F. Halsey, Jr.,  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,

Plaintiffs,

vs.

**FINAL ORDER**

Gwendollette Halsey Simmons, Kenneth  
Wayne Oglesby, Roderick Terrill Oglesby,  
any heirs of the Roderick Gaffney Estate,  
known and unknown, who may claim any  
interest in the subject property, and any  
unknown heirs or parties who may claim  
title or ownership in the real estate which is  
the subject of this action, Elijah Redish,  
Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office,  
Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the  
Successor in Office,

Defendants.

Case No. 2015-CP-11-0319

This matter came before me pursuant to an Order Appointing Neutral, pursuant to Rule 3 of the Rules for Circuit Court, consented to by Plaintiffs' attorney Richard H. Rhodes, Defendants' attorney Joseph L. Mathis, who represented the Cherokee County Delinquent Tax Collector, attorney George Brandt, III who represented Defendant Elijah Redish, and attorney Anna Karina Parker who represented Defendant Gwendollette Halsey Simmons (now Dawkins). All other Defendants were in default and were not represented by counsel. A hearing was held on March 22, 2017, and the parties and their respective attorneys were present at the hearing. I find that this Court has jurisdiction over the parties and the subject matter of this action.

This action was commenced by the filing of a Summons and Complaint by the Plaintiffs

alleging that the Plaintiffs were the owners of the real property described below. The Defendants Gwendollette Halsey Simmons, Kenneth Wayne Oglesby, Roderick Terrill Oglesby and any other heirs of The Roderick Gaffney Estate were joined to protect any interest they may have in the subject property which is described as follows:

All that certain piece, parcel or lot of land, situate, lying and being in the County of Cherokee, State of South Carolina, fronting on Lead Mine Road, and being more particularly described as follows: BEGINNING at a point on Lead Mine Road approx. 209.4 feet from O'Neal Street; thence S. 87-00 E. Approx. 200 feet to a point; thence N. 3-00 E. Approx. 150 feet to a point; thence N. 87-00 W. Approx 200 feet to a point on Lead Mine Road; thence with Lead Mine Road S. 3-00 W. Approx. 150 feet to the point of beginning. This property is more particularly shown on plat for rank Homer Oglesby, the plat being dated September 13, 1968 and recorded in Deed Book 6-M at Page 280, Register of Deeds for Cherokee County, South Carolina.

Block Map No. 100-08-00-055.003

The above described property was sold at the Cherokee County Delinquent Tax Sale, pursuant to § 12-51-40 through § 12-51-70, Code of Laws of South Carolina, 1976 as amended, for failure to pay the property taxes due on the property for the years 2008 through 2013. The property was conveyed to Defendant Elijah Redish, as shown by Tax Deed from Vernon L. Price, Delinquent Tax Collector for Cherokee County, that was recorded on November 17, 2014 in Volume 72 at pages 2650-2652, Clerk of Court's Office for Cherokee County, South Carolina. Subsequent to this recording, a Corrective Deed was issued and recorded in Deed Book 76 at Page 2157-2159, which corrected the property description to the subject property after a survey was found to give the proper description.

The present action was filed on April 15, 2015 seeking to declare that the Plaintiffs were the owners of the property in question and that the Court should rescind the Tax Deed for failure to comply with the statutory requirements above referenced.

Mr. Vernon L. Price, Delinquent Tax Collector for Cherokee County, testified. Defendant's

Exhibit 1 was introduced into evidence, which was an aerial photograph of the subject property and adjacent tax map parcel containing 6.41 acres, Tax Map No. 100-08-00-055.000, which was also owned by the Plaintiffs and Defendants who were the heirs of the Roderick Gaffney Estate, and was designated at the hearing as "the trailer park property". Mr. Price testified that the property that was the subject matter of this action had a Tax Map No. Of 100-08-00-055.003 and was located at 305 Leadmine Street in Cherokee County, South Carolina. Mr. Price identified and introduced into evidence Defendant's Exhibit 2, which was the file from the Delinquent Tax Office for Cherokee County. This file contained an Execution Tax Notice for failure to pay taxes on the subject property and it was sent to the Roderick Gaffney Estate c/o Gwendolette Dawkins, 135 Iris Lane, Gaffney, SC 29341, which was the address shown on the Tax Receipt. This document was dated March 19, 2013 and received, according to the Return Receipt for Certified Mail, by Gwendolette Dawkins on June 8, 2013. Mr. Price testified that a Notice of Levy, dated August 7, 2013, was placed on the property at 305 Leadmine Street in Cherokee County, South Carolina by him, and a photograph of the Notice of Levy was attached indicating that the property would be sold at the Tax Sale on November 4, 2013 for failure to pay taxes. Mr. Price testified that a Notification, dated November 13, 2013 and addressed to "Gaffney Roderick Estate" c/o Gwendolette Dawkins, 135 Iris Lane, Gaffney, SC 29341, was sent notifying her that the property had been sold on November 4, 2013 to pay back taxes, and that the final redemption date was November 5, 2014. A Delinquent Tax Sale Notice, dated October 13, 2014, was sent by Certified Mail Return Receipt Requested to Brenda Halsey, 305 Leadmine Street, Gaffney, SC 29340, and Gwendolette Dawkins, 135 Iris Lane, Gaffney, SC 29341. Ms. Halsey received her Delinquent Tax Sale Notice on October 18, 2014, and Gwendolette Dawkins received her Delinquent Tax Sale Notice on October 15, 2014. Also contained in the Delinquent Tax Office file were the required newspaper Legal Notices of

Delinquent Tax Sale for the State of South Carolina, Cherokee County, advertising the property located at 305 Leadmine St., Tax Map No. 100-08-00-055.003, would be sold for delinquent taxes on November 4, 2013. Mr. Price testified that, in addition to the notifications required by statute, he had extensive conversations with Plaintiff Brenda Halsey prior to the sale of the property when Ms. Halsey came to the Tax Office to pay the taxes on Parcel Tax Map No. 100-08-00-055.000. Proof of payment which was introduced into evidence as Defendant's Exhibit 3, showing payment of \$10,002.15 on the taxes due and payable on this property which was the trailer park property. Mr. Price testified that, after sending out the above referenced appropriate notices, the posting of the property and publishing the appropriate newspaper notices, all as required by statute, the taxes were not paid by anyone, nor were any inquiries made about the tax bills, the taxes owed or anything referencing the impending sale of the property.

Mr. Price testified that the taxes were not paid and a Deed to Defendant Elijah Redish was issued and recorded in Deed Book 72 at Page 2650 and, subsequent to this recording, a Corrective Deed was issued and recorded in Deed Book 76 at Page 2157-2159, which corrected the property description to the subject property after a survey was found to give the proper description. This Corrective Deed was introduced as Plaintiff's Exhibit 11.

Plaintiff introduced Exhibits 1, 2, 3, 4, 5, 6, 7 and 8, which are records from the Cherokee County Assessor's Office and tax receipts referencing Bernice Frederick Halsey as recipient of the tax bill on the adjacent trailer park property, Tax Map No. 100-08-00-056.000, which were not related to the sale of the property in question in this matter. Plaintiff introduced Plaintiff's Exhibit 9, which contained tax bills for the years 2004 and 2005, and checks made payable by Brenda Halsey to pay those taxes on the subject property, Tax Map No. 100-08-00-055.003. It should be noted that these tax bills were addressed to the addressee provided to the Tax Collect, Rederick Gaffney Estate,

Handwritten signature and initials, possibly reading "#4" followed by a stylized signature.

Gwendollette Dawkins, 135 Iris Lane, Gaffney, SC 29341, which is the same address to which the tax notices were sent for the years for which the property was sold at the tax sale of the subject property. Plaintiffs introduced Exhibit 10, which is a record from the Delinquent Tax Search, dated May 31, 2011, which referenced Brenda Halsey as the recipient of the tax bill for the subject property at 305 Leadmine Street, Tax Map No. 100-08-00-055.003. Plaintiff's Exhibit 12 was also introduced which was the payment for the tax years 2014, 2015 and 2016 on the subject property at 305 Leadmine Street, which were paid by the Defendant, Elijah Redish, who had received the property at the tax sale.

At the conclusion of the testimony of Mr. Price, Mr. Brandt made a Motion for a Directed Verdict for the Court to determine that the Delinquent Tax Collector had strictly complied with the statutory requirements regarding the sale of the property for failure to pay the taxes in a timely, and to declare that Elijah Redish is the fee simple owner of the subject property. Plaintiffs' counsel opposed the Motion due to the fact that his client was unable to testify and present evidence other than that which was introduced through Mr. Price, as previously stated. However, the threshold question before this Court before Plaintiffs' testimony should be taken was the question of whether the tax sale of the property and the issuance of the Deed to Defendant Elijah Redish was done in strict compliance with §12-51-40 through §12-51-170, Code of Laws of South Carolina, 1976 as amended. I find that the Delinquent Tax Collector strictly complied with the requirements of §12-51-40 through §12-51-170, Code of Laws of South Carolina, 1976 as amended. I further find that the Delinquent Tax Collector forwarded the appropriate Notices to the address provided to him on previous tax notices regarding the subject property and, additionally, notified the Defendant Gwendollette Dawkins and Plaintiff Bernay Halsey that the property had been sold at the tax sale and that the redemption period would end on November 5, 2014 and a Deed would be issued to the

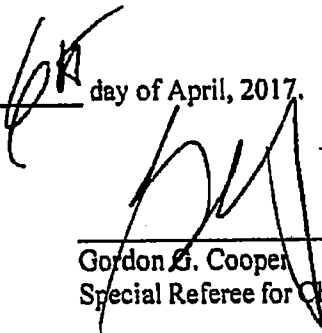
successful bidder at the tax sale, all in compliance with the above referenced statutes.

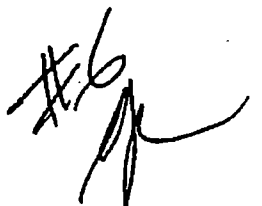
I, therefore, confirm that the Deed and Corrective Deed to Defendant Elijah Redish was properly issued and recorded and that Elijah Redish is the fee simple owner of the subject property.

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that Elijah Redish is hereby determined to be the fee simple owner of the property described above and in the Deeds issued to him referenced above.

IT IS, FURTHER, ORDERED, ADJUDGED AND DECREED that Plaintiffs' Complaint is hereby dismissed.

IT IS, SO, ORDERED on this 6th day of April, 2017.

  
\_\_\_\_\_  
Gordon G. Cooper  
Special Referee for Cherokee County, South Carolina

#6  


STATE OF SOUTH CAROLINA  
COUNTY OF CHEROKEE

IN THE COURT OF COMMON PLEAS  
7<sup>TH</sup> JUDICIAL CIRCUIT

Brenda Halsey, Bernay F. Halsey, Jr.,  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,

Plaintiffs,

vs.

Gwendollette Halsey Simmons, Kenneth  
Wayne Oglesby, Roderick Terrill Oglesby,  
any heirs of the Roderick Gaffney Estate,  
known and unknown, who may claim any  
interest in the subject property, and any  
unknown heirs or parties who may claim  
title or ownership in the real estate which is  
the subject of this action, Elijah Redish,  
Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office,  
Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the  
Successor in Office,

Defendants.

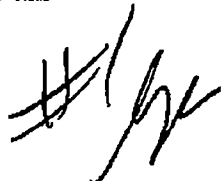
**SUPPLEMENTAL ORDER**

Case No. 2015-CP-11-0319

FILED IN THE OFFICE  
CLERK OF COURT  
2017 JUN 21 A 11:40  
CHEROKEE COUNTY, SC

This cause came before me pursuant to a Motion filed by the Plaintiff Brenda Halsey, seeking to alter and/or amend the Final Order of this Court, dated and filed April 6, 2017, in this matter, pursuant to Rule 59(E) of the South Carolina Rules of Civil Procedure. A hearing was held on May 31, 2017. Richard H. Rhodes was present representing Plaintiff in the matter, George Brandt, III was present represented Defendant Elijah Redish, Anna Karina Parker was present representing Defendant Gwendollette Halsey Simmons, and Joseph L. Mathis was present representing Cherokee County Treasurer and the Delinquent Tax Collector for Cherokee County.

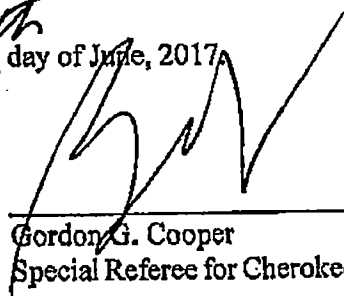
After review of the documents filed by the Plaintiff, along with the Motion to Alter and/or Amend the Judgment, and hearing arguments of Plaintiff's attorney and Defendants' attorneys, I am



still of the opinion that the Delinquent Tax Collector for Cherokee County complied with §12-51-40 through §12-51-170, Code of Laws of South Carolina 1976, as amended, and gave proper notice to the Plaintiff and others who had an interest in the property, and that the tax sale of the property to Defendant Elijah Redish should be confirmed and, therefore, the Motion to Alter and/or Amend Judgment filed by the Plaintiff is, hereby, denied.

NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that the Motion to Alter and/or Amend Judgment filed by the Plaintiff is denied.

IT IS, SO, ORDERED on this 19th day of June, 2017.

  
\_\_\_\_\_  
Gordon G. Cooper  
Special Referee for Cherokee County, South Carolina

STATE OF SOUTH CAROLINA

COUNTY OF CHEROKEE

Brenda Halsey, Bernay F. Halsey, Jr.  
Demont Halsey, Fredericka Halsey, and  
Brittany Halsey,  
Plaintiffs,

vs.

Gwendolette Halsey Simmons, Kenneth  
Wayne Oglesby, Roderick Terrill Oglesby,  
any heirs of the Roderick Gaffney Estate,  
known and unknown who may claim any  
interest in the subject property, and any  
unknown heirs or parties who may claim  
title or ownership in the real estate which is  
the subject of this action, Elijah Reddish,  
Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office,  
Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the  
Successor in Office,  
Defendants.

IN THE COURT OF COMMON PLEAS  
SEVENTH JUDICIAL CIRCUIT

MOTION TO ALTER AND/OR  
AMEND JUDGMENT  
2015-CP-11-0319

TO: GEORGE BRANDT, III, ESQUIRE - Attorney for Elijah Reddish;  
ANNA-KARINA PARKER, ESQUIRE - Attorney for Gwendolette Halsey Simmons;  
JOSEPH L. MATHIS, ESQUIRE - Attorney for Jackie W. Williams, Cherokee County Treasurer  
and Vernon L. Price, Delinquent Tax Collector for Cherokee County

**YOU WILL PLEASE TAKE NOTICE** that the undersigned, on behalf of the Plaintiffs, does  
hereby move for the Court to alter or amend the Order dated and filed April 6, 2017. This Motion is being  
made pursuant to Circuit Court Rule 59(e) and the grounds for this Motion are as follows:

**A. The Court Incorrectly Granted A Directed Verdict**

After the testimony of Vernon L. Price, the court granted the Motion of George Brandt, III for a  
directed verdict. The Plaintiffs respectfully submit that this was erroneous. For clarity, the argument will  
be presented in outline form.

The court did not allow the Plaintiffs to present any evidence. One of the most basic rights is for a  
party to have the opportunity to be heard.

At the beginning of the trial, an aerial photograph was presented to the court. It showed three (3)  
contiguous tracts of land as follows:

100-08-00-055.003 - The subject house and lot located at 305 Leadmine Road.

100-08-00-055.000 - 6.41 acres which was referred to as the "Old Trailer Park".

2.2

100-08-00-056.000 - The home place of Gwendolette Dawkins.

An essential part of the Plaintiffs' case was to show the confusion that the County officials have had identifying and taxing the subject property. From time to time the above three (3) tracts of land were interchanged for tax purposes. And, the legal description of the subject property was confusing.

The goal of the Plaintiffs was to show that Bernay Halsey first took title to the subject property in 1982 and remained involved with the property until his death in 2004. His heirs [his wife, Brenda Halsey, and four (4) children (the Plaintiffs)] then become the owners. A summary of the chain of title is attached as Exhibit I.<sup>1</sup> Even though the legal description in the deeds are questionable, the deeds identify the property as fronting on Leadmine Road. And, like many other documents discussed below, the deeds make reference to all three (3) Tax Map Numbers shown above.

Part of the Plaintiffs' case was to present 12 exhibits which were either tax notices or documents from County officials. These documents are attached as Exhibits II through XIII. All of the documents identify the subject property as 305 Leadmine Road or Street. However, the documents use different tax map numbers, and different owners of the property. A summary of these documents is as follows:

| <u>DATE</u> | <u>ITEM</u>                     | <u>LAND</u>                                                                                                                | <u>NAME</u>                                |
|-------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| 8/3/82      | County Mapping Card             | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot)                                                                    | Bernay Frederick Halsey                    |
| 7/16/96     | Assessor Print Out              | 100-08-00-055.00<br>Located at 305 Leadmine Rd. (1 lot & 1 bldg)                                                           | Lula Oglesby & Bernay Halsey               |
| 3/26/97     | Assessor Letter                 | 100-08-00-056.00<br>Located at 305 Leadmine (1 lot & 1 bldg)                                                               | Bernay Frederick Halsey                    |
| 98,99&2000  | Tax Notices                     | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 8/16/2000   | Assessor Letter                 | 100-08-00-056.00<br>Located at 305 Leadmine Rd (1 lot & 1 bldg)                                                            | Bernay Frederick Halsey                    |
| 2001        | Tax Notice                      | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 11/21/2001  | Assessor Print Out              | 100-08-00-055.03<br>Located at 305 Leadmine St. (1 lot & 1 bldg)<br>(Notation: Brenda W. Halsey goes to Assessor's Office) | Gaffney Rederick Est.                      |
| 2002        | Tax Notice                      | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 5/31/2011   | Delinquent Tax Office           | 100-08-00-055.03<br>Located at 305 Leadmine St.                                                                            | Gaffney Rederick Est.<br>c/o Brenda Halsey |
| 10/19/2012  | Cancelled Check for \$10,002.15 | For 100-08-00-055.00 and 100-08-00-055.03                                                                                  |                                            |

Note: The tax sale was for the years 2008-2013

<sup>1</sup> The Plaintiff had 16 exhibits (identified as Exhibits I-XVII herein). These documents had been presented to opposing counsel prior the trial. Counsel agreed that the documents could be introduced, but counsel did not necessarily agree on the relevance of the documents.

A significant fact is that from 1982 through 2001, Bernay Halsey is shown as the owner but different Tax Map Numbers were used. [This is particularly important because all documents identify the location of the property as 305 Leadmine.] Additionally, it is interesting to note that when 100-08-00-056.000 is shown as a Tax Map Number, the documents reflect that is for one lot and one building -- [Thus, it is not referring to the acreage of the old trailer park.]

The Plaintiffs submit that it is significant that in November 2001, when the Assessor abruptly changed the name from Bernay Frederick Halsey to Gaffney Roderick Estate, Brenda Halsey went to the Assessor to correct this. [See Notation on Exhibit X.] Ironically in 2001, this was the first time that the correct Tax Map Number of 100-08-00-055.003 was used. Then, in 2002, the Tax Map Number was again changed back to 100-08-00-056.000, but it did use the correct name of Bernay Frederick Halsey. But, in May 2011, the Delinquent Tax Office showed the correct Tax Map Number but changed the name to Gaffney Roderick Estate c/o Brenda Halsey.

Brenda Halsey paid \$10,002.15 in October 2012 and her check shows that it was for parcels 100-08-00-055.000 and 055.003. Vernon L. Price testified that none of this money was for taxes on the subject property. The Plaintiffs were not allowed to testify about their meeting with the County officials when the \$10,002.15 was paid. The payment of such a significant amount should allow the Plaintiffs to be heard.

The Plaintiffs contend that the County should not have had so much confusion with identifying the property for tax purposes. The Plaintiffs' family had been in physical possession of the property since 1982, and they had paid the taxes. Additionally, they had had contact with the taxing officials to correctly identify the property. To support their argument, the Plaintiffs had four (4) documents (Attached as Exhibits XIV through XVII). These documents show that since 1977 the mailing address has been 305 Leadmine. A summary of these documents is as follows:

| DATE              | ITEM                                  | LAND                | NAME                           |
|-------------------|---------------------------------------|---------------------|--------------------------------|
| January 14, 1977  | Permit from State Board of Health     | 305 Leadmine Street | Lula Oglesby                   |
| February 25, 1983 | Inspection Form S.C. DHEC             | 305 Leadmine Road   | Lula Oglesby and Bernay Halsey |
| July 23, 2002     | Gaffney Board of Public Works         | 305 Leadmine Street | Bernay F. Halsey               |
| April 21, 2015    | Board of Public Works (outside light) | 305 Leadmine Street | Bernay Frederick Halsey        |

The significance of the above documents is that Bernay Halsey was involved with this property and used it as a mailing address since the 1970's. Even after the subject tax sale and tax deed, the outside light on the subject property was still being billed to Bernay Halsey at the address of 305 Leadmine Street.

B. The Court Incorrectly Held That The Tax Sale Was Conducted Properly

The only testimony presented for the County was through Vernon L. Price, the Delinquent Tax Collector. He testified that all notices required by Code §12-15-40 were mailed to Gwendolette Dawkins (at 135 Iris Lane). [18 days before the end of the redemption period, Brenda Halsey was also sent a notice and the address that was used was 305 Leadmine Road.]

Mr. Price testified that he knew that Brenda Halsey was an owner of the subject property, but he did not send her notices because only one name could be used on the notices. [No explanation was given as to why he did send her and Gwendolette Dawkins notice of the redemption period ending.]

The Plaintiff contends that the sale was faulty for the following reasons:

LAW - Tax Sales are drastic remedies and can cause tragic results. [In the case at bar, the Plaintiffs' home was sold for \$11,013.00. No current appraisal was presented, but in the year 2000, the property was valued at \$37,500.00 (Exhibit VIII).] A tax sale must balance the right of a government with the right of the property owner not to be punished for non-payment. Johnson v. Arbabi, 347 S.C. 132, 553 SE 2d 453 (Ct. App. 2001). Our Supreme Court held that the procedure for a tax sale is intended to protect the taxpayer from surprise, and it is designed to prevent the taxpayer from sacrificing his property for non-payment Hawkins vs. Bruno Yacht Sales, Inc., 353 S.C. 1, 577 SE 2d 202 (2003). In the case of King v. James, 388 S.C. 16, 694 SE 2d 235 (Ct. App. 2010), the Court held that a tax sale must strictly comply with the statutory requirements otherwise the sale will be voided.

STATUTORY PROVISIONS -

Code §12-51-40(a) requires that notice of delinquent property taxes be sent to the best address available. The statute then provides: either the address shown on the deed, the property address of the property, or any other corrected or forwarding address which the collecting agency has actual knowledge of.

Code §12-51-40(b) provides that after 30 days possession of the property is taken by giving notice of the delinquent taxes to either the address shown on the tax report or addresses which the office has actual knowledge of.

Code §12-51-120 provides that notice of redemption shall be sent to the best address which is available.

### CONCLUSION

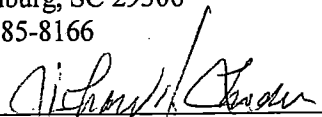
It was shown that since 1982 the Halsey family was in possession of the property and was properly identified as the owners on several documents. Also, the address of the property was always shown as 305 Leadmine. Therefore there was no justifiable reason for the County not to notify the Halseys of delinquent taxes. This is particularly true since Mr. Price admitted that he knew Brenda Halsey was an owner. His reason for not notifying her was that the computer would only allow one name to be used for notification purposes. Notwithstanding this testimony, two notices were sent to advise the ending of the redemption period. When Brenda Halsey was mailed a notice at 305 Leadmine Street, she received and signed for the letter.

Since the provisions of Code §12-51-40(a) and (b) were not met, the Plaintiffs contend that the tax sale was not conducted properly.

Respectfully submitted,

Burts, Turner & Rhodes  
Attorneys for the Plaintiffs  
260 North Church Street  
Spartanburg, SC 29306  
(864) 585-8166

By: \_\_\_\_\_

  
Richard H. Rhodes  
William H. Rhodes

April 13, 2017

2014-05-11-0104  
 DEED OF DERIVATION  
 71 PAGE 1331  
 BRENDA W. HALSEY  
 FREDERICK HALSEY  
 BRITTNEY HALSEY  
 DEMONT HALSEY  
 BERNAY HALSEY JR.  
 (JUNE 22, 2004 - PRESENT)  
 LEGAL DESCRIPTION IS FOR  
 ADDRESS - 30.5 LEAD MINE  
 DERIVATION - 10 G 941  
 11 Q 363  
 BLOCK MAP # 100-08-0055.00  
 100-08-0055.003

BERNAY FREDERICK HALSEY 14 Q 171  
 (JULY 11, 1995 - JUNE 22, 2004)  
 LEGAL DESCRIPTION IS FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION - 12 D 427  
 BLOCK MAP # NONE

MAE SUE GAFFNEY 12 D 427  
 (APR 19, 1985 - JULY 11, 1995)  
 LEGAL DESCRIPTION IS FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION - 11 Q 363  
 BLOCK MAP # - NONE

BERNAY FREDERICK HALSEY 11 Q 363  
 (AUG 3, 1982 - APRIL 19, 1985)  
 LEGAL DESCRIPTION IS FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION - 10 G 941  
 \* BLOCK MAP # 100-08-00-38

MAE SUE GAFFNEY 10 G 941  
 (DEC 30, 1976 - AUG 3, 1982)  
 LEGAL DESCRIPTION IS FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION 7 D 293 & 6 P 393  
 BLOCK MAP # NONE

LURA G. OGLEBY 7 D 293  
 (APR 18, 1962 - DEC 30, 1976)  
 LEGAL DESCRIPTION - SURVEY FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION - 6 P 393  
 BLOCK MAP # - NONE  
 NOTE: THIS MAP WAS MADE  
 FROM GERALD HALSEY'S  
 ESTATE FILE BOOK  
 EXHIBIT TYPE QUEEN'S  
 STRIP  
 PLAT BOOK 6 M 280

FRANK HOMER OGLEBY 6 P 393  
 (SEP 30, 1963 - APR 18, 1969)  
 LEGAL DESCRIPTION - SURVEY FOR  
 ADDRESS - LEAD MINE ROAD  
 DERIVATION TRAILER GAFNEY ETC  
 PLAT BOOK 6 M 280

100-00-00-000

## County Mapping Card

REVISED (1983-84)

#1

| TAX MAP NUMBER                              | DIS                       | LOCATION                                |
|---------------------------------------------|---------------------------|-----------------------------------------|
| 100-08-00-056                               | 19                        |                                         |
| LEGAL DESCRIPTION                           |                           |                                         |
| 1. NAME <u>Coffey Mae Sue</u>               | DEED DATE <u>4-19-85</u>  | DEED <u>120427</u> PLAT <u>109 944</u>  |
| ADDRESS <u>816 S Johnson St Coffeyville</u> | CONSIDERATION <u>85</u>   | ACRES/LOTS <u>1.61</u>                  |
| 2. NAME <u>Halsey Bernay Fredrick</u>       | DEED DATE <u>7-11-95</u>  | DEED <u>146 171</u> PLAT <u>109 944</u> |
| ADDRESS _____                               | CONSIDERATION <u>5.00</u> | ACRES/LOTS <u>1</u>                     |
| 3. NAME _____                               | DEED DATE _____           | DEED _____ PLAT _____                   |
| ADDRESS _____                               | CONSIDERATION _____       | ACRES/LOTS _____                        |
| 4. NAME _____                               | DEED DATE _____           | DEED _____ PLAT _____                   |
| ADDRESS _____                               | CONSIDERATION _____       | ACRES/LOTS _____                        |
| 5. NAME _____                               | DEED DATE _____           | DEED _____ PLAT _____                   |
| ADDRESS _____                               | CONSIDERATION _____       | ACRES/LOTS _____                        |
| 6. NAME _____                               | DEED DATE _____           | DEED _____ PLAT _____                   |
| ADDRESS _____                               | CONSIDERATION _____       | ACRES/LOTS _____                        |

| CHEROKEE COUNTY                            |                 | MAPPING WORK CARD |                                            | AERIAL PHOTO REF. NO. |           |
|--------------------------------------------|-----------------|-------------------|--------------------------------------------|-----------------------|-----------|
| TAX MAP NUMBER                             | TAX RECEIPT NO. | DISTRICT          | DEED DATE                                  | DEED REF.             | PLAT REF. |
| 100-08-00-056                              | 17167           | 19                | 12-3-76                                    | 106944                | 106944    |
| CLASS CODE <u>Halsey Bernay Fredrick</u>   |                 |                   | 1. CONSIDERATIONS: <u>\$6.00</u>           |                       |           |
| NAME <u>OGLESBY LULA GAFFNEY</u>           |                 |                   | 4-9-69 70-293                              |                       |           |
| ADDRESS LINE 2: <u>% C D WILSON</u>        |                 |                   | 2. CONSIDERATIONS: <u>Lula S Oglesby</u>   |                       |           |
| ADDRESS LINE 3: <u>GAFFNEY S E</u>         |                 |                   | 9-30-68 64-393                             |                       |           |
| ADDRESS LINE 4: _____                      |                 |                   | 3. CONSIDERATIONS: <u>Frank H. Oglesby</u> |                       |           |
| ACRES: <u>1</u> LOTS: _____ BLDG: <u>1</u> |                 |                   | 4. CONSIDERATIONS: <u>Lula S Oglesby</u>   |                       |           |
| MAPPED- _____                              |                 |                   | 5. CONSIDERATIONS: _____                   |                       |           |
| LEGAL DESCRIPTION: _____                   |                 |                   | 6. CONSIDERATIONS: _____                   |                       |           |
| LOCATION: <u>W B PALMER + PORTER</u>       |                 |                   | 7. CONSIDERATIONS: _____                   |                       |           |
| <u>Lead Mine Rd</u>                        |                 |                   | 8. CONSIDERATIONS: _____                   |                       |           |

#2

- 1...OGLESBY LULA G & HASLEY BERNAY
- 2...305 LEADLINE ROAD
- 3...GAFFNEY S C
- 4...

.....29702

|            |        |        |
|------------|--------|--------|
| TRICT...19 | TOWN.. | FIRE.. |
|------------|--------|--------|

- 1....305 LEADLINE RD
- 2....77 VOGUE 7286

|                |                                 |
|----------------|---------------------------------|
| EMPT..         | DELETE..                        |
| AL MKT.. 2,700 | LAND.. LETTER..                 |
| AL TAX.. 2,700 | BLDG.. 2,700 ACTIVITY..03/19/93 |

|               |                        |          |
|---------------|------------------------|----------|
| 1 com PDQ (sp | DY = Enter             | Caps Num |
| TUESDAY)      | ASSESSORS OFFICE       | 07/16/96 |
|               | CURRENT YEAR - CHANGES | C100     |

- NE1...OGLESBY LULA
- NE2...305 LEADLINE ROAD
- NE3...GAFFNEY S C
- NE4...
- .....29340

|            |        |        |
|------------|--------|--------|
| TRICT...19 | TOWN.. | FIRE.. |
|------------|--------|--------|

- 01....T 70 12X54 SANTEE NO 2
- 02....FR AMY MAYNOR
- EMPT..

|                |                                 |
|----------------|---------------------------------|
| AL MKT.. 2,800 | LAND.. LETTER..                 |
| AL TAX.. 2,800 | BLDG.. 2,800 ACTIVITY..01/11/95 |

|                 |                        |          |
|-----------------|------------------------|----------|
| 3/1 com PDQ (sp | DY = Enter             | Caps Num |
| (TUESDAY)       | ASSESSORS OFFICE       | 07/16/96 |
|                 | CURRENT YEAR - CHANGES | C100     |

- INE1...OGLESBY LULA
- INE2...
- INE3...305 LEADLINE RD
- INE4...GAFFNEY, SC
- IP.....29340

|            |        |        |
|------------|--------|--------|
| TRICT...19 | TOWN.. | FIRE.. |
|------------|--------|--------|

- 001....T 72 12X50
- 002....



CHEROKEE COUNTY ASSESSOR  
LEE S. HARMON  
CERTIFIED GENERAL APPRAISER 1297

# OFFICE OF THE COUNTY ASSESSOR & COUNTY ADDRESSING

P. O. BOX 1405  
GAFFNEY, SOUTH CAROLINA 29342-1405  
TELEPHONE: (864) 487-2552  
FAX: (864) 487-2555

DATA BASE COORDINATOR  
LORI KIDD  
(864) 487-2710

DATE: 3/26/97

THIS IS TO VERIFY THAT Bernard Frederick Halpern OWNS

PROPERTY LOCATED IN CHEROKEE COUNTY. TAX MAP# 100-08-0-056

THIS PROPERTY IS LOCATED AT ~~240~~ 305 Leadmine

PROPERTY VALUE IS: LOTS/ACREAGE AMT. 1 lot VAL 3300

BLDGS # 1 Bldg VAL 34,200

DEED REFERENCE 14 Q 171

SHOULD YOU HAVE ANY QUESTIONS CONCERNING THIS, PLEASE CALL THIS OFFICE.

SINCERELY,

LEE S. HARMON, CG 1297  
CHEROKEE CO. ASSESSOR

TAO INITIALS LSH

# CHEROKEE COUNTY

1998 TAXES

|             |                   |                     |          |
|-------------|-------------------|---------------------|----------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT            | VEHICLE  |
| 007808-98-5 | 100-08-00-056.000 | 19                  |          |
| COUNTS      |                   | PROPERTY ASSESSMENT |          |
| ACRES       | LOTS              | REAL                | PERSONAL |
| 1.00        | 1                 | 1500                |          |
| TOTAL       |                   | TOTAL               |          |
| 1500        |                   | 1500                |          |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-17-99           |
| 333.75             |
| 172.80             |
| 160.95             |
| AMOUNT DUE         |

AMT DUE AFTER  
01/17/99 165.78  
AMT DUE AFTER  
02/01/99 177.05  
AMT DUE AFTER  
03/16/99 190.09

ISSUED 02/01/99 LL DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

1998 TAXES

|             |                   |                     |          |
|-------------|-------------------|---------------------|----------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT            | VEHICLE  |
| 007808-98-5 | 100-08-00-056.000 | 19                  |          |
| COUNTS      |                   | PROPERTY ASSESSMENT |          |
| ACRES       | LOTS              | REAL                | PERSONAL |
| 1.00        | 1                 | 1500                |          |
| TOTAL       |                   | TOTAL               |          |
| 1500        |                   | 1500                |          |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-17-99           |
| 333.75             |
| 172.80             |
| 160.95             |
| AMOUNT DUE         |

AMT DUE AFTER  
01/17/99 165.78  
AMT DUE AFTER  
02/01/99 177.05  
AMT DUE AFTER  
03/16/99 190.09

ISSUED 02/01/99 LL DUP

# CHEROKEE COUNTY

1998 TAXES

|             |                   |                     |          |
|-------------|-------------------|---------------------|----------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT            | VEHICLE  |
| 007808-98-5 | 100-08-00-056.000 | 19                  |          |
| COUNTS      |                   | PROPERTY ASSESSMENT |          |
| ACRES       | LOTS              | REAL                | PERSONAL |
| 1.00        | 1                 | 1500                |          |
| TOTAL       |                   | TOTAL               |          |
| 1500        |                   | 1500                |          |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-17-99           |
| 333.75             |
| 172.80             |
| 160.95             |
| AMOUNT DUE         |

AMT DUE AFTER  
01/17/99 165.78  
AMT DUE AFTER  
02/01/99 177.05  
AMT DUE AFTER  
03/16/99 190.09

ISSUED 02/01/99 LL DUP

# CHEROKEE COUNTY

1999 TAXES

#5

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010215-99-3         | 100-08-00-056.000 | 19       |         |
| COUNTS              |                   |          | X       |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

1999 TAXES

DU

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010215-99-3         | 100-08-00-056.000 | 19       |         |
| COUNTS              |                   |          | X       |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

TAX NOTICE

# CHEROKEE COUNTY

1999 TAXES

DU

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010215-99-3         | 100-08-00-056.000 | 19       |         |
| COUNTS              |                   |          | X       |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL T.         |        |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

ISSUED 09/20/99

DU

VI

42

# CHEROKEE COUNTY

2000 TAXES

|             |                   |          |         |
|-------------|-------------------|----------|---------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

|   |       |                |                |               |
|---|-------|----------------|----------------|---------------|
| X | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|   | 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 12.30  |
| ORDINARY COUNTY      | 90.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 03%

TAX NOTICE

ISSUED 09/14/00

DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

2000 TAXES

|             |                   |          |         |
|-------------|-------------------|----------|---------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

|   |       |                |                |               |
|---|-------|----------------|----------------|---------------|
| X | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|   | 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 12.30  |
| ORDINARY COUNTY      | 90.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 03%

TAX NOTICE

ISSUED 09/14/00

DUP

# CHEROKEE COUNTY

2000 TAXES

|             |                   |          |         |
|-------------|-------------------|----------|---------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

|   |       |                |                |               |
|---|-------|----------------|----------------|---------------|
| X | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|   | 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 12.30  |
| ORDINARY COUNTY      | 90.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT              | .00    |
| MUNICIPAL            |        |

PENALTY 03%

VII

ISSUED 09/14/00

DUP



CHEROKEE COUNTY ASSessor  
LEE S. HARMON  
COUNTY CLERK, OFFICE 120

# OFFICE OF THE COUNTY ASSESSOR & COUNTY ADDRESSING

P. O. BOX 1405  
GAFFNEY, SOUTH CAROLINA 29342-1405  
TELEPHONE: (864) 487-2562  
FAX: (864) 487-2555

#3

DATA BASE COORDINATOR  
LDM KDD  
(864) 487-2718

DATE: 8-16-00

THIS IS TO VERIFY THAT Hasley Bernaz Frederick OWNS  
PROPERTY LOCATED IN CHEROKEE COUNTY. TAX MAP# 100-08-00-056  
THIS PROPERTY IS LOCATED AT 1005 Leadmine Rd  
PROPERTY VALUE IS: LOTS/ACREAGE AMT. 1.00 VAL 31,300  
BLDGS # 1 VAL 34,200

DEED REFERENCE 14 @ 171

SHOULD YOU HAVE ANY QUESTIONS CONCERNING THIS, PLEASE CALL THIS OFFICE.

SINCERELY,

LEE S. HARMON, CG 1297  
CHEROKEE CO. ASSESSOR

TAD INITIALS JS

15000.00  
Daughter

## CHEROKEE COUNTY

2001 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010752-01-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 257.0 | 385.50         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
14Q 171 10G LEE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 240.60 |
| SCHOOL BOND          | 10.20  |
| ORDINARY COUNTY      | 93.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 5.55   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 10%

TAX NOTICE

ISSUED 09/30/01

DUP

## CHEROKEE COUNTY

2001 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010752-01-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 257.0 | 385.50         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
14Q 171 10G LEE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 240.60 |
| SCHOOL BOND          | 10.20  |
| ORDINARY COUNTY      | 93.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 5.55   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 10%

TAX NOTICE

ISSUED 09/30/01

DUP

## CHEROKEE COUNTY

2001 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010752-01-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 257.0 | 385.50         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
14Q 171 10G LEE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 240.60 |
| SCHOOL BOND          | 10.20  |
| ORDINARY COUNTY      | 93.90  |
| LIBRARY              | 6.00   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | 15.00  |
| COUNTY BONDS         | 5.55   |
| CAPITAL PROJECT FUND | 3.00   |
| S.T. LOAN            | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

PENALTY 10%

TAX NOTICE

ISSUED 09/30/01

DUP

2016-07-14 10:22 CCPL

8644872752 &gt;&gt;

8645836927

P 1/2

Map#..100-08-00-055.003 R 60584789

Delete.... Rsn..

Act Date...11/21/2001

Ln1.GAFFNEY RREDERICK EST

Ln2.305 LEADMINE STREET

JER

Ln3.GAFFNEY S C

Ln4.

Zp.29340 0305

Dsc.DAN JEFFERIES-PALMER-KIRBY

Reappr Notc.

Forms: OO.. AgUse

Rollback....

Hmstd: Cd.. Pct..

True Sale(Y/N).. NTS Cd.

NTS Remark..

Bus Cd.....

163 Class.....

Split (Y/N).N

New Own Ex.

Consid / Ratio.

.00 Deed..2Q 42 —

Sale Dt..

Plat..0000 0000

Use Cls..

Class Cd #Lots/Acres---&gt;Appraisal--Assessed #Bldg-&gt;Appraisal-Assessed Tot-Assmt

| Class | Cd | #Lots/Acres | Appraisal | Assessed | #Bldg | Appraisal | Assessed | Tot-Assmt |
|-------|----|-------------|-----------|----------|-------|-----------|----------|-----------|
| RI    |    | .54         | 4400      | 270      | 2     | 73700     | 4420     | 4,690     |
| MS    |    | .40         | 3800      | 230      |       |           |          | 230       |

|           |     |      |       |   |       |       |       |
|-----------|-----|------|-------|---|-------|-------|-------|
| Tax Val.. | .94 | 8200 | 500   | 2 | 73700 | 4420  | 4,920 |
| Mkt Val.. | .94 | 8200 | Land. | 2 | 73700 | house |       |

\*\*\* Current Year Record Exists For This Parcel \*\*\*

*Linda M. Halsey June 11, 2001*  
*for Arney Halsey*

*Past due 2000*

X

46

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 2040                |          | 2040  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 252.0 | 514.08         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
| 363.51             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 318.24 |
| SCHOOL BOND                               | 24.68  |
| ORDINARY COUNTY                           | 118.31 |
| LIBRARY                                   | 7.55   |
| RECREATION                                | 6.53   |
| FIRE DISTRICT                             | 20.40  |
| COUNTY BONDS                              | 6.94   |
| CAPITAL PROJECT FUND                      | 3.88   |
| S.T. LOAN                                 | 7.55   |
| AIRPORT FUND                              | .00    |
| MUNICIPAL TAX                             |        |

HOW YOUR TAX DOLLARS ARE DISTRIBUTED

PENALTY 03%

8

TAX NOTICE

ISSUED 11/04/02 DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
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| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
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| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
| 363.51             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 318.24 |
| SCHOOL BOND                               | 24.68  |
| ORDINARY COUNTY                           | 118.31 |
| LIBRARY                                   | 7.55   |
| RECREATION                                | 6.53   |
| FIRE DISTRICT                             | 20.40  |
| COUNTY BONDS                              | 6.94   |
| CAPITAL PROJECT FUND                      | 3.88   |
| S.T. LOAN                                 | 7.55   |
| AIRPORT FUND                              | .00    |
| MUNICIPAL TAX                             |        |

HOW YOUR TAX DOLLARS ARE DISTRIBUTED

PENALTY 03%

TAX NOTICE

ISSUED 11/04/02 DUP

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
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|-------|----------------|----------------|---------------|
| 252.0 | 514.08         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
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| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 318.24 |
| SCHOOL BOND                               | 24.68  |
| ORDINARY COUNTY                           | 118.31 |
| LIBRARY                                   | 7.55   |
| RECREATION                                | 6.53   |
| FIRE DISTRICT                             | 20.40  |
| COUNTY BONDS                              | 6.94   |
| CAPITAL PROJECT FUND                      | 3.88   |
| S.T. LOAN                                 | 7.55   |
| AIRPORT FUND                              | .00    |
| MUNICIPAL TAX                             |        |

HOW YOUR TAX DOLLARS ARE DISTRIBUTED

PENALTY 03%

ISSUED 11/04/02 DUP

P 10

A-GAFFNEY REDERICK EST 009123-03-3 100-08-00-055.003  
305 LEADMINE STREET 11 P 1876.44 DAN JEFFERIES-PALMER-KI

B-GAFFNEY REDERICK EST 009639-08-3 100-08-00-055.003  
% BRENDA HALSEY 11 2230.46 305 LEADMINE ST

C-GAFFNEY REDERICK EST 009613-09-3 100-08-00-055.003  
% BRENDA HALSEY 11 1875.12 305 LEADMINE ST

D-GAFFNEY REDERICK EST 009664-10-3 100-08-00-055.003  
% BRENDA HALSEY 11 1848.36 305 LEADMINE ST

E-GAFFNEY RETIREMENT LLC GF 016589-09-6 BP MAGNOLIAS OF GAFFNEY  
4550 LENA DR STE 225 10 P 477.10

F-GAFFNEY SHANNON 014975-07-5 054-00-00-018.000  
% SHANNON GAFFNEY 27 P .00 253 COLONY ROAD

D=DELQ B=BNKRPTCY C=BAD CHK R=APPRVD RFND A=PNLTY ABTD T=TAG RNWD S=SALE

## View Check Copy

Print

Check Number 3379  
Date Posted 12/24/2012  
Check Amount \$10,002.15

**BRENDA W. HALSEY**  
305 LEADLINE RD  
GAFFNEY, SC 29341

**3379**

87-776/532 9343  
1005110135678

10-19-2012

Pay to the  
Order of

Tax Collector\$ 10,002.15Ten thousand and two dollars <sup>15</sup>/<sub>100</sub>

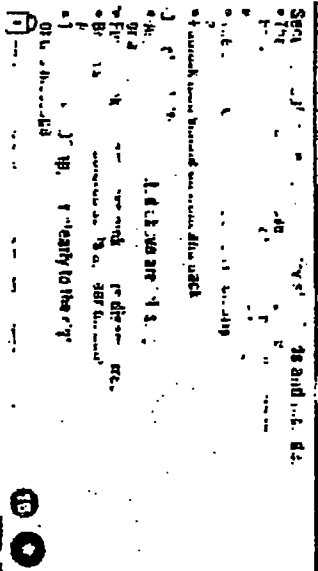
Dollars

 Security  
on the  
back



Wells Fargo Bank, N.A.  
South Carolina  
wellsfargo.com

For

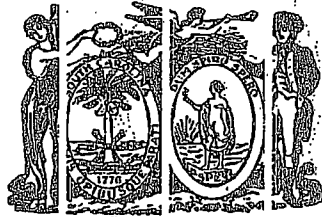
100-08-00-055Brenda Halsey

>053201186<  
The Palmetto Bk #1310  
2012-12-21  
131346558

**131346558**

PAY TO THE ORDER OF  
THE PALMETTO BANK  
GAFFNEY, SC 29340  
053201186  
FOR DEPOSIT ONLY  
CHEROKEE COUNTY TAX COLLECTOR  
DAILY ACCOUNT  
051131137

STATE OF SOUTH CAROLINA



STATE BOARD OF HEALTH

COLUMBIA, S. C.

Permit

*Lila Oglesby* is hereby issued a permit  
to operate a *Small (Pike) known as Reddick Jeffrey Pike*  
located at *305 Leadmine St., Georgetown*, in accordance  
with State laws and rules and regulations of the State Board of Health.

Issued this *14<sup>th</sup>* day of *Jan*, 19 *77*  
by *P. Kenneth Ayers M.D.*  
State Health Officer.  
Permit No. *00008* *Louis D. [Signature]*  
Health Officer.

THIS CERTIFICATE IS THE PROPERTY OF THE STATE BOARD OF HEALTH AND MUST BE  
RENDERED ON DEMAND. KEEP POSTED AT ALL TIMES IN A CONSPICUOUS PLACE.

50

XIV

# SOUTH CAROLINA DEPARTMENT OF HEALTH and ENVIRONMENTAL CONTROL

## MOBILE HOME PARK INSPECTION FORM

Appalachian III  
HEALTH DISTRICT

Cherokee  
COUNTY

Reddick Gaffney Mobile Home Park  
NAME OF MOBILE HOME PARK

305 Leadmine Rd., Gaffney, S.C.  
ADDRESS

Mrs. Lule Odesky / Bernay Halsey  
NAME OF OWNER

same  
ADDRESS

00008  
PERMIT NUMBER

17/16 occupied  
NUMBER OF MOBILE HOME SPACES

### Water Supply:

- ☐ Semi-Public  
☒ Public  
☐ (Other) \_\_\_\_\_

### Sewage Disposal:

- ☒ Septic Tank(s)  
☒ Central Collection and Treatment  
☐ (Other) \_\_\_\_\_

### Refuse Disposal:

- ☒ Public  
☐ Private Franchise  
☐ (Other) \_\_\_\_\_

102  
- 34  
66

Those items marked X were found to be in violation, and are indicated below with recommendations for their correction.

### I. Location, Space and Layout

- A. Site ☐ (6)  
B. Mobile Home Spaces ☐ (5)  
C. Streets ☐ (3)

### IV. Refuse Disposal

- A. Container ☒ (5)  
B. Collection ☐ (4)  
C. Disposal ☐ (4)

### II. Water Supply

- A. Source ☐ (10)  
B. System ☐ (7)  
C. Location of Lines ☐ (4)

### V. Miscellaneous

- A. Insect and Rodent Control ☒ (6)  
B. Electrical Wiring ☒ (3)  
C. Fuel Storage Tanks ☒ (3)  
D. Fire Protection ☐ (5)  
E. Alterations and Additions ☐ (4)  
F. Animals and Pets ☐ (3)  
G. Records ☐ (3)  
H. Supervision ☐ (5)

### III. Plumbing and Sewage Disposal

- A. Plumbing ☒ (7)  
B. Sewage ☒ (10)  
C. Park Service Building ☐ (3)

7 found do  
chairs, couch  
hot water heater  
mattress

### Recommendations

- IIA. Cap open sewer riser at #2 (L). Repair leak at water line between 11 & 13 and cover exposed pipe to prevent freezing.
- IIIB. Repair malfunctioning septic tank system at #8 (sewage flowing out of ground behind #8 - 3 mobile homes on this system) if public sewer is not feasible. If public sewer is available by gravity, tap mobile homes to sewer.
- IVA. Provide rust-resistant trash containers with lids and on stands.
- VA. Remove discarded upholstered chairs, couch; remove hot water heater, mattress and managers refrigerator with door intact or padlock this refrigerator.
- VB. Bury electrical wires at #14 (I).
- VC. Allow a distance of 10 feet between fuel oil storage containers and either door of a mobile home.

Date

2-25-83

XV

Agent

Sanitist

James Taylor, R.S.

copy mailed 2-25 w/ new permit

51

## 02 WATER DEPARTMENT

count#: 91-0030-02  
Lead Seq: 1760

Old Acct# : 11002000  
Telephone#: 902-8310

Service Address  
BERNAY F HALSEY  
305 LEADMINE ST  
GAFFNEY

SC 293400000

Mail-to Address  
BERNAY F HALSEY  
305 LEADMINE ST  
GAFFNEY

SC 000029340

Entered Date. : 7/23/02 15:29:57  
Printed Date. : 7/23/02 15:30:04

Wanted Date: 7/23/02  
Entered by : CBJ

| Meter Type/# | Reading | Size | Type       | Class | #Dia |
|--------------|---------|------|------------|-------|------|
| * E 23868223 |         | 1    |            |       |      |
| * W 0369800  |         | 2    | TOUCH READ |       |      |

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Worked by: \_\_\_\_\_

| Code | Description                       | Qty | Amount | Pre |
|------|-----------------------------------|-----|--------|-----|
|      | ***** MOVE-IN *****               |     |        |     |
| 506  | Read and Connect Water Service    |     | .00    |     |
| 00   | Read and Connect Electric Service |     | .00    |     |
| 590  | Cut-On Service Charge             |     | 35.00  |     |
|      | NO DEPOSIT REQUIRED               |     | .00    |     |
|      | BILL SERVICE CHARGE               |     | .00    |     |

Remarks: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Board of Public Works



GAFFNEY, SOUTH CAROLINA

**ELECTRIC  
WATER ~ SEWER**

"Your Hometown Utility"

[www.GaffneyBPW.com](http://www.GaffneyBPW.com)

210 E. Frederick St.  
PO Box 64  
Gaffney, SC 29342  
Phone: 864-488-8800



CUSTOMER MAILING ADDRESS:

67 1 AV 0.378  
BERNAY FREDERICK HALSEY  
305 LEADLINE ST  
GAFFNEY SC 29340-3753

5 67  
C-1 P-1



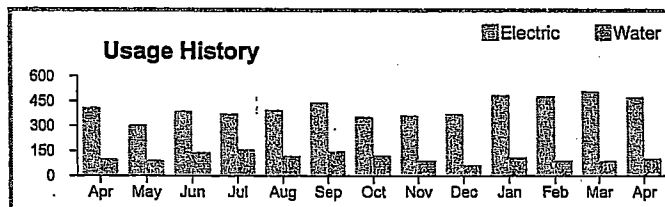
- To avoid Non-Payment Service Charges, (\$50 plus additional 5% on gross bills over \$1,000) payment must be made prior to 7 am on the first business day following the Due Date shown below.
- Payments may be made 24 hours a day at 888-222-0456, [www.GaffneyBPW.com/SmartHub](http://www.GaffneyBPW.com/SmartHub) or the payment kiosk located at 210 E. Frederick Street.
- Failure to receive a bill does not exempt one from monthly payment, late charges or disconnection.
- If your payment is not received by the Due Date shown below, you will receive an automated reminder call. We have listed the number we have on file for your account below. Please verify this information is correct.  
Phone Number: (864) 902-8310

**BUSINESS OFFICE HOURS: 7 AM-5 PM MONDAY-THURSDAY**

| ACCOUNT NUMBER                    | Service From   | Service To | Billing Date |
|-----------------------------------|----------------|------------|--------------|
| 46001                             | 03/16/15       | 04/15/15   | 04/21/15     |
|                                   | Number of Days | Total Due  | Billing Date |
|                                   | 30             | 89.89      | 05/18/15     |
| Service Address: 1005 E O'NEAL ST |                |            |              |

The BPW 2014 Water Quality Report is available at: <http://www.gaffneybpw.com/files/2014-water-report.pdf>

| CODE  | METER    | DESCRIPTION           | METER READINGS |          | MULT | USAGE | AMOUNT |
|-------|----------|-----------------------|----------------|----------|------|-------|--------|
|       |          |                       | PRESENT        | PREVIOUS |      |       |        |
| E110  | 19103684 | Electric Charge       | 97520          | 97043    | 1    | 477   | 56.36  |
| L105  |          | Security Light        |                |          |      |       | 10.50  |
|       |          | Energy Adjustment     |                |          |      |       | 2.00   |
|       |          | Gaffney City Transfer |                |          |      |       | 1.72   |
| W105A | 30225190 | Water Charge          | 10794          | 10690    | 1    | 104   | 19.31  |



|                                     |              |
|-------------------------------------|--------------|
| Credit Balance Forward              | 0.00         |
| Current Amount Due on 05/18/15      | 89.89        |
| <b>Total Amount Due on 05/18/15</b> | <b>89.89</b> |

MAKE CHECKS PAYABLE TO: GBPW or Gaffney Board of Public Works

BERNAY FREDERICK HALSEY  
Service Address:  
1005 E O'NEAL ST



|                                     |              |                |
|-------------------------------------|--------------|----------------|
| Credit Balance Forward              | 0.00         | Account Number |
| Current Amount Due on 05/18/15      | 89.89        | 46001          |
| <b>Total Amount Due on 05/18/15</b> | <b>89.89</b> | AMOUNT PAID    |

Manage your account with SmartHub!  
[www.gaffneyBPW.com/SmartHub](http://www.gaffneyBPW.com/SmartHub)

10



## Board of Public Works



GAFFNEY, SOUTH CAROLINA  
**ELECTRIC  
WATER ~ SEWER**  
"Your Hometown Utility"

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PO Box 64  
210 E. Frederick St.  
Gaffney, SC 29342  
Phone: 864-488-8800



|    |                                                |   |                                               |
|----|------------------------------------------------|---|-----------------------------------------------|
| 1  | STATE OF SOUTH CAROLINA                        | ) |                                               |
|    |                                                | ) |                                               |
| 2  | COUNTY OF CHEROKEE                             | ) | COURT OF COMMON PLEAS<br>2015-CP-11-0319      |
| 3  | Brenda Halsey, Bernay F. Halsey, Jr.,          | ) |                                               |
|    | Demont Halsey, Fredericka Halsey, and          | ) |                                               |
| 4  | Brittany Halsey,                               | ) |                                               |
|    |                                                | ) |                                               |
| 5  | Plaintiffs,                                    | ) |                                               |
|    |                                                | ) |                                               |
| 6  | vs.                                            | ) |                                               |
|    |                                                | ) |                                               |
| 7  | Gwendollette Halsey Simmons, Kenneth           | ) |                                               |
|    | Wayne Oglesby, Roderick Terrill Oglesby,       | ) |                                               |
| 8  | and heirs of the Roderick Gaffney Estate,      | ) | TRANSCRIPT OF RECORD                          |
|    | known and unknown who may claim any            | ) |                                               |
| 9  | interest in the subject property, and any      | ) |                                               |
|    | unknown heirs or parties who may claim         | ) |                                               |
| 10 | title or ownership in the real estate which is | ) |                                               |
|    | the subject of this action, Elijah Reddish,    | ) |                                               |
| 11 | Jackie W. Williams, as Cherokee County         | ) |                                               |
|    | Treasurer, or the Successor in Office,         | ) |                                               |
| 12 | Vernon L. Price, as Delinquent Tax             | ) |                                               |
|    | Collector of Cherokee County, or the           | ) |                                               |
| 13 | Successor in Office,                           | ) |                                               |
|    |                                                | ) |                                               |
| 14 | Defendants.                                    | ) | March 22, 2017<br>Spartanburg, South Carolina |

15 BEFORE:

16 HONORABLE GORDON G. COOPER, Special Referee

17 APPEARANCES:

18 Richard H. Rhodes, Esquire

19 BURTS TURNER & RHODES

20 Post Office Box 3408

21 Spartanburg, South Carolina 29304

22 Attorney for Plaintiffs

23 Anna-Karina Parker, Esquire

24 WINTER & RHODEN, LLC

25 221 East Floyd Baker Boulevard

Gaffney, South Carolina 29340

Attorney for Gwendollette Halsey Simmons

1 **George Brandt, III, Esquire**  
2 **HENDERSON, BRANDT & VIETH, P.A.**  
3 360 East Henry Street, Suite 101  
4 Spartanburg, South Carolina 29302

5 Attorney for Elijah Reddish

6 **Joseph L. Mathis, Esquire**  
7 **SAINT-AMAND, THOMPSON & MATHIS, LLC**  
8 210 South Limestone Street  
9 Gaffney, South Carolina 29340

10 Attorney for Jackie W. Williams as Cherokee County Treasurer  
11 and Vernon L. Price, as Cherokee County Tax Collector  
12  
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20 **DOROTHY HUNTSINGER**  
21 Court Reporter  
22  
23  
24  
25

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INDEX

WITNESS                      DIRECT      CROSS              REDIRECT              RECROSS

VERNON L. PRICE

|               |   |    |        |    |
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| By Mr. Rhodes |   | 19 |        | 44 |
| By Mr. Brandt |   | 39 |        |    |
| By Ms. Parker |   | 42 |        |    |

EXHIBIT      DESCRIPTION                                              PAGE

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| PLA 2  | Assessor's Printout                         | 27 |
| PLA 3  | Assessor's Office Document                  | 30 |
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1 THE COURT: This is case number 2015-319. This is a Cherokee County  
2 case referred to me as Special Referee and it's the matter of Brenda Halsey, Bernay  
3 F. Halsey, Jr., Demont Halsey, Fredericka Halsey and Brittany Halsey versus  
4 Gwendollette Halsey Simmons, et. al. If the attorneys would announce their  
5 appearance for the record and who they are here for.

6 MR. RHODES: If it please the Court, Your Honor. I am Richard Rhodes.  
7 I represent the Plaintiffs in this action and the underlying issue is we contend that  
8 the tax sale was not valid and that we are the owners of the subject property.

9 THE COURT: All right.

10 MR. BRANDT: If it please the Court, Your Honor. I am Buck Brandt and  
11 I represent Elijah Reddish and we believe that the tax sale was valid and we want  
12 the Court to confirm the tax sale and confirm that my client has fee simple title to  
13 the property.

14 THE COURT: All right.

15 MR. MATHIS: If it please the Court, Your Honor. My name is Joe Mathis.  
16 I represent Jackie Williams as the Cherokee County Treasurer and Vernon L. Price,  
17 the Delinquent Tax Collector for Cherokee County.

18 MS. PARKER: May it please the Court. My name is Anna-Karina Parker  
19 and I represent Gwendollette Dawkins.

20 THE COURT: And Gwendollette Dawkins is...

21 MS. PARKER: She is the sister to Bernay Halsey. Bernay Halsey has  
22 passed and it's the family that Richard Rhodes represents.

23 THE COURT: All right. I didn't see her name in the caption, so I wanted  
24 to make sure.

25 MR. BRANDT: I believe she might be Simmons in the--- She is Simmons

1 in the pleadings, Your Honor.

2 THE COURT: Okay. Got it. All right. Do you gentlemen wish to make a  
3 short opening or do we just want to start?

4 MR. BRANDT: No, sir. Let's just start.

5 THE COURT: All right.

6 MR. RHODES: We will dispense with that, Judge.

7 THE COURT: All right. Well then Mr. Rhodes, on behalf of the Plaintiff  
8 then I will let you---

9 MR. RHODES: Yes, sir. Well, in light of the conference that we had in  
10 chambers, it was my understanding that the Court wished to take testimony  
11 concerning the validity of the tax sale. So with that, I guess you have brought Mr.  
12 Price.

13 MR. MATHIS: Mr. Price as Delinquent Tax Collector. Yes, sir.

14 THE COURT: All right. We will--- Let's go ahead and have that.

15 MR. RHODES: Well, Judge, for the sake of maybe speeding this up,  
16 obviously I will go anywhere the Court asked me to, but I am intending to cross-  
17 examine him. Would it not be better served, if the issues are going to be validity  
18 of sale, to let Counsel go ahead and put up his case in chief?

19 MR. MATHIS: And I am perfectly agreeable to do that, Your Honor.

20 MS. PARKER: No objections.

21 THE COURT: That is fine if that is---

22 MR. BRANDT: No objection.

23 THE COURT: All right. This is so intertwined, we will let him stay up there  
24 if you want. However you gentlemen want to proceed with that part of it.

25 MR. RHODES: It is unusual.

1 THE COURT: Please raise your right hand.

2 (WHEREUPON, VERNON LEROY PRICE IS DULY SWORN.)

3 THE COURT: State your full name and your present position with  
4 Cherokee County.

5 MR. PRICE: Vernon Leroy Price. I'm the Tax Collector for Cherokee  
6 County.

7 THE COURT: All right. Counsel?

8 MR. PRICE: Thank you, Your Honor. May it please the Court.

9 VERNON L. PRICE,

10 HAVING BEEN DULY SWORN, TESTIFIED AS FOLLOWS:

11 DIRECT EXAMINATION BY MR. MATHIS:

12 Q. Mr. Price, how long have you been employed as the Delinquent Tax  
13 Collector for Cherokee County?

14 A. Since October of 2013.

15 Q. And what are your duties as the Delinquent Tax Collector?

16 A. No, 2003.

17 Q. Okay.

18 A. (Laughter)

19 Q. All right. What are your duties as the Delinquent Tax Collector?

20 A. To collect delinquent taxes and those that do not get paid, is to sell the  
21 property at the delinquent tax sale.

22 Q. And do you oversee the process of handling the notices and the sales from  
23 start to finish?

24 A. Yes, I --- Well, from the time it hits my office, yes.

25 Q. Okay. And is anyone else involved in that process other than yourself?

1 A. No.

2 Q. You are the only employee in that office?

3 A. Yes.

4 Q. All right. I call your attention, if Counsel would allow me to get directly to  
5 the issues, the case that we are here on today, you heard the caption  
6 announced to the Court and that is Cherokee County Tax Map Number 100-  
7 08-00-055.003 and I know you are familiar with tax map numbers.

8 A. Yes.

9 Q. And that is why I read that number. Are you familiar with that number?

10 A. I know the number. I can't remember which parcel that applies to. I can't  
11 remember if that's the mobile home park or if it's the Rederick Gaffney  
12 property.

13 Q. All right. And if I could, to help clarify the issues, if I may approach. Is this  
14 an aerial photograph of the tax map in Cherokee County?

15 A. Yes.

16 Q. And does that accurately depict, based on the GIS system in Cherokee  
17 County, the property in question for this Court today?

18 A. Yes. It is 55.003.

19 Q. And is that the highlighted number there in the middle?

20 A. Yes.

21 Q. All right.

22 MR. MATHIS: Your Honor, we would offer this as the Defendant's Exhibit  
23 number 1.

24 MR. RHODES: No objection.

25 MR. BRANDT: No objection.

1 THE COURT: This would be Defendant's 1.

2 (AERIAL PHOTOGRAPH is received into evidence and marked as  
3 Defendant's Exhibit 1.)

4 **EXAMINATION RESUMED BY MR. MATHIS:**

5 Q. I'm going to let you hold that one. You may need to refer back, Mr. Price.  
6 Mr. Price, in this particular case, was the -- was this property sold at the tax  
7 sale?

8 A. It was.

9 Q. All right. And when was that process completed?

10 A. The deed was issued in 2013 or '14.

11 Q. Okay. Let me ask you, when the process -- to begin the process, is the first  
12 notice an Execution Tax Notice that goes out when taxes have not been  
13 paid?

14 A. It is.

15 Q. And when does that notice go out?

16 A. It goes out usually in April right after the end of the 15%--- They give them  
17 until April and then depending on QS-1, the company that actually sends  
18 those notices out. It would say that on the back of the Execution Notice, I  
19 think, the date.

20 Q. All right. If I may approach. Is this the notice you are referring to?

21 A. It is.

22 Q. And is the language you're talking about on the back?

23 A. Actually it went out on March 19th.

24 Q. Okay. And that notice actually comes through the Treasurer's Office, that  
25 initial notice that goes out.

1 A. Yes.

2 Q. All right. And is that who has issued that notice on the back?

3 A. Yes.

4 Q. And does your office and the Treasurer's Office work hand in hand in terms  
5 of moving this process along?

6 A. From this point, we are together. After this point, we are separate.

7 Q. Okay. And then after this point, it's completely in your office.

8 A. Yes.

9 Q. All right. And is this the notice that you have in your file that was sent out  
10 to initiate the delinquent process in this case?

11 A. It is.

12 Q. All right.

13 MR. MATHIS: Your Honor, we would offer this as the Defendant's Exhibit  
14 number 2.

15 MR. RHODES: No objection.

16 MR. BRANDT: No objection.

17 MS. PARKER: No objection.

18 THE COURT: Counsel, let me interrupt you just a moment.

19 MR. MATHIS: Yes, sir.

20 THE COURT: Are you--- Do you have a copy of his file?

21 MR. MATHIS: That is what he is going through. Yes, sir.

22 THE COURT: All right.

23 MR. MATHIS: We made copies of every document.

24 THE COURT: All right. Why don't we introduce that as the total exhibit?

25 MR. MATHIS: Yes, sir.

1 THE COURT: And then you can have him go through the file and identify  
2 the documents.

3 MR. MATHIS: Yes, sir.

4 THE COURT: So, we will just take--- Have him testify that -- or look at the  
5 documents and include this one in it.

6 MR. MATHIS: Yes, sir.

7 THE COURT: If that is a complete copy of his file that he keeps, and then  
8 we will just--- That will be Exhibit 2 and then you can go through each one. If  
9 you've got a copy of that stack, just let him go through those.

10 MR. MATHIS: All right.

11 THE COURT: It might save a little bit of---

12 MR. MATHIS: And can I go ahead and give the folks copies?

13 THE COURT: Yes. Yes, what you intend to.

14 MR. MATHIS: You've got that one there. I beg the Court's indulgence for  
15 one second.

16 MR. BRANDT: So the map will be Plaintiff's 1 and then the file will be---

17 THE COURT: That will be Defendant's 1.

18 MR. BRANDT: I mean Defendant's 1. Then this will all be Defendant's 2.

19 THE COURT: Right. The entire--- His entire file will be 2 just for the  
20 ease of---

21 MR. BRANDT: All right. Thank you, Your Honor, for your indulgence.

22 THE COURT: All right.

23 **EXAMINATION RESUMED BY MR. MATHIS:**

24 Q. Mr. Price, I am going to hand you a stack of documents. Would you look  
25 through those documents just a moment before I question you and confirm

1 that reflects a copy of your file?

2 A. Yes.

3 Q. All right. Now, let's go through that. The Execution Tax Notice---

4 THE COURT: Counsel, if you would hand me a copy of what you are---

5 MR. MATHIS: Judge, I apologize.

6 THE COURT: That is fine. Whatever that package is that he is going to be  
7 identifying as his file.

8 MR. MATHIS: Thank you, Your Honor, for your indulgence.

9 **EXAMINATION RESUMED BY MR. MATHIS:**

10 Q. Mr. Price, I believe you confirmed that is a copy of your file in front of you?

11 A. Yes.

12 Q. All right. Now, the Execution Tax Notice that was sent out that has the  
13 signature of the Treasurer on the reverse side, where did that notice go?

14 A. It was mailed in care of Gwendolette -- Gwendolyn Dawkins, but that  
15 address is coming from the Assessor's screen. I have no control over that.

16 Q. And is that the only notice that was sent out, to your knowledge?

17 A. Yes.

18 Q. All right. And tell me again, was that notice mailed out March the 19th of  
19 2013?

20 A. Most likely not. That's the date that they were turned over for QS-1 to  
21 issue. They will send the bulk mail to me and anything that gets paid  
22 between the time they download the file, I pull those out so it could have  
23 probably been as much as five days later, but it would have definitely gone  
24 out within March.

25 Q. All right. What was the next notice that was sent out?

- 1 A. Okay. If you will notice, that one tells you it has to be paid by April 30th  
2 and then the certified notice was mailed out and that one also to the address  
3 from the Assessor's Office in care of Gwendolyn Dawkins -- Gwendolyn Dawkins  
4 and she received that one on June the 8th of 2013.
- 5 Q. All right. So in essence for that second notice to get send out, the taxes did  
6 not get paid by these people.
- 7 A. Did not get paid.
- 8 Q. All right. And so the final tax notice was mailed out to Gwendolyn Dawkins  
9 and of course you have a green card there signed by Gwendolyn Dawkins?
- 10 A. Right.
- 11 Q. And was that the only person that notice was sent to?
- 12 A. Yes, because there is only one file that gets mailed. We only have room in  
13 the computer system for one address.
- 14 Q. Okay.
- 15 A. And these are published by QS-1, so they pick up whatever is in the  
16 computer system.
- 17 Q. What is the next process if the taxes are not paid pursuant to that notice?
- 18 A. This gave them until the 31st of July to get the taxes paid. They did not get  
19 paid and then at the bottom it says if it's not paid by October the 11th then  
20 additional costs would be added for advertising, but the--- Let me see. The  
21 difference between the July the 1st date and the July the 31st date is a Thirty  
22 (\$30.00) Dollar levy notice fee if they do not, and since--- I knew that  
23 Brenda was a party of this property, but since she was not notified, I posted  
24 a levy notice on the property.
- 25 Q. And the levy notice that is in front of you that you signed on September the

1 18th of 2013?

2 A. That is the date that I was there and posted the sign on the property.

3 Q. All right. And the photo that is attached to that, did you take that photo?

4 A. I did. The driveway was barricaded and there was this wooden structure and

5 so I put it on that there at the street.

6 Q. Okay. Was that on the property though?

7 A. Yes. The house is --- If you are looking at the sign, the house would be

8 directly behind it, but it's about maybe fifty (50) feet.

9 Q. And so when you--- What street do you walk off of when you see this

10 notice?

11 A. Leadmine.

12 Q. All right.

13 A. Ledmine Street.

14 Q. All right. And what is the address of the property?

15 A. It's 305.

16 Q. So you personally posted the notice September the 18th of 2013?

17 A. Yes.

18 Q. All right. The next document you have in your file after the Execution

19 Notice is what?

20 A. It's the bidder's receipt, a copy of the bidder's receipt, where Elijah

21 Reddish was the high bidder for the amount of Twelve thousand

22 (\$12,000.00) Dollars.

23 Q. Okay. And what is the date of that bid?

24 A. This was on November the 4th, 2013.

25 Q. All right. Now, to get to that point and we may have something out of order

1 there, was there notices run in the newspaper ---

2 A. Oh, yes.

3 Q. --- before that? If you could get us those notices, please.

4 A. Yes.

5 Q. How many notices did you run in the newspaper?

6 A. There were a total of four. Two in *The Ledger*, two in *The Chronicle*.

7 Q. Okay. And can you identify how the notice was ran in the newspaper for  
8 this particular property?

9 A. It was just under the name of Rederick Gaffney Estate.

10 Q. All right. So it was under Rederick Gaffney Estate with the tax map  
11 number?

12 A. 305 Ledmine with the parcel number of 100-08-55.3 and at the time there  
13 was Nine thousand, Six hundred and Twenty-seven dollars and Fifty-three  
14 cents (\$9,627.53) owed in taxes.

15 Q. Okay. And so the bid that was placed by Mr. Reddish of Twelve thousand  
16 (\$12,000.00) Dollars, did that cover the existing taxes?

17 A. Yes. And fees that were not applied at the time of the advertising.

18 Q. Okay. Did it go above the taxes or were those the actual ---

19 A. No. It did go above the taxes.

20 Q. Okay. So the tax amount, how much was the total taxes? Do you remember  
21 that?

22 A. If you have a copy of the deed, it will have the taxes owed at the time of the  
23 sale.

24 Q. Okay. I believe the next document in your file is a notice dated November  
25 the 13th of 2013.

1 A. Yes.

2 Q. And does it reflect how much is owed?

3 A. It does.

4 Q. Okay. And is that the redemption notice?

5 A. It is.

6 Q. Who was that notice sent to?

7 A. Gwendolyn Dawkins.

8 Q. Okay.

9 A. There had been no change of the address in the computer system.

10 Q. All right. And so how did you send that notice out?

11 A. That was just a regular mailing.

12 Q. All right. And when was that mailed out?

13 A. That was mailed on November the 13th.

14 Q. So the sale was November the 4th.

15 A. Right.

16 Q. And that document, you relied upon the receipt to Mr. Reddish and then

17 under the Statute you send notice out after the sale.

18 A. Right.

19 Q. And how much time do they have after the sale to come in and redeem their

20 property?

21 A. They have one year and one day from the date of the sale by the Attorney

22 General's ruling. You do not count the first -- the day of the bid as the first

23 day of the redemption.

24 Q. Okay. After you sent out this notice dated November the 13th of 2013 by

25 regular mail---

1 A. Right.

2 Q. --- did you send out any subsequent notices?

3 A. Only the one. In 12-51 Section 120, I have to send a letter, a certified letter  
4 to the parties involved not less than twenty (20) days nor more than forty-  
5 five (45) days from the end of the redemption period.

6 Q. All right. And did you--- In your file you have a letter dated October 13th  
7 of 2014 to Gwendolyn Dawkins.

8 A. Right.

9 Q. And attached is a--- That was sent by certified mail, return receipt?

10 A. Right.

11 Q. And did Ms. Dawkins sign for that letter?

12 A. She did on October the 15th.

13 Q. All right. And did you also send someone else notice?

14 A. I sent one to Ms. Brenda Halsey which she received on October 18th.

15 Q. All right. And both of those notices reflect a reclaim amount due of Twelve  
16 thousand, Five Eighty-three, nineteen (\$12,583.19)?

17 A. Correct.

18 Q. And that was the amount that was due to reclaim and redeem the property?

19 A. Right.

20 Q. All right.

21 A. And it had to be paid by 5:00 on November the 5th of 2014.

22 Q. All right. Would you agree with me that this letter dated October 13th of  
23 2014 to Ms. Dawkins and Ms. Halsey is the first letter that you sent to Ms.  
24 Halsey in regards---

25 A. It is. Now, it's not the first notification she had had because she had been

1 in my office about the mobile home park and I told her, I says don't forget  
2 about the Rederick Gaffney property.

3 Q. Now, how did you get to the point of sending her a letter in this situation, in  
4 addition to Ms. Dawkins?

5 A. Because working with the family since 1997 both in the Assessor's Office  
6 and as the Tax Collector, I knew that they were involved in this.

7 Q. And going back to the very first exhibit we submitted, that aerial map, you  
8 made reference to a mobile home park.

9 A. Yes.

10 Q. Can you describe that? Is that the parcel? What is the parcel number?

11 A. Number 100-08-00-055.000.

12 Q. All right. And so is that the parcel that is basically surrounding the subject  
13 parcel that we're talking about?

14 A. Yes.

15 Q. All right. And so you personally had that discussion with Ms. Halsey?

16 A. Yes.

17 Q. All right. And did she pay the taxes for that mobile home park?

18 A. Gwen paid the taxes on the mobile home park.

19 Q. Okay.

20 A. I think she redeemed it from a tax sale.

21 Q. All right. Do the documents in front of you reflect your file, copies of your  
22 file in this matter?

23 A. They do.

24 Q. And is that a complete disclosure of your file of the documents that you  
25 have in your file that have been handled in the processing of this tax sale?

1 A. It does. I do not keep a copy of the deed because it's recorded in the  
2 Register of Deeds Office and I can always get a copy of that.

3 Q. All right.

4 MR. MATHIS: Your Honor, if I may consolidate those and offer those as  
5 Exhibit 2 as referenced by the Court.

6 MR. RHODES: No objection, Your Honor.

7 MR. BRANDT: No objection.

8 MS. PARKER: No objection.

9 THE COURT: All right. Then the copy of the Tax Collector's file will be  
10 a consolidated exhibit and it will be Exhibit 2 -- Defendant's Exhibit 2.

11 (TAX COLLECTOR'S FILE is received into evidence and marked as  
12 Defendant's Exhibit 2.)

13 MR. MATHIS: Thank you, Your Honor.

14 **EXAMINATION RESUMED BY MR. MATHIS:**

15 Q. Mr. Price, to your knowledge, did you do everything required of you as the  
16 Delinquent Tax Collector?

17 A. I did. I only could do what I was familiar with.

18 Q. All right. And did you notice everyone that you were aware that had a right  
19 to be noticed in this case?

20 A. Yes. Because there was no documentation telling me who heirs were to any  
21 of this property.

22 Q. Okay. And to that extent have -- you have been unable to locate any deeds  
23 to clarify ---

24 A. Correct.

25 Q. Other than the people who represented to you the ownership.

1 A. Right.

2 Q. All right. Please answer questions of Counsel.

3 A. Yes.

4 MR. MATHIS: Thank you, Your Honor.

5 THE COURT: Let me ask one question. Were those taxes--- Were those  
6 delinquent amounts ever paid?

7 WITNESS: Through the tax sale.

8 THE COURT: But in other words, the letter that you sent out on October of  
9 2014 setting out the redemption amount---

10 WITNESS: Oh. No. Those were not paid.

11 THE COURT: All right.

12 WITNESS: Those were paid through the tax sale.

13 THE COURT: Right.

14 WITNESS: The Twelve thousand (\$12,000.00) dollar bid.

15 THE COURT: Right. Okay. All right. Mr. Rhodes?

16 MR. RHODES: If it please the Court, Your Honor.

17 **CROSS EXAMINATION BY MR. RHODES:**

18 Q. I think you said you have been working in this area for fourteen years.

19 A. Since 2003, yes.

20 Q. Okay. And I think your testimony was you are kind of hand-in-hand with  
21 maybe the Tax Office and Mapping and other County offices until the sale  
22 starts?

23 A. We all try to work together.

24 Q. So hand-in-hand is kind of the description you use; is that right?

25 A. Some people work together more than others.

1 A. The whole parcel is uncertain.

2 Q. Okay. And you knew, I think you testified, that Brenda Halsey was  
3 involved in this property.

4 A. Yes.

5 Q. And yet you didn't send any notice to her; did you, sir?

6 A. Yes, I did.

7 Q. At the very end; right?

8 A. Yes.

9 Q. So---

10 A. But I don't have control over those printed from QS-1. They only have the  
11 one name, the one address. They can't print one for someone that is not in  
12 the computer system.

13 Q. Well, sir, who is the one that feeds the computer?

14 A. The Assessor's Office.

15 Q. All right. So, do you work with the Assessor's Office?

16 A. No.

17 Q. So, you don't work with them at all?

18 A. I have--- I go over and search mobile home records. I ask some questions.  
19 If someone calls me and tells me that they have got the name misspelled, I  
20 will go and alert them of that, but I have no control over their system.

21 Q. Well, let me ask it this way. You only sent the one letter because you  
22 contend that's all that could be put into the computer; right? Is that what  
23 you are saying?

24 A. Yes.

25 Q. But yet you saw fit to send a letter to Brenda Halsey. You sent that. Was

1 Q. Okay. But what I'm saying is that you do work with the other offices in the  
2 County sharing information.

3 A. Basically for me and the Treasurer's Office.

4 Q. Okay. Well, do you ever have discussions with anybody from Mapping?

5 A. No. I have no control over Mapping. I go up sometimes to get a printout of  
6 properties.

7 Q. Well, who would be the one that would be in charge of Delinquent Tax  
8 records?

9 A. I'm in charge of Delinquent Tax records.

10 Q. You are in charge of those. Do you share information with the Tax Office  
11 that they have about payment of taxes?

12 A. No. They have nothing to do with the payment of taxes.

13 Q. Well, they have records of payment; don't they, sir?

14 A. Only if they go on the computer and look. Well, no, the Mapping  
15 Department doesn't have access to the Tax Collector and the Treasurer's  
16 screen unless they come down to my office.

17 Q. So you rely just on the computer. Is that your testimony?

18 A. I rely--- I have, like I say, we've had title search after title search after title  
19 search done on this. If there's no documentation of heirs then we have no  
20 clue who to send it to. I only knew of Gwendolyn and Brenda.

21 Q. Is it fair to state that the chain of title in this particular piece of property is  
22 a mess?

23 A. Definitely.

24 Q. All right. And with that, it has been known for some time that the exact  
25 chain has been uncertain. Would that be kind of fair?

1 that through your own initiative?

2 A. Yes, but those are manually generated by me, not by QS-1.

3 Q. So you're saying that if a computer won't generate notice of the tax sale,  
4 you're not going to generate it yourself?

5 A. If I don't know for a fact--- I don't know for a fact that they are heirs to  
6 this property.

7 Q. But you---

8 A. I'm going on hearsay.

9 Q. Well you knew --- Well, she was in your office ---

10 A. To be honest, Brenda has never come in about the Rederick Gaffney house.  
11 She has always come in about the Oglesby mobile home park.

12 Q. Okay. So you are going to say you've never had any conversation with her  
13 about this particular piece of property?

14 A. I've told her about it. I've mentioned it to her, but she has never come in to  
15 me about it.

16 Q. Your testimony is that the only property she has ever shown any interest in  
17 has been the mobile home park?

18 A. Yes.

19 Q. And not this home?

20 A. Correct.

21 Q. Okay. But now, I want to go back to why you would, on your own, send a  
22 letter to her almost before the redemption period had ended, but yet you  
23 would not send her notice of the tax sale? Why did you do that?

24 A. Because those are generated by the computer.

25 Q. Okay. Well, didn't you say that it had to be not less than twenty days?

1 A. Yes.

2 Q. And what do your records show when she receipted for this?

3 A. No, it has to be mailed.

4 Q. Okay. So, mailed. Well, you would acknowledge that from the time she  
5 receipted for it, it was only like some seventeen or eighteen days. Is that  
6 right?

7 A. Well, that's the day she picked it up. That don't mean the date that it was---

8 Q. Well, do you acknowledge that?

9 A. Yes. That's the date she received it. Well, I'm assuming that's the day.  
10 That's the date that is on the card.

11 Q. Okay. I am going to ask you a few questions because you've acknowledged  
12 that the title to this property is a mess and I am going to try to find out your  
13 familiarity with certain documents. I'm going to show you a mapping card  
14 and here there is an entry, August 3rd of 1982 and written in there is Bernay  
15 Frederick Halsey; isn't it?

16 A. Yes, sir. That's on this property.

17 Q. All right. Now, looking at this---

18 MR. BRANDT: Might I ask which property that was?

19 WITNESS: The parcel 100-08-56 facing Oneal Street.

20 MR. RHODES: I'd like to put this into evidence.

21 THE COURT: Wait just a minute. Say that again?

22 WITNESS: It's the parcel fronting where you see Leadmine, the short  
23 portion.

24 THE COURT: Right.

25 MR. BRANDT: I believe it's right here, Your Honor.

1 WITNESS: Yes.

2 MR. BRANDT: Right there.

3 THE COURT: Okay. So that is the--- It's the .43 acres; is that right?

4 WITNESS: Yes.

5 THE COURT: Okay. So that little--- What is that address, 1005 Oneal  
6 Street?

7 WITNESS: Yes, sir.

8 THE COURT: Okay. All right.

9 MR. RHODES: I would like to put this into evidence, Your Honor.

10 THE COURT: All right. Any objections?

11 MR. BRANDT: Well, I don't know if it's on that parcel or ---

12 THE COURT: Give us a little bit more basis for the inclusion of the  
13 document.

14 MR. RHODES: Well, I am going to show a series of documents, how the  
15 block map numbers are interchanged. He has testified this was one was just for  
16 Oneal Street.

17 MS. PARKER: We are dealing with this document being Oneal Street;  
18 right?

19 MR. RHODES: That is what he just testified to. Yes.

20 MS. PARKER: Yes. Okay.

21 THE COURT: All right. That will be--- Are we bringing that in as a  
22 Plaintiff's exhibit?

23 MR. RHODES: Yes, sir.

24 THE COURT: All right. Plaintiff's Exhibit 1.

25 MS. PARKER: No objection.

1 MR. BRANDT: No objection.

2 MR. MATHIS: No objection.

3 THE COURT: All right. Plaintiff's Exhibit 1.

4 (TWO COUNTY MAPPING CARDS are received into evidence and marked  
5 as Plaintiff's Exhibit 1.)

6 **EXAMINATION RESUMED BY MR. RHODES:**

7 Q. I'm going to show you this printout. It was from the Assessor's Office. You  
8 are familiar with these printouts; aren't you?

9 A. No, I've never seen a printout like that.

10 Q. Okay. So if it's not from--- It says Assessor's Office; doesn't it?

11 A. It does, but I don't even know what program they use to do--- I'm  
12 assuming it's the sales file?

13 Q. Well, I'm asking you.

14 A. I've never seen this report.

15 Q. Okay.

16 MR. RHODES: Well, Judge, let me just--- Counsel and I had stated that  
17 if I had any document that would relate to the Tax Office--- We had a question  
18 as to who all had to come today. If it were going to be a record of the County, I  
19 could put it in and the other people didn't come and that is ---

20 MR. MATHIS: There is only one other person that's a named party and she  
21 is the Treasurer and she is on standby to come if necessary.

22 THE COURT: Well, what is this document?

23 MR. RHODES: Judge, this is a document that shows Lula and Bernay. Lula  
24 Oglesby and Bernay Halsey at 305 Leadmine Road.

25 MR. BRANDT: And Mr. Rhodes, what is the significance of the document?

1 MR. RHODES: Well, the significance is going to be that I am going to put  
2 in about ten or twelve of these and there are so many confusions about block map  
3 numbers and about addresses and that is the purpose of this. He has already  
4 testified the title is such a mess, but yet only one person has been given notice.

5 MR. MATHIS: Your Honor, from a procedural standpoint, if it's a County  
6 document, we're not disputing--- If it's a County document he obtained from the  
7 County, I'm not objecting to that. Whether Mr. Price is familiar with it or not, if  
8 it came from our system, then it's a County document and it reflects a public  
9 record.

10 MR. RHODES: Judge, I'm offering this as kind of a part and parcel of what  
11 I intend to show, that there was so much confusion and this is a printout from the  
12 Assessor's Office. It goes to July.

13 THE COURT: But it's a printout you received?

14 MR. RHODES: My client got it.

15 THE COURT: Okay.

16 MR. RHODES: Went to the courthouse and got it herself.

17 THE COURT: All right.

18 MR. BRANDT: I guess all I can say, Your Honor, is this appears to be on  
19 a different parcel with Lula Oglesby's name with the address of the property in  
20 question and of course plenty of tax payers have interest in properties that don't  
21 live on that property. I don't know how it relates. I'm not going to deny that it's  
22 a County record. I just don't know if it's relevant but---

23 WITNESS: Can I see one of those again?

24 MR. RHODES: Wait one second. I'm talking to the Court. I have an  
25 understanding with them. I was not expecting them to stipulate to the relevancy

1 or to maybe---

2 MR. BRANDT: Right. Okay.

3 MR. RHODES: They are not bound by that.

4 MR. BRANDT: Yeah. I'm not going to disagree it's a County record.

5 MR. RHODES: Okay.

6 THE COURT: All right. He has a comment.

7 WITNESS: Yeah. I wanted to see if I could--- This--- Fifty-five (55) is  
8 the mobile home park. I do not know when these two were split out because they  
9 all came out of--- Well, this one did not. This one came out. That one came out.  
10 That one came out. All of the 55.001, .02, .03 all came out of parcel 55.

11 MR. RHODES: I would offer this, Your Honor.

12 MR. BRANDT: Okay, this is the 1996 record; right?

13 MR. RHODES: Yes. The printout from the Assessor.

14 MR. BRANDT: Okay.

15 (ASSESSOR'S PRINTOUT is received into evidence and marked as  
16 Plaintiff's Exhibit 2.)

17 MR. RHODES: And Judge, I could--- If you need to, this is the original  
18 huge printout, but I just made a copy.

19 **EXAMINATION RESUMED BY MR. RHODES:**

20 Q. Okay. I am going to show you what was printed in the newspaper February  
21 the 3rd of 1997. I've got the actual newspaper, but also copies. Are you  
22 familiar with things like this being printed out?

23 A. No.

24 Q. So you never---

25 A. I didn't go to work with the County until '97.

1 Q. Okay. But you are familiar that the Assessor's Office will publish or print  
2 things when there is confusion. Will you admit that?

3 A. No. I didn't know that.

4 Q. Okay.

5 A. I know attorneys will print things trying to clear up confusion or have an  
6 article written to clear up confusion, and Probate does it.

7 MR. RHODES: Well, Your Honor, I'm showing him this newspaper article.  
8 It was asking for the -- naming Lula Oglesby and Bernay Halsey. We will offer  
9 that as an exhibit.

10 MR. BRANDT: And this was published in the newspaper in...

11 MR. RHODES: Gaffney.

12 MR. BRANDT: February 3, 1997 up at the very top on the right-hand side.

13 THE COURT: But let me understand, Mr. Rhodes. This is just an attempt  
14 by the Assessor's Office to locate an address for Lula Oglesby and Halsey.

15 MR. RHODES: It is, Your Honor, or Bernay Halsey.

16 THE COURT: And it doesn't relate to any property?

17 MR. RHODES: It doesn't specify. It doesn't. In my case in chief, I am  
18 going to be showing the efforts they went to when they saw ads like this going in.  
19 Mr. Price has acknowledged that she has been in the office a lot. But that is the  
20 basis for this.

21 MR. BRANDT: Your Honor, I ---

22 THE COURT: I'm not going to allow this because it doesn't relate. It  
23 doesn't have on this document any tax map numbers or any addresses.

24 MR. RHODES: Well, they didn't object to it, Your Honor.

25 THE COURT: I know that. I'm not going to bring that in as a document

1 because I can't identify it to a property.

2 **EXAMINATION RESUMED BY MR. RHODES:**

3 Q. I'm going to show you something from the Assessor's Office dated August  
4 16th of 2000. Are you familiar with records like this from the Assessor's  
5 Office?

6 A. No.

7 Q. Okay. Well, looking at this document, it is showing 1005 Leadmine Road  
8 Do you have anything in your system with 1005 Leadmine Road?

9 A. That property there. Parcel 56.

10 Q. And sir, isn't that Oneal Street?

11 A. This is Oneal, yes. There is no 1005 Leadmine.

12 Q. Well, how could that be the--- How can something on Oneal Street be  
13 Leadmine Road, sir?

14 A. But it has got the parcel number referring to that property.

15 Q. That's exactly the point I'm making, sir. You've got a parcel number and  
16 yet it's showing an address on Leadmine Road, but you're saying that can't  
17 be. Is that right?

18 A. Yes. This is an Assessor's document. If they had the wrong address in the  
19 system, they would have put down the address showing in the computer  
20 system.

21 MR. RHODES: I'd offer this as an exhibit, Your Honor.

22 THE COURT: All right.

23 MR. RHODES: Is this number 3?

24 THE COURT: Yes.

25 MR. RHODES: Thank you.

1 (ASSESSOR'S OFFICE DOCUMENT is received into evidence and marked  
2 as Plaintiff's Exhibit 3.)

3 **EXAMINATION RESUMED BY MR. RHODES:**

4 Q. All right. I am going to show you some tax notices. These are going to be  
5 for the years 1998 through 2002, and if you will look at this, I'm looking at  
6 the one for 1998. Looking at this, it has got tax map 100-08-00-56. Okay.  
7 Now, look under here, property description. It's showing 305 Leadmine  
8 Street. Isn't that correct?

9 A. Yes.

10 Q. And property description is where the property is located; isn't it, sir?

11 A. One would think.

12 Q. Okay.

13 MR. RHODES: We will offer this as an exhibit, Your Honor.

14 MR. BRANDT: This is 4?

15 THE COURT: This is 4.

16 (CHEROKEE COUNTY 1998 TAX NOTICE is received into evidence and  
17 marked as Plaintiff's Exhibit 4.)

18 **EXAMINATION RESUMED BY MR. RHODES:**

19 Q. I am going to show you the same one for 1999. And does it also show  
20 property location ---

21 A. It does.

22 Q. --- as being 305?

23 MR. RHODES: I offer this into evidence, Your Honor.

24 THE COURT: All right.

25 (CHEROKEE COUNTY 1999 TAX NOTICE is received into evidence and

1 marked as Plaintiff's Exhibit 5.)

2 WITNESS: Now this description would be coming from the Assessor's  
3 screen. If they have the wrong address in it, it was manually inputted in the  
4 machine.

5 **EXAMINATION RESUMED BY MR. RHODES:**

6 Q. I'm going to show you one for 2000 and does it show the same information?

7 A. It does.

8 MR. RHODES: I'll offer this as an exhibit, Your Honor.

9 (CHEROKEE COUNTY 2000 TAX NOTICE is received into evidence and  
10 marked as Plaintiff's Exhibit 6.)

11 **EXAMINATION RESUMED BY MR. RHODES:**

12 Q. Now I am going to show you for 2001. Does that show the same thing?

13 A. It does.

14 MR. RHODES: I'll offer this as an exhibit, Your Honor.

15 THE COURT: All right.

16 (CHEROKEE COUNTY 2001 TAX NOTICE is received into evidence and  
17 marked as Plaintiff's Exhibit 7.)

18 **EXAMINATION RESUMED BY MR. RHODES:**

19 Q. Then finally I am going to show you 2002. Does it show the same thing?

20 A. It does.

21 MR. RHODES: I will offer this in as an exhibit, Your Honor.

22 (CHEROKEE COUNTY 2002 TAX NOTICE is received into evidence and  
23 marked as Plaintiff's Exhibit 8.)

24 **EXAMINATION RESUMED BY MR. RHODES:**

25 Q. The block map number on each of these was 56?

1 A. Right. But that's the one that's there on Oneal Street.

2 Q. Oneal Street, okay.

3 A. Like I say, that address or that description showing in that line item is  
4 mainly input into the computer by the Assessor's Office.

5 Q. Well, I--- Not to belabor the point, but if I were to show you a paid tax  
6 receipt that went back for taxes 2004 and 2005, you would have no  
7 knowledge of that; would you?

8 A. Say that again.

9 Q. Well, I've got documents here to show payment of taxes on this property by  
10 Ms. Halsey.

11 A. Is that the Ten thousand (\$10,000.00) Dollars?

12 Q. No, sir; it's not.

13 A. Oh, okay. And it's for what years?

14 Q. Well, let me just show you. What I was going to try to show you is that in  
15 2004 and 2005 taxes were paid by Ms. Halsey, with her checks attached.  
16 Okay. And it's showing 055.03.

17 A. Yes.

18 Q. And that is the subject property; isn't it?

19 A. Yes.

20 Q. All right, sir. Now, it also shows on there an address on Iris Lane; doesn't  
21 it?

22 A. Yes, for Gwendolyn Dawkins.

23 Q. But it also shows that Ms. Halsey went in and paid those; doesn't it?

24 A. What date were these paid? These were paid before they rolled to my  
25 department.

1 Q. Okay. But I'm just saying that you looked at the document.

2 A. Yeah.

3 Q. And you agree with the validity of what I'm saying.

4 A. They were paid. Well, I'm assuming she is the one that paid them. Yeah.

5 Q. Okay.

6 MR. RHODES: Your Honor, I offer this as an exhibit.

7 (CHEROKEE COUNTY 2002 TAX NOTICE and CHECKS are received  
8 into evidence and marked as Plaintiff's Exhibit 9.)

9 **EXAMINATION RESUMED BY MR. RHODES:**

10 Q. All right, sir. I'm going to show this to you.

11 MR. RHODES: If the Court will bear with me one second, Your Honor. I'm  
12 trying not to bring out documents that he doesn't have knowledge of.

13 **EXAMINATION RESUMED BY MR. RHODES:**

14 Q. I'm going to show you this document that is from the Assessor's Office  
15 dated March of '97. It has got a tax map number of 100-08 parcel 56. It is  
16 showing it located at 305 Leadmine. Now, is that correct or incorrect?

17 A. I have no way of knowing. That was done before I even started to work  
18 with the County.

19 Q. Okay. All right. But looking at block map number 05 parcel 056.

20 A. That would have been the parent parcel that all of this came out of. They  
21 were probably asking for only one lot and the building.

22 Q. Well, now you see it has got on here one lot, one building.

23 A. Yeah, but--- I have no clue.

24 Q. What I'm saying is your testimony today is that it is showing parcel number  
25 056. That is not 305 Leadmine Road; is it?

1 A. Not on the GPS map today.

2 Q. That you have now, but it is then.

3 A. I'm assuming that's what it was. I don't know. That was done by the  
4 Assessor's Office before I started to work there. I can't make a claim to  
5 something I'm not aware of.

6 Q. No, sir, you can't. But now this was attached as an exhibit to the Complaint.  
7 Did you not review the pleadings with Counsel?

8 A. Have you ever seen this document?

9 Q. I will represent to you, sir, that it is Exhibit 7 to the Complaint.

10 A. But what you don't understand is, I don't know when this parcel was split  
11 out of this parcel. This may have been part of parcel 55 at one time.

12 Q. All right, sir.

13 A. And they were only requesting the lot and the building of parcel 55, but it's  
14 no longer part of that property anymore.

15 Q. And I understand that, sir. But the point I'm making is that this is showing  
16 one lot, one building at 305 Leadmine Road. You agree with that; don't  
17 you, sir?

18 A. Yes.

19 Q. And it is showing block map number 08-00-056.

20 A. That is what it is saying, yes.

21 Q. All right, sir.

22 MR. RHODES: Judge, this was an exhibit to the Complaint and ---

23 WITNESS: Excuse me. Did you say 56 or 55?

24 **EXAMINATION RESUMED BY MR. RHODES:**

25 Q. Fifty-six (56).

1 A. But that's this lot here.

2 Q. Well, yes sir. That's the point I'm making. That parcel 056 would be the  
3 one on Oneal Street; wouldn't it, sir?

4 A. Yeah. I'm assuming, yes.

5 Q. Okay. But it cannot be at 305 Leadmine Road based on the information you  
6 have; can it?

7 A. I'm at a loss because, like I say, it was not my department.

8 Q. Well, the point is, it shows a lot of confusion; doesn't it?

9 A. Oh, yes.

10 Q. So this was Exhibit 7 to the Complaint. I'm going to show you something  
11 that--- A name search, Delinquent Taxes. That is your office; isn't it, sir?

12 A. Yes.

13 Q. And this is dated May of 2011; isn't it, sir?

14 A. Yes, sir.

15 Q. All right. It's showing 100-08-055.03; right?

16 A. Yes, sir.

17 Q. And it's showing 305 Leadmine Street; isn't it, sir?

18 A. Yes.

19 Q. All right. And who is it showing? In care of Brenda Halsey; isn't it, sir?

20 A. Yes. But those can be changed at anytime. People move and will call the  
21 Assessor's Office and say I have changed my address, please mail it to my  
22 new address.

23 MR. RHODES: I'll offer that as an exhibit, Your Honor.

24 (NAME SEARCH - DELINQUENT TAXES is received into evidence and  
25 marked as Plaintiff's Exhibit 10.)

**EXAMINATION RESUMED BY MR. RHODES:**

Q. Well, they can change, sir, but in 2011 the point I'm making, there is a document from your office, Delinquent Tax, that shows 305 Leadmine Road has the contact person Brenda Halsey.

A. Yes.

Q. And that shows that; doesn't it, sir?

A. Yes.

Q. I'm going to show you a check which you made reference to and I think I might just get it into evidence whenever we do our case in chief, but in October of 2012, Brenda Halsey paid Ten thousand Two Dollars and Fifteen cents (\$10,002.15) in taxes; didn't she, sir?

A. Correct.

Q. And written on there was parcel 055 and then there's a 3.

A. But she paid parcel 55. I brought copies of the receipts.

Q. Okay. But what I'm saying to you is, you acknowledge that she was in your office paying Ten thousand Two Dollars and Fifteen cents (\$10,002.15). There is a notation in the *for* column about parcel 55 and 3.

A. Yes, but that looks like it was a correction done.

Q. Okay. That's what it looks like is what you're saying.

A. Yeah.

Q. But you remember that incident? Did you see her---

A. I do because I was there until almost six o'clock that night with them. If I'm not mistaken, it was Brenda and her son-in-law ---

Q. Okay.

A. --- that were in the office with me.

1 Q. In fact, he is in the courtroom today, Xavier.

2 A. Yes.

3 Q. You think that's he?

4 A. Yes.

5 Q. Okay. And yet despite all of the confusion that I've shown you, there has

6 still been no notice given to Brenda Halsey about the tax sale?

7 A. Like I say, sir, we're not sure who actually owned the property.

8 MR. RHODES: If the Court will bear with me, Your Honor.

9 **EXAMINATION RESUMED BY MR. RHODES:**

10 Q. If there is like a tax notice--- Remember how we went through these in

11 2002?

12 A. Um-hum, right.

13 Q. When it says that property description, if it lists 305 Leadmine Street, that

14 is the purported property that's being taxed.

15 A. It's supposed to.

16 Q. Well, the title to this property has been confusing; hasn't it, sir?

17 A. The whole tract of land has been confusing because we can't find any deeds.

18 Q. Okay. And would it be fair to state that if it were said by somebody in one

19 of the County offices that we will look forward to a Court Order to clear this

20 up, would you agree with that?

21 A. As far as the mobile home park, I would love it.

22 Q. Okay. Well, what about this property? You've talked about the chain of

23 title. Would a Court Order be helpful, sir?

24 A. I don't see how it would help the parcel 55.003.

25 Q. And that's because you sold it at the tax sale; is that right?

1 A. Well, there again, I gave them the time to get it paid.

2 Q. All right, sir. Well let me just ask you---

3 A. In fact, for years on the deed --- I think it was 2008, 9, 10. No.

4 Q. It was 2008 through two thousand (2000)---

5 A. Had not been paid for that many years.

6 MR. RHODES: Judge, what I will do at this point is I will go ahead and put  
7 this into evidence. It could be a joint exhibit. It's the deed, the Tax Deed itself and  
8 it does show the taxes were for 2008 through 2013. It was written---

9 THE COURT: And that was the tax sale?

10 WITNESS: That was the tax sale.

11 MR. MATHIS: Yes, sir.

12 MR. RHODES: Yes, sir.

13 **EXAMINATION RESUMED BY MR. RHODES:**

14 Q. And I'll ask you this because you may or may not have been involved, but  
15 there was a corrective deed. Are you familiar with that?

16 A. They found a plat.

17 Q. Yes.

18 A. Yes.

19 Q. In fact, there's a plat in the chain of title; isn't there?

20 A. It's referred to in the chain of title, but I did not know about the plat.

21 Q. But the whole point is, the fact that y'all had to come back and make a  
22 corrective deed also demonstrates that the title to this property is confusing;  
23 isn't it?

24 A. Well, where the correction came in, I had the mappers--- Since we did not  
25 know the metes and bounds description of the land, I had the mappers give

1 me the call lines. That's what the original deed was done from. Then they  
2 found a plat of the property. I don't know where they got it from, but then  
3 we referred back to the plat and got the dimensions. That was the  
4 correction.

5 Q. But you had --- You corrected it because it wasn't that clear.

6 A. Yeah.

7 Q. It wasn't that readily known.

8 A. Yeah, I was going by what they gave me.

9 MR. RHODES: Judge, I think that's all that I will ask.

10 THE COURT: Any objections?

11 MR. BRANDT: No, sir.

12 MR. MATHIS: No objections, Your Honor.

13 MS. PARKER: No, Your Honor.

14 THE COURT: All right.

15 (TAX COLLECTOR'S TAX TITLE - DELINQUENT LAND SALE  
16 recorded in Volume 72 at Page 2650 and re-recorded in Volume 76 at Page 2157  
17 is received into evidence and marked as Plaintiff's Exhibit 11.)

18 **CROSS EXAMINATION BY MR. BRANDT:**

19 Q. You don't know anything about the payment of the subsequent taxes since  
20 the tax sale; do you?

21 A. Mr. Reddish has paid them.

22 Q. He has paid the taxes for three years.

23 A. Yes.

24 Q. I think it's '14 ---

25 A. Fourteen, '15 and '16.

1 Q. --- fifteen ('15) and '16.

2 MR. RHODES: Judge, that's not in dispute. In fact, it might be good to put  
3 this in.

4 MR. BRANDT: Okay, good. Why don't we go ahead and put that in?

5 THE COURT: All right.

6 MR. RHODES: Mr. Reddish has paid those, Judge.

7 THE COURT: All right.

8 (CHEROKEE COUNTY 2014, 2015 and 2016 TAX RECEIPTS are  
9 received into evidence and marked as Plaintiff's Exhibit 12.)

10 **EXAMINATION RESUMED BY MR. BRANDT:**

11 Q. So, subsequent to the tax sale and subsequent to the notification you gave  
12 Ms. Halsey and Gwendolyn, nobody came in to redeem the property.

13 A. Correct.

14 Q. And nobody came in and said hey, you didn't give me notice.

15 A. No.

16 Q. Nobody came in and complained about anything.

17 A. No.

18 Q. And you referenced some title searches that were done. Did your office  
19 make a good faith effort to do everything that they could to notify, even  
20 notifying Ms. Halsey based on hearsay?

21 A. Exactly.

22 Q. And was that based on the fact of her coming into the office and  
23 discussing ---

24 A. The mobile home park.

25 Q. --- the mobile home park? And when she did, you knew this was a part of

1 it somewhere along the way and you told her that the taxes were due ---  
2 A. Exactly.  
3 Q. --- at that time on the property?  
4 A. I did.  
5 Q. And what, if anything, did she say that she was going to do about payment?  
6 A. She was interested in--- In fact, I think--- I can't remember if that was the  
7 time she came in and paid the Ten thousand (10,000) or not, where it was  
8 fixing to go in the tax sale.  
9 Q. Okay. And that was the mobile home park?  
10 A. Yes.  
11 Q. But while she was there you said hey, Ms. Halsey---  
12 A. This has not been paid.  
13 Q. --- taxes are owed on this, too. Okay, and the Ten thousand (\$10,000.00)  
14 Dollars, I believe her attorney has the information on that from the office,  
15 is going to show that the--- In fact, I'll show it to you, but I'm going to let  
16 him talk to you about it. These are the tax bills on the Ten thousand  
17 (\$10,000.00) Dollar check ---  
18 A. Right.  
19 Q. --- that Mr. Rhodes was referring to.  
20 A. Correct.  
21 Q. Is that right? And the parcel number that she paid at that time--- Now this  
22 is when she came in the office and stayed for an hour.  
23 A. Right.  
24 Q. She stayed until six o'clock, was for what?  
25 A. Parcel 55 which was the mobile home park and even has the receipts for

1 Oglesby Mobile Home Park in care of Rederick -- or slash Rederick Gaffney  
2 Estate.

3 Q. Okay. Now, regardless of what she wrote on the check whenever she wrote  
4 it on the check, whether she did it at the time the check was issued or when  
5 it came back to her home, is there any doubt in your mind that she knew at  
6 the time she was dealing with you ---

7 A. Oh, yes.

8 Q. --- that it was the mobile home park and not the Ledmine Road?

9 A. She knew it was the mobile home park.

10 Q. Okay. I believe that is all I have.

11 THE COURT: Counsel?

12 MS. PARKER: Thank you, Your Honor. May it please the Court?

13 **CROSS EXAMINATION BY MS. PARKER:**

14 Q. I just want to clarify, Plaintiff's Exhibit 9 is where Ms. Halsey came in and  
15 paid taxes it looks like in 2004, 2005 on Tax Map number .003; correct?

16 A. Let's see. I don't see that amount.

17 Q. Let's see, what years, 2005 taxes?

18 A. Oh, yes. She paid this one. These two.

19 Q. And this one, too. Here is a check for that.

20 A. Oh, yes.

21 Q. So she paid that and .003 is---

22 A. Here.

23 Q. The Ledmine. That's the property in question; right?

24 A. Yes.

25 Q. And that tax notice was sent where?

1 A. To Gwen.  
2 Q. At Iris Lane?  
3 A. Yes.  
4 Q. And there was no complaints that the address was wrong for notice?  
5 A. Not to me because, like I said, that was paid in the Treasurer's Office.  
6 Q. Thank you. No further questions.  
7 MR. MATHIS: Your Honor, brief redirect to the extent pertinent?  
8 THE COURT: All right.  
9 **REDIRECT EXAMINATION BY MR. MATHIS:**  
10 Q. Mr. Price, you were questioned about a check for Ten thousand  
11 (\$10,000.00) Dollars? Ten thousand Two Dollars and Fifteen cents  
12 (\$10,002.15) that Ms. Halsey wrote?  
13 A. Correct.  
14 Q. Was that applicable to the property we're talking about here today?  
15 A. No. It had nothing to do with the Rederick Gaffney estate.  
16 Q. Okay. And what did it apply to?  
17 A. The mobile home park. The 10.62 acres or 10.6. I can't remember the  
18 acreage on it.  
19 Q. Is that the receipts that go with the Ten thousand (10,000)?  
20 A. These are duplicate copies of the receipts from payment of December the  
21 19th of 2012.  
22 Q. And is that your tape at the top?  
23 A. It is my tape.  
24 Q. And does that show those four receipts total Ten thousand, Two Dollars and  
25 Fifteen cents (\$10,002.15).

1 A. It does and if they will turn to the back, there is a printout of the report I did  
2 for that days work showing the receipt numbers attached to the front.

3 Q. And on your report, does it have a column after the word *date* that says  
4 *check number*?

5 A. Check number 3379 and if you'll look at her check it was check 3379.

6 Q. All right. And so that payment does not have anything to do with the  
7 property we're disputing here today?

8 A. Correct.

9 Q. All right.

10 MR. MATHIS: Your Honor, we would offer this as the Defendant's exhibit.

11 MR. BRANDT: No objection. This is Defendant's---

12 THE COURT: Defendant's 3.

13 (CHEROKEE COUNTY 2008, 2000 and 2010 TAX RECEIPTS, a  
14 calculator tape and two DELINQUENT COLLECTION REPORTS are received  
15 into evidence and marked as Defendant's Exhibit 3.)

16 MR. MATHIS: I have no further questions, Your Honor.

17 THE COURT: All right. Mr. Rhodes?

18 MR. RHODES: One question on that.

19 **RECROSS EXAMINATION BY MR. RHODES:**

20 Q. Counsel put this into evidence and you acknowledge she came in and paid  
21 all of these. What, four years worth, I think?

22 A. Yes.

23 Q. And the address shown on that is what?

24 A. One fifty--- Oh, the property itself?

25 Q. Right there.

1 A. It's going to Iris Lane, Gwen Dawkins.

2 Q. And did Ms. Dawkins--- Did--- Let's put it this way. When Ms. Halsey  
3 came in and paid, did she say yes, this is my right address? Or do you have  
4 any knowledge of that?

5 A. I'm not--- The addresses have flipped back and forth on this property.  
6 We've changed it. We had it in Gwen's name. We put it in care of Gwen.  
7 She would change it, put it back in her's. We would put it back in Gwen's  
8 if they requested it. Because, like I said, we're not sure who owns the  
9 property.

10 Q. So, you will acknowledge to the Court there is a history of showing the  
11 address for the taxes going to Brenda Halsey sometimes and sometimes  
12 going back to Gwen.

13 A. Yeah. The reason we put it in Gwen's name is she was the one that  
14 redeemed the property from the mobile home tax sale.

15 Q. But that mobile home park ---

16 A. Yes.

17 Q. --- that has nothing at all to do with the one today; does it, sir?

18 A. No. I don't even know whether those were payable. Those were mailed to  
19 Gwen, too.

20 MR. RHODES: That's all.

21 THE COURT: Mr. Brandt?

22 MR. BRANDT: No, sir.

23 THE COURT: All right.

24 MS. PARKER: No further questions.

25 MR. MATHIS: Your Honor, one final question.

1 **REDIRECT EXAMINATION BY MR. MATHIS:**

2 Q. As to the check receipts and the check, Counsel asked you a question about  
3 the fact that the receipts show the mailing to Iris Lane. When Ms. Halsey  
4 came in, did she dispute notice and how that was addressed at that time?

5 A. If she did, I referred it to the Assessor's Office to change and put it back in  
6 her name. Or put it back in care of her. Not change the name.

7 MR. MATHIS: No further questions, Your Honor.

8 THE COURT: Okay. Mr. Rhodes? Anyone?

9 MR. BRANDT: No, sir. Thank you.

10 MR. RHODES: No, sir.

11 THE COURT: You may step down, sir. Thank you.

12 MR. RHODES: Your Honor, at this point I am prepared to move forward  
13 and try to show my client's take on notice and lack of it and efforts to get it, so in  
14 light of the chambers talk that we had, I am uncertain where we are, so.

15 THE COURT: All right. Well, Mr. Brandt, where are---

16 MR. BRANDT: I move for the Court to approve the tax sale based on the  
17 testimony of the Delinquent Tax Collector.

18 THE COURT: And quite frankly, here is the -- in this whole cloud, here is  
19 the issue that I have, and that is, the Delinquent Tax Collector, prior to the end of  
20 the redemption period as required by Statute, notified Gwendolyn Dawkins of the  
21 amount due to redeem the property or reclaim it.

22 MR. BRANDT: Yes, sir.

23 THE COURT: Which was signed for. Certified mail, signed for. Also, sent  
24 notice to Brenda Halsey at 305.

25 MR. BRANDT: Yes, sir.

1 THE COURT: It doesn't matter where it went; she signed for it.

2 MR. BRANDT: Yes, sir.

3 THE COURT: Certified mail. And both of these, pursuant to Statute, were  
4 mailed within the time as required by Statute.

5 MR. BRANDT: Yes, sir.

6 THE COURT: Regardless of whether there was a front-end notice, at the  
7 other end they were noticed and had the chance to redeem this property.

8 MR. BRANDT: Yes, sir.

9 THE COURT: You've got Ms. Halsey, who is -- Brenda Halsey, who is on  
10 the Plaintiff's part of this, and you've got Ms. Dawkins, who is on the Defendant's  
11 part of this. Am I correct?

12 MR. BRANDT: Yes, sir. Yes, sir.

13 THE COURT: As far as both of the parties--- I'm saying parties, Plaintiff  
14 and Defendant.

15 MR. BRANDT: Both who were notified.

16 THE COURT: Received a notice, albeit Ms. Halsey's address was not listed,  
17 the Tax Collector determined as part of this whole mess that he would notify Ms.  
18 Halsey.

19 MR. BRANDT: Yes, sir.

20 THE COURT: Upon receipt, no one did anything and the Delinquent Tax  
21 Collector has testified these weren't paid. Subsequently a tax sale --- I mean,  
22 subsequently, a Deed was issued. A corrective Deed was issued just to conform  
23 the Deed to the recorded plat, but not to correct the buyer at the tax sale or any  
24 other changes, as my understanding is of the testimony. Just referred back to the  
25 plat to make that correction. So, upon my review of the testimony of the

1 Delinquent Tax Collector, the notice is sent out and the fact that neither party who  
2 are representatives of both sides of this, did anything, I'm going to confirm this tax  
3 sale. So, the title to the property will be vested and cleared pursuant to the  
4 procedures followed by the Delinquent Tax Collector's Office and the fact that  
5 we've got a certified mail receipt signed by a representative of both the Plaintiffs'  
6 side and Defendants' side and who did nothing to redeem this property. There may  
7 have been an issue at the front of this as far as the notification, but that would have  
8 required a determination by the Tax -- the Delinquent Tax Collector's Office as to  
9 title. He had a notice where it had been sent, but these are long due taxes for  
10 several years. So, preliminarily, that's my ruling that the tax sale is found to be  
11 valid, that the parties -- and significant is that you had a representative of both of  
12 these litigants who received notice of these tax -- past due taxes and of redemption,  
13 but sat on their hands and did not file anything. So, that's my ruling. That the tax  
14 sale is held to be valid and confirmed and the title is confirmed in the successful  
15 purchaser at the tax sale, Elijah Reddish.

16 MR. BRANDT: Thank you, Your Honor.

17 MR. RHODES: Your Honor, may I be heard on that, please?

18 THE COURT: Yes.

19 MR. RHODES: The Statutes and case law surrounding it are very clear that  
20 strict compliance is required. The testimony that was given was that he knew she  
21 was involved in this, but because the computer wouldn't take but one name, he  
22 didn't give her notice. Now, why he chose to give her notice some eighteen --  
23 seventeen days before the redemption period ended, I don't know, but he did,  
24 which documents that he knew that she was involved, and yet didn't give her  
25 notice. The ultimate of due process has not been met here. And Judge, to take the

1 holding that they sat back and did nothing, how many people can come up with  
2 that sum of money in that short number of days? It's just incredulous to think they  
3 could and even if they could, to think that they sat back and did nothing only with  
4 that short period of time. I think that the Court's ruling is not taking into account  
5 the testimony given by Mr. Price about his knowledge. In fact, if anything, the  
6 ultimate fact he sent a second notice or a notice to her about redemption  
7 underscores the fact that he knew she had an interest and he should have done it  
8 at the beginning. But I just say that I think that strict compliance wasn't done and  
9 to hold that they sat back and did nothing with that short window of time is not  
10 fair.

11 THE COURT: I understand.

12 MR. BRANDT: I would point out to the Court, Your Honor, which the  
13 Court is well aware of, that Mr. Rhodes has claimed a short period of notice, but  
14 the property was posted and evidence was submitted with the Delinquent Tax  
15 Collector indicating that on August 7, 2013, that the property was posted and  
16 purportedly Mr. Rhodes' client was at the property or near the property all the time  
17 and would see the posting.

18 THE COURT: Well, the address that was listed on the letter to Brenda  
19 Halsey was the 305 Ledmine Road, so it's apparent he posted it and somebody  
20 was getting mail at that address and somebody saw it. With all these folks that  
21 were involved with this property and had interest in this property, the notice as  
22 required --- And if you would include that as well in the Order. Mr. Brandt, if  
23 you would prepare the Order and circulate that. Go through the--- And, in fact,  
24 go through the Delinquent Tax Collector's testimony that the notice was sent out,  
25 the property was posted, and he determined that as a result of conversation --

1 earlier conversation with Ms. Halsey relating to the trailer park, Oglesby Trailer  
2 Park, that she might have an interest and he took it upon himself to notice, even  
3 though it was not apparent from the Tax Collector's -- or Tax Assessor's screen.

4 MR. RHODES: Your Honor, I will point to the record that because of the  
5 posture and the way you chose to present this case, I, as Plaintiff, could not even  
6 present a case in chief ---

7 THE COURT: I understand.

8 MR. RHODES: --- which documents that all the effortS we made that would  
9 document and underscore why they had knowledge and I think that goes to the  
10 construction of the Statute, but that's really the ultimate part of our case. We can't  
11 control how the Tax Collector does it.

12 THE COURT: And that's the reason I wanted the Tax Deed tested first.

13 MR. RHODES: Yes, sir. But the ultimate test---

14 THE COURT: But your opportunity was there as far as whatever evidence  
15 you wanted to bring in.

16 MR. RHODES: Well, on cross-examination, but I didn't get to put my client  
17 up.

18 THE COURT: Well, Mr. Rhodes, that's my ruling.

19 MR. RHODES: Well, yes, sir, I hear it. But I'm stating for the record---

20 THE COURT: I understand.

21 MR. RHODES: --- that what you have done is prevented me from putting  
22 up my case in chief.

23 THE COURT: I understand. So, I'm granting Mr. Brandt's motion for  
24 judgment on the deed, and if you will prepare the Order, Mr. Brandt, and circulate  
25 it to all the attorneys and then when you have--- Well, that is Cherokee County

1 so you will have to send it to me and I will have to have it sent up.

2 MR. BRANDT: Yes, sir. And due to the complexity of the matter and the  
3 exhibits and all, I think what I am going to do is request a Transcript before I do  
4 the Order.

5 THE COURT: That's fine.

6 MR. BRANDT: Because there's a lot going on and I want to make sure it's  
7 right.

8 THE COURT: All right. What we will have to do is all of this will have to  
9 be sent up to Ms. McBee up there to be filed up there since we cannot e-file in  
10 Cherokee County. It will just have to be manually done the old way and send it up  
11 there.

12 MR. BRANDT: Yes, sir. Can I request a transcript at this time?

13 THE COURT: Yes, sir.

14 MR. BRANDT: I wanted it on the record. Just give me the high sign when  
15 I can pick it up and I will. Then I will prepare the Order, and I don't know what  
16 her schedule is, but it will delay the circulation of the Order.

17 THE COURT: That is fine.

18 MR. MATHIS: Thank you, Your Honor.

19 THE COURT: All right.

20 -- -- -- END OF RECORD -- -- --

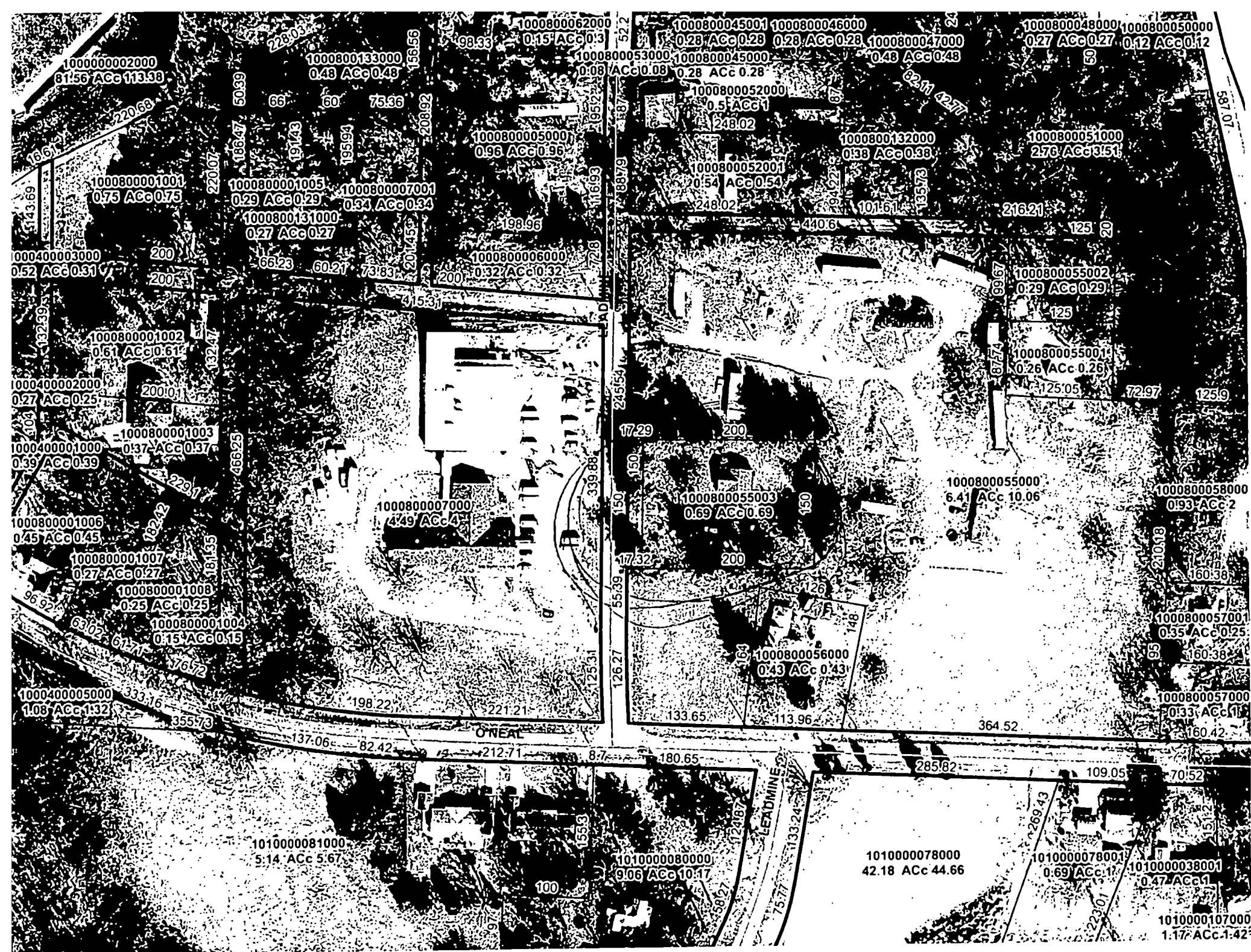
21

22

23

24

25



**CHEROKEE COUNTY S.C.**  
**EXECUTION TAX NOTICE**
**TAX YEAR**  
**2012**

| RECEIPT NUMBER | TAX MAP NUMBER    | DISTRICT |
|----------------|-------------------|----------|
| 009785-12-3    | 100-08-00-055.003 | 11       |

| LOTS | ACRES | BLOGS |
|------|-------|-------|
|      | .94   | 2     |

| REAL ESTATE<br>ASSESSED VALUE | LEVY      | REAL ESTATE<br>TAXES |
|-------------------------------|-----------|----------------------|
| 5,680                         | X .292000 | = 1,658.56           |

| PERSONAL<br>ASSESSED VALUE | LEVY | PERSONAL<br>TAXES |
|----------------------------|------|-------------------|
|                            | X    | =                 |

**PAY THE AMOUNT NOW DUE TO AVOID THE ADDITION OF COSTS ASSOCIATED WITH THE POSTING OF THE PROPERTY AND THE ADVERTISEMENT OF THE PROPERTY TO SATISFY TAX DELINQUENCY.**

| ORIGINAL TAX AMOUNT    | ORIGINAL TAX SUMMARY |
|------------------------|----------------------|
| LESS EXEMPTION         | 1,658.56             |
| LESS SCHOOL TAX CREDIT |                      |
| LESS L.O.S.T.          | 124.78               |
| PLUS 15% PENALTY       | 230.07               |
| PLUS EXECUTION COSTS   | 5.00                 |

**PAY THIS AMOUNT NOW DUE**  
**THRU : 04 / 30 / 2013**

**PAY THIS AMOUNT**  
**1,768.85**

**\*\* READ IMPORTANT INFORMATION ON REVERSE SIDE \*\***

**REAL ESTATE**

305 LEADMINE ST  
 SEE F SCREEN

**NAME AND ADDRESS**

GAFFNEY REDERICK EST  
 & GWENDOLYN DAWKINS  
 135 IRIS LANE  
 GAFFNEY SC 29341

**ATTENTION MOBILE HOME OWNERS**

IN ORDER TO CHANGE OWNERSHIP OF A MOBILE HOME ON THE TAX BILL, THE NEW OWNER **MUST** GET A PERMIT FROM THE COUNTY BUILDING CODES OFFICE, EVEN IF THE MOBILE HOME DOES NOT MOVE. CHANGING THE TITLE AT THE DMV (DEPARTMENT OF MOTOR VEHICLES) **DOES NOT CHANGE** THE COUNTY TAX ROLL.

PURSUANT TO 12 - 15 - 40 (a) OF THE 1976 S.C. CODE OF LAWS, IF THE TAXES, PENALTIES, ASSESSMENTS, AND COSTS ARE NOT PAID, THE PROPERTY MUST BE ADVERTISED AND SOLD TO SATISFY THE DELINQUENCY

**RETURN THIS STUB WITH PAYMENT TO:**

**CHEROKEE COUNTY TAX COLLECTOR**  
 110 RAILROAD AVE.  
 GAFFNEY, S.C. 29340-2682

**REC # 009785-12-3**
**GAFFNEY REDERICK EST**
**TAX YEAR 2012 TAX MAP NUMBER 100-08-00-055.003**

| PROPERTY<br>DESC          | 305 LEADMINE ST<br>SEE F SCREEN |
|---------------------------|---------------------------------|
| APPRAISED VALUE (TAXABLE) | 94,600                          |
| PROPERTY TAX AMOUNT       | 1,658.56                        |
| LESS EXEMPTION            |                                 |
| LESS SCHOOL TAX CREDIT    |                                 |
| LESS L.O.S.T.             | 124.78                          |
| PLUS 15% PENALTY          | 230.07                          |
| PLUS EXECUTION COSTS      | 5.00                            |

**PAY THIS AMOUNT**  
**NOW DUE**  
**THRU : 04 / 30 / 2013**

**1,768.85**  
**PAY THIS AMOUNT**

SEPARATE REMITTANCE STUB AT THIS PERFORATION

**READ IMPORTANT INFORMATION ON REVERSE SIDE**

**PERSONAL OR COMPANY CHECKS  
 ARE NOT ACCEPTABLE.**

**THIS NOTICE MUST BE RETURNED WITH CASH,  
 CERTIFIED CHECK OR MONEY ORDER.**

**YOU MAY PAY BY VISA OR MASTERCARD  
 IN PERSON.**

**FOR CHANGE OF ADDRESS, PLEASE PRINT: ☐ PERMANENT CHANGE**

**NAME**

**ADDRESS**

**CITY / STATE**

**ZIP**

# FINAL TAX NOTICE

PLEASE RETURN THIS NOTICE WITH REMITTANCE TO:  
CHEROKEE COUNTY DELINQUENT TAX COLLECTOR  
110 RAILROAD AVE.  
GAFFNEY, SOUTH CAROLINA 29340-2582

CHEROKEE COUNTY, S.C.

2012 TAXES

| RECEIPT NUMBER | MAP REFERENCE NUMBER | ASSESS. % | DISTRICT |
|----------------|----------------------|-----------|----------|
| 021234-12-3    | 100-08-00-055.000    | 6%        | 11       |

| ASSESSED VALUE | ORIGINAL TAX | PLUS 1% PENALTY | PLUS COSTS |
|----------------|--------------|-----------------|------------|
| 5130           | 1385.19      | 207.78          | 25.00      |

=

| TOTAL AMOUNT NOW DUE |              |
|----------------------|--------------|
| PAY THIS AMOUNT BY:  | 07 / 01 / 13 |
|                      | 1617.97      |

| AMOUNT DUE AFTER 07 / 01 / 13 |              |
|-------------------------------|--------------|
| PAY THIS AMOUNT BY:           | 07 / 31 / 13 |
|                               | 1647.97      |

**NOTICE OF SEIZURE, LEVY AND TAX SALE**  
IF THESE DELINQUENT TAXES ARE NOT PAID BY **10 / 11 / 13**, ADDITIONAL COST WILL BE ADDED AND THE PROPERTY WILL BE ADVERTISED FOR TAX SALE.  
IF NOT PAID BY **11 / 01 / 13**, PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON **MONDAY 11 / 04 / 13**.  
NO PAYMENTS WILL BE ACCEPTED ON DAY OF TAX SALE.

**PROPERTY DESCRIPTION**  
LEADMINE ST OGLESBY'S MHP  
SEE F SCREEN  
ACRE = 10.06  
REAL ESTATE  
  
OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

1034

7100 5868 2451 1121 0347

IF THE TAXES, ASSESSMENTS, PENALTIES AND COSTS ARE NOT PAID BY **10 / 11 / 13**, THIS PROPERTY WILL BE DULY ADVERTISED.

IF THE TAXES, ASSESSMENTS, PENALTIES AND COSTS ARE NOT PAID BY **11 / 01 / 13**, THIS PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON MONDAY **11 / 04 / 13**.

**NO PAYMENTS WILL BE ACCEPTED ON DAY OF TAX SALE.**

## SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3. Also complete Item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: RE  
021234-12-3 100-08-00-055.000

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

2. Article Number (Copy from service label)  
7100 5868 2451 1121 0347

## COMPLETE THIS SECTION ON DELIVERY

A. Received by (Please Print Clearly) **Gwen Dawkins** B. Date of Delivery **8-13**  
C. Signature *Gwen Dawkins* ☐ Agent  
D. Is delivery address different from item 1? ☐ Addressed  
If YES, enter delivery address below. ☐ Yes ☐ No

3. Service Type  
☒ Certified Mail ☐ Express Mail  
☐ Registered ☐ Return Receipt for Merchandise  
☐ Insured Mail ☐ C.O.D.  
4. Restricted Delivery? (Extra Fee) ☒ Yes

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to: RE  
009785-12-3 100-08-00-055.003

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

2. Article Number (Copy from service label)  
7100 5868 2451 1120 4575

PS Form 3811, July 1999

Domestic Return Receipt

102595-99-M-1789

**COMPLETE THIS SECTION ON DELIVERY**

A. Receiver by (Please Print Clearly)

B. Date of Delivery

C. Signature

D. Is delivery address different from item 1?  
If YES, enter delivery address below.

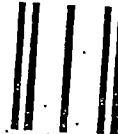
- ☐ Agent
- ☐ Addressee
- ☐ Yes
- ☐ No

3. Service Type

- ☒ Certified Mail
- ☐ Registered
- ☐ Insured Mail
- ☐ Express Mail
- ☐ Return Receipt for Merchandise
- ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☒ Yes

United States Postal Service



First-Class Mail  
Postage & Fees Paid  
USPS  
Permit No. G-10

CHEROKEE COUNTY DELINQUENT TAX COLLECTOR  
110 RAILROAD AVE.  
GAFFNEY, SC 29340-2582

# NOTICE OF LEVY STATE OF SOUTH CAROLINA COUNTY OF CHEROKEE

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

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341



NOTICE IS HEREBY GIVEN, that pursuant to tax execution issued to CHEROKEE County  
Tax Collector, officially charged with the collection of delinquent taxes for the County of CHEROKEE,  
State of South Carolina,  
has seized and taken exclusive possession of the following described property

305 LEADMINE ST  
SEE F SCREEN

Recorded on County Records as map & block & parcel 100-08-00-055.003  
Unless said taxes, penalties, and costs are paid in full, all property described will be sold  
after legal advertisement, on NOVEMBER 04, 2013  
for the year(s) 2012 to satisfy said execution.

SIGNED, SEALED AND  
DELIVERED IN THE  
PRESENCE OF:

*[Signature]*

9-18-13

MOBILE HOME SIZE \_\_\_\_\_

MOBILE HOME SERIAL # \_\_\_\_\_

MOBILE HOME STICKER \_\_\_\_\_

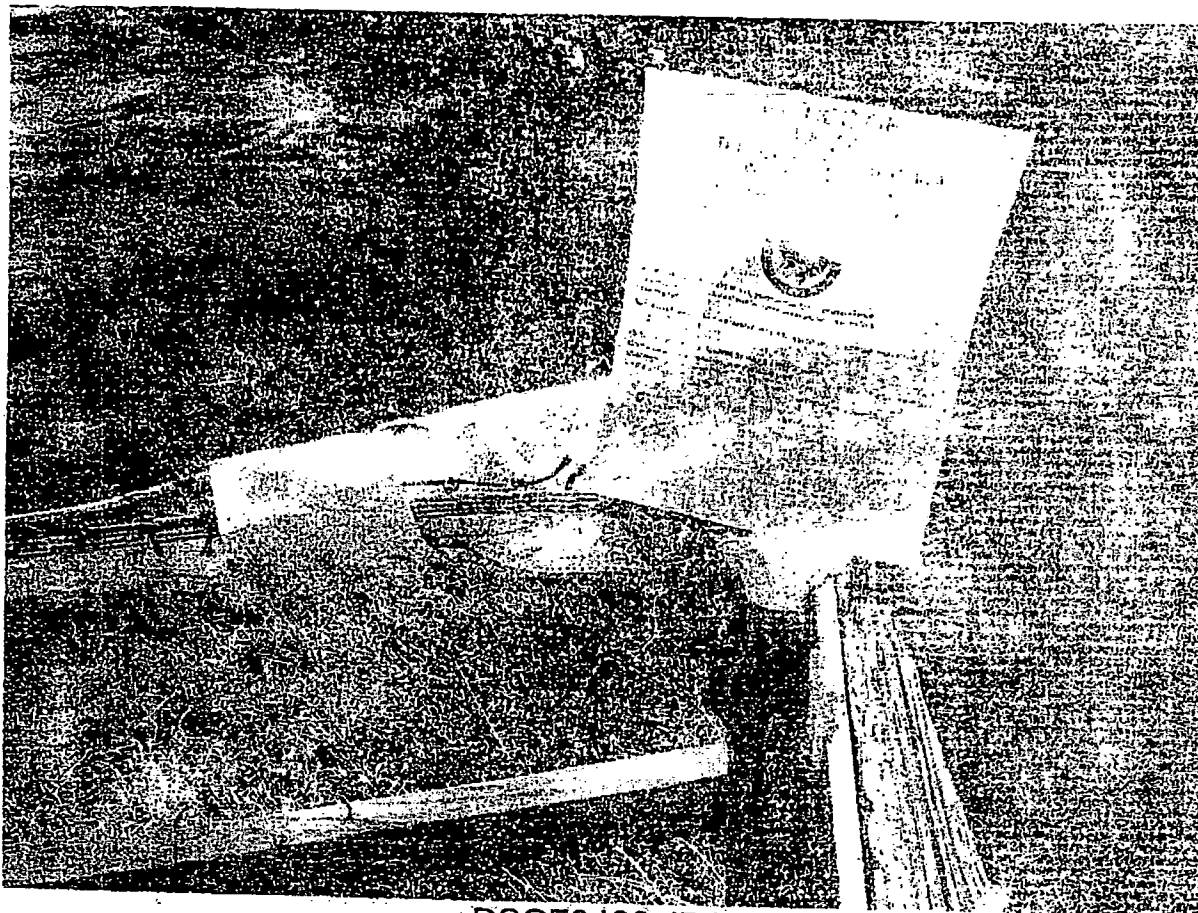
By VERNON L PRICE

**TAX COLLECTOR  
CHEROKEE COUNTY**

COURT HOUSE

125 EAST BAKER BLVD. /P.O. BOX 1983  
GAFFNEY, SOUTH CAROLINA 29342  
(864) 487-2541

DATE: AUGUST 07, 2013



DSCF0488.JPG

CHEROKEE COUNTY TAX COLLECTOR  
DELINQUENT TAX SALE

RECEIVED FROM..0235

ITEM # 00177

REDISH ELIJAH  
1707 W BUFORD ST EXT  
GAFFNEY SC 29341 0000

AMOUNT PAID====> \$ 12,000.00

DATE: 11/04/13

FOR: Property purchased at Cherokee Delinquent Tax Sale  
TAX MAP #:100-08-00-055.003 Defaulting Taxpayer:GAFFNEY REDERICK EST

-----  
VERNON L PRICE

TAX COLLECTOR

-----  
SIGNATURE HIGH BIDDER

Retain this copy for refund upon redemption of Property.

CHEROKEE  
DELINQUENT TAX OFFICE  
ADMINISTRATIVE COMPLEX  
110 RAILROAD AVENUE  
GAFFNEY, SC 29340-2582

DATE: NOVEMBER 13, 2013

TO: GAFFNEY REDERICK EST

% GWENDOLYN DAWKINS

135 IRIS LANE

GAFFNEY SC 29341

FROM: VERNON L PRICE  
CHEROKEE TAX COLLECTOR

RE: SALE OF PROPERTY FOR DELINQUENT TAXES

MAP # 100-08-00-055.003 DISTRICT 11

ITEM# 13-00177

305 LEADMINE ST

SEE F SCREEN

This letter is to advise you that the property listed above was sold at public auction for delinquent taxes on NOVEMBER 04, 2013. 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>11,373.19</u> | (03%) due on or before <u>FEBRUARY 05, 2014</u> |
| \$ <u>11,733.19</u> | (06%) due on or before <u>MAY 05, 2014</u>      |
| \$ <u>12,093.19</u> | (09%) due on or before <u>AUGUST 05, 2014</u>   |
| \$ <u>12,453.19</u> | (12%) due on or before <u>NOVEMBER 05, 2014</u> |

FINAL DATE TO REDEEM THE ABOVE PROPERTY IS ON/BEFORE NOVEMBER 05, 2014 !!!

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.

112



**Cherokee County  
Delinquent Tax Office**  
110 Railroad Avenue  
Gaffney, SC 29340  
(864) 487-2541

Oct. 13, 2014

Halsey, Brenda  
305 Leadmine Rd  
Gaffney, SC 29340

| CERTIFIED MAIL™ RECEIPT<br>(Domestic Mail Only; No Insurance Coverage Provided)              |                   |
|----------------------------------------------------------------------------------------------|-------------------|
| For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a> |                   |
| OFFICIAL USE                                                                                 |                   |
| Postage                                                                                      | \$ 49             |
| Certified Fee                                                                                | 3.30              |
| Return Receipt Fee<br>(Endorsement Required)                                                 | 2.70              |
| Restricted Delivery Fee<br>(Endorsement Required)                                            | 51.05             |
| Total Postage & Fees                                                                         | \$ 11.54          |
| Sent to                                                                                      | Halsey, Brenda    |
| Street or PO                                                                                 | 305 Leadmine Rd   |
| City, State                                                                                  | Gaffney, SC 29340 |
| PS Form                                                                                      | 100-08-00-055.003 |

GAFFNEY, SC  
OCT 14 2014  
USPS 29341

## DELINQUENT TAX SALE

This letter is to advise you that the property listed below was involved in the Cherokee County Tax Sale. Under South Carolina Law 12-15-20, you have twelve (12) months from the date of such delinquent tax sale to redeem your property. The following described land owned by **Gaffney, Rederick Estate** was sold in the **2012** Delinquent Tax Sale. The tax sale was held on **11/4/2013** and the redemption period will end on **11/5/2014**. If this property is not reclaimed by **11/5/2014**, a Tax Title will be delivered to the successful purchaser at the Tax Sale.

Total amount due to reclaim this property is **\$12,583.19**.

### DESCRIPTION OF LAND LEVIED UPON

Tax Map Parcel # 100-08-00-055.003

**305 Leadmine St.**

If you have any questions concerning this correspondence or need additional information, please feel free to contact me at your convenience Monday through Friday from 8:30 AM until 5:00 PM at (864) 487-2541.

Thank you.

*Roy Price*

Vernon L. "Roy" Price  
Tax Collector  
Cherokee County

VLP/rp

| SENDER: COMPLETE THIS SECTION                                                                                                                                                                                                                                                                                              | COMPLETE THIS SECTION ON DELIVERY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul> | <p>A. Signature <i>The First Letter</i><br/><i>Brenda Halsey 10-18-14</i></p> <p>B. Received by (Printed Name) _____ C. Date of Delivery _____</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/><br/>If YES, enter delivery address below: <input type="checkbox"/></p> <p>3. Service Type<br/> <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br/> <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise<br/> <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input checked="" type="checkbox"/> Yes</p> |
| <p>1. Article Addressed to:</p> <p>Halsey, Brenda<br/>305 Leadmine Rd<br/>Gaffney, SC 29340<br/>100-08-00-055.003</p>                                                                                                                                                                                                      | <p>2. Article Number<br/>(Transfer from service label)</p> <p>7013 1710 0000 6945 5674</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

GAFFNEY, SC  
OCT 18 2014  
USPS 29341



**Cherokee County  
Delinquent Tax Office**  
110 Railroad Avenue  
Gaffney, SC 29340  
(864) 487-2541

Oct. 13, 2014

Dawkins, Gwendolyn  
135 Iris Lane  
Gaffney, SC 29341

2995 5469 0000 0170 E101

| CERTIFIED MAIL™ RECEIPT<br>(Domestic Mail Only; No Insurance Coverage Provided) |                   |
|---------------------------------------------------------------------------------|-------------------|
| For delivery information visit our website at www.usps.com                      |                   |
| OFFICIAL USE                                                                    |                   |
| Postage                                                                         | \$ .49            |
| Certified Fee                                                                   | 3.30              |
| Return Receipt Fee<br>(Endorsement Required)                                    | 2.70              |
| Restricted Delivery Fee<br>(Endorsement Required)                               | 5.05              |
| Total Postage & Fees                                                            | \$ 11.54          |
| To: Dawkins, Gwendolyn<br>135 Iris Lane<br>Gaffney, SC 29341                    |                   |
| PS or, CI                                                                       | 100-08-00-055.003 |
| PS                                                                              |                   |

GAFFNEY, SC  
Postmark Here  
OCT 14 2014  
USPS 29341

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Thank you.

*Roy Price*

Vernon L. "Roy" Price  
Tax Collector  
Cherokee County

VLP/rp

| SENDER: COMPLETE THIS SECTION                                                                                                                                                                                                                                                                                              |  | COMPLETE THIS SECTION ON DELIVERY                                                                                                                                                                                                                                                                                           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <ul style="list-style-type: none"> <li>Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, or on the front if space permits.</li> </ul> |  | Signature: <i>Gwendolyn Dawkins</i><br><input type="checkbox"/> Agent<br>B. Received by (Printed Name): <i>Gwendolyn Dawkins</i><br>C. Date of Delivery: <i>10-15-14</i><br>D. Is delivery address different from item 1? <input type="checkbox"/> Yes<br>If YES, enter delivery address below: <input type="checkbox"/> No |  |
| 1. Article Addressed to:<br><br>Dawkins, Gwendolyn<br>135 Iris Lane<br>Gaffney, SC 29341<br><br>100-08-00-055.003                                                                                                                                                                                                          |  | 3. Service Type:<br><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail<br><input type="checkbox"/> Registered <input checked="" type="checkbox"/> Return Receipt for Merchandise<br><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.                             |  |
| 2. Article Number<br>(Transfer from service label)<br><br>PS Form 3811, February 2004                                                                                                                                                                                                                                      |  | 4. Restricted Delivery? (Extra Fee) <input checked="" type="checkbox"/> Yes<br>7013 1710 0000 6945 5667<br>Domestic Return Receipt                                                                                                                                                                                          |  |

102595-02-M-1540

EX 8 114

# Legal Notice of Delinquent Tax Sale

## State of South Carolina, Cherokee County

**NOTICE THE DELINQUENT TAX SALE OF CHEROKEE COUNTY WILL BE HELD AT THE CHEROKEE COUNTY ADMINISTRATION BUILDING LOCATED AT 110 RAILROAD AVENUE, GAFFNEY, SOUTH CAROLINA. THE SALE WILL BE HELD NOVEMBER 4, 2013, AT 10:00 A.M.**

By virtue of certain tax executions by the Cherokee County Treasurer and directed to the tax collector, Vernon L. Price, has levied upon and will sell to the highest bidder for cash or certified funds with immediate compliance extracted on sale day, November 4, 2013, within the usual hours for public sale at the Cherokee County Administration Building, Gaffney, South Carolina, the following described properties to satisfy unpaid taxes due to the County of Cherokee and all penalties and cost thereon. The following list of properties may be identical tracts and or portions of the subject properties as determined by the County Auditor, Assessor and Treasurer after field investigation.

**PAYMENTS FOR TAXES ON THE PROPERTIES LISTED BELOW MUST BE PAID BY CASH OR CERTIFIED FUNDS ON OR BEFORE NOVEMBER 1, 2013, IN ORDER TO AVOID THE NOVEMBER 4, 2013 TAX SALE. IN ORDER TO BID YOU MUST BE REGISTERED BEFORE THE SALE DATE. YOU CAN DO SO AT THE TAX OFFICE AT 110 RAILROAD AVENUE.**

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|                                |                        |    |                   |          |                               |                       |    |                   |          |                             |                       |    |                   |          |
|--------------------------------|------------------------|----|-------------------|----------|-------------------------------|-----------------------|----|-------------------|----------|-----------------------------|-----------------------|----|-------------------|----------|
| ELLIS PATTY M ETAL TRUSTEES OF | CANNONS CAMPGROUND RD  | 23 | 019-00-00-020.001 | 61.23    | MORGAN DOROTHY A & JACKIE L   | 122 HUGHES LAKE RD    | 04 | 154-00-00-011.000 | 369.32   | WATTS STANLEY & PEGGY LEE   | 112 WILLFORD RD       | 04 | 154-00-00-004.000 | 290.74   |
| ELLIS RICHARD D                | 1111 SPRING ST         | 10 | 082-15-00-080.000 | 326.75   | MORGAN PAUL THELMA, IVONNE    | CONCORD RD TR# 5      | 18 | 115-00-00-050.000 | 61.16    | WATTS STANLEY M             | WILLFORD RD           | 04 | 154-00-00-108.001 | 390.34   |
| ELLIS WILLIE DEAN L/EST THEN   | 531 PLEASANT SCHOOL R  | 18 | 096-00-00-024.001 | 426.07   | MORGAN SHELLOCK & ETAL        | CONCORD RD & LEMUEL T | 18 | 115-00-00-050.003 | 61.12    | WEATHERSBECK CHRIS          | 408 OAK ST LT#12 BLK# | 10 | 099-07-00-115.000 | 603.90   |
| EVANS MICHAEL DEAN &           | 172 CHAMPION FERRY RD  | 12 | 040-00-00-057.006 | 578.39   | MORGAN SHELLOCK & ETAL        | CONCORD RD TR#5C      | 18 | 115-00-00-050.004 | 348.69   | WEATHERSBECK CHRIS          | 403 BRECH ST          | 10 | 099-07-00-117.000 | 590.00   |
| FERRILL DENA & HURLEY D        | 1333 WHITE PLAINS RD   | 27 | 033-00-00-016.000 | 251.47   | MORRIS STEWART L              | BURNT GIN RD          | 29 | 086-00-00-029.002 | 152.43   | WEBB BRENDA G               | 143 GOFORTH DR        | 27 | 052-00-00-027.001 | 287.05   |
| FIELDS KLAINE                  | 100 MINOSA DR LT#35,3  | 10 | 080-14-00-006.001 | 429.96   | MOSS JEFFREY DEAN             | 166:172 WENDY DR LT#3 | 08 | 211-00-00-058.000 | 403.75   | WEBB CHARLES J & BRENDA E   | COFORTH DR            | 27 | 052-00-00-027.000 | 91.02    |
| FIRST SOUTH BANK               | JUNIPER DR LT#5        | 92 | 007-00-00-046.305 | 237.26   | MULLINAX CYNTHIA B            | 200 SADDLE DR LT#4    | 20 | 120-00-00-101.000 | 1,022.36 | WEBSTER GLEN S & KIM P      | 2975 UNION HWY        | 29 | 102-03-00-004.000 | 792.93   |
| FIRST SOUTH BANK               | JUNIPER DR LT#7        | 92 | 007-00-00-046.307 | 195.22   | MULLINAX DONALD & NANCY       | 123 MULLINAX FARM RD  | 20 | 160-00-00-013.000 | 211.79   | WESTCOTT RITA D             | NATURAL TRL LT#53     | 18 | 058-00-00-035.000 | 174.31   |
| FITZGERALD DOUGLAS & CHERIL    | QUARTER ROUND RD LT#8  | 27 | 054-00-00-036.008 | 161.82   | MULLINAX FRANCES ETAL         | 100 CORY ST           | 09 | 173-00-00-012.000 | 563.96   | WEST FLORENCE               | W NUTLEDGE AVE        | 10 | 081-16-00-068.001 | 686.23   |
| FOSTER MELISSA                 | 418 KILLION DR LT#11   | 20 | 120-00-00-108.000 | 283.52   | MULLINAX FRANCIS ETAL         | 110 CORY ST           | 04 | 173-00-00-006.000 | 86.64    | WHITCOMB MAGGIE B           | 102 NURREN ST         | 09 | 173-06-00-053.000 | 129.55   |
| FOULKER HAL J                  | 336 CONCORD RD         | 18 | 096-00-00-029.000 | 182.85   | MULLINAX SHELIA C             | 178 WILKINS FARM RD   | 29 | 174-00-00-002.003 | 503.88   | WHITAKER KENNETH J & LANA G | 612 BALLANGER RD      | 29 | 103-00-00-039.002 | 2,102.12 |
| FOULKER PHILLIP R              | 104 MOSGROVE ST        | 11 | 082-00-00-064.000 | 980.30   | MURRAY DANNY & SHELIA C       | 407 E WOOT ST         | 10 | 082-15-00-072.000 | 906.48   | WHITE BRIAN M & RANDY M     | 306 W CHEROKEE ST     | 09 | 173-04-00-062.000 | 1,140.99 |
| FOULKER PHILLIP R              | 123 E 3RD ST           | 11 | 099-05-00-077.000 | 582.78   | MURRAY DARREN W               | 100 KING ST LT#6A     | 10 | 099-01-00-141.000 | 725.69   | WHITE CAROLYN POSEY         | 365 NANCY CREEK RD    | 23 | 045-00-00-008.002 | 83.50    |
| FOULKER STEVEN A               | 466 SAND CLAY RD       | 13 | 005-00-00-053.001 | 378.30   | MURRY CHARLES W               | 711 BURNT MILL RD LT# | 08 | 214-00-00-016.002 | 305.95   | WHITE DARREN W              | W SHELBY ST           | 09 | 173-08-00-092.000 | 428.87   |
| FRAXIER JOANNE K               | 1010 N PINE ST         | 04 | 154-15-00-002.000 | 960.04   | NAGPAL BRUSHAN P              | 707 10TH ST LT#34     | 11 | 099-09-00-071.000 | 254.03   | WHITE DARREN W              | W SHELBY ST           | 09 | 173-08-00-093.000 | 176.56   |
| GAFFNEY FLORA LLC              | W FLOYD BAKER BLVD     | 10 | 080-00-00-134.001 | 5,930.04 | NEAL GEORGE E JR              | 357 POSTER LAKE RD    | 06 | 171-00-00-023.000 | 274.62   | WHITE ERROLL D              | BOLIN DR              | 06 | 134-00-00-009.000 | 198.66   |
| GAFFNEY FREDERICK EST          | 305 LEADWINE ST        | 11 | 100-08-00-055.003 | 9,627.53 | NEED L POLK INC               | 387 OAKLAND AVE       | 10 | 099-02-00-063.000 | 342.34   | WHITE FAYHA                 | BRUGGS ST             | 09 | 173-08-00-093.000 | 188.53   |
| GALLMAN CHRISTINE              | 204 NELLIS FERRY AVE   | 10 | 080-00-00-034.000 | 363.49   | NEED L POLK INC               | 113 1ST ST LT#7       | 10 | 099-06-00-030.000 | 342.34   | WHITE GARY W                | DRAGO RD TRACT 2      | 06 | 114-00-00-012.002 | 138.57   |
| GALLMAN FELICIA M              | PINEY KNOB DR          | 11 | 137-00-00-008.002 | 79.52    | NEED L POLK INC               | K FREDERICK ST & HILL | 10 | 099-08-00-003.000 | 788.75   | WHITLOCK JAMES R ETAL       | 279 COLONY RD         | 27 | 054-00-00-020.000 | 472.62   |
| GALLMAN GRACE LIFE EST THEN TO | 308 BRYANT ST LT#34    | 10 | 099-05-00-141.000 | 115.57   | NEED L POLK INC               | RICHARDSON ST         | 10 | 100-03-00-078.000 | 424.31   | WHITLOCK JAMES R ETAL       | HOLLAND HILL RD       | 27 | 054-00-00-031.000 | 91.90    |
| GALLMAN RUTH M ETAL            | 413 MARION AVE         | 10 | 081-14-00-034.000 | 639.22   | NORMAN MARGARET J             | 408 S RUTHERFORD ST   | 09 | 174-05-00-006.000 | 663.22   | WHITTENBURG ROYUS           | MANNING RD [OFF]      | 05 | 217-00-00-001.008 | 339.87   |
| GARDNER BOYCE V EST & EDITH    | 2300 LOVE SPRINGS RD   | 23 | 046-00-00-060.000 | 674.35   | NORMAN MARGARET JEAN          | E CHEROKEE ST LT#1 P/ | 09 | 173-07-00-053.001 | 2,351.61 | WHITWORTH JAMES TOMMY       | 284 DAY FORK RD LT#6  | 29 | 124-00-00-006.006 | 221.28   |
| GARDNER STEVEN R & HELEN B     | EAGLE RIDGE DR LT#24   | 15 | 002-00-00-049.024 | 457.97   | MORRIS WILL                   | E DR L M ROSEMOND LN  | 10 | 099-04-00-131.000 | 140.95   | WILKIE JAMES D II           | COLLINS RD            | 20 | 138-00-00-041.002 | 411.06   |
| GASH JONATHAN & ANDREW NEAL    | 268 BORDERS DR         | 08 | 192-00-00-042.000 | 1,177.68 | OGLESBY MI PRK/ RUDERICK J    | LEADWINE ST OGLESBY'S | 11 | 100-08-00-055.000 | 1,647.97 | WILL JONATHAN C             | 504 OAK ST            | 10 | 099-07-00-155.000 | 286.44   |
| GEATRY MELISSA                 | PIERCE LN LT#12        | 13 | 013-00-00-030.012 | 284.99   | OLIVER BRIAN KRITH LIFE EST C | 274 MANNING RD        | 05 | 217-00-00-001.009 | 63.33    | WILLIAMS JEANETTE           | SALLIE DR             | 18 | 079-00-00-013.000 | 97.88    |
| GEORGEACKER ERIC W & DEVORKE   | 2009 THRU 2013 ROLLISA | 13 | 012-00-00-038.007 | 93.24    | ORR MICHAEL                   | 1038 GREEN RIVER RD   | 23 | 026-00-00-017.001 | 214.94   | WILLIAMS REGINALD L         | 403 WINCHESTER DR LT  | 10 | 061-07-00-016.000 | 305.12   |
| GIBBS SIGARITA C               | 105 HICKORY ST         | 10 | 099-08-00-057.000 | 648.49   | ORR MICHAEL RAY & CYNTHIA L   | GREEN RIVER RD        | 23 | 026-00-00-018.000 | 235.32   |                             |                       |    |                   |          |

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|---------------------------------------------------------------------------------------------------------------|------------------------|----|-------------------|----------|--------------------------------|------------------------|----|-------------------|----------|----------------------------|-----------------------|----|-------------------|----------|
| KARLS LEROY B SR TRUST/EST OF<br>EDWARDS MARK W & BETTY H                                                     | DAISY LN               | 08 | 192-00-00-046.000 | 1,612.18 | MITCHAM ARNIE                  | 864 VICTORY TRAIL RD   | 11 | 136-00-00-019.001 | 1,157.30 | WALKER BOBBY B JR          | 350 SNOWFORD RIDGE R  | 92 | 007-00-00-046.103 | 204.70   |
| EIDER STEVE W & DEBORAH L                                                                                     | 105 VIKE DR            | 13 | 002-00-00-055.000 | 206.02   | MOO PROPERTIES LLC             | 304 VERMONT DR         | 11 | 098-07-00-054.000 | 958.61   | WALKER DANIEL              | 307 WILDERNESS TRL LN | 05 | 215-00-00-006.021 | 84.82    |
| KILLIS DEBORAH K                                                                                              | 128 GOFORTH RD LT#22-  | 27 | 052-00-00-023.003 | 585.74   | MONTGOMERY CHARLES D           | N CLAREMONT ST & ROSE  | 10 | 082-13-00-104.000 | 2,888.82 | WALKER DENNIS L            | 327 WHISOMONT RD      | 05 | 216-00-00-009.000 | 296.07   |
| KILLIS LILLIE EST                                                                                             | 116 OAKVIEW ST LT#L    | 29 | 104-00-00-066.000 | 168.03   | MONTGOMERY SULLIVAN            | 103 FOREST HILLS DR    | 10 | 082-16-00-026.000 | 506.50   | WALKER JOHNNY R JR         | 480 GAMMA CREEK RD    | 08 | 223-00-00-017.000 | 1,092.97 |
| KILLIS PATTI M ETAL TRUSTEES OF                                                                               | CHEROKEE AVE           | 11 | 136-00-00-040.000 | 67.06    | MOORE FRANK L                  | N MOUNTAIN STREET      | 06 | 171-00-00-005.005 | 83.05    | WALKER RANDY R LIFE EST    | 529 MCCELL HWY        | 05 | 197-00-00-011.001 | 166.79   |
| KILLIS RICHARD D                                                                                              | CANNONS CAMPGROUND RD  | 23 | 019-00-00-020.001 | 61.23    | MOORE PATRICIA & RENEEA HOUSER | 186 ANSIE TRL          | 12 | 013-00-00-051.000 | 855.92   | WATKINS ROBERT & NANCY A   | 412 W ROBINSON ST     | 10 | 099-02-00-016.001 | 233.63   |
| KILLIS WILLIE DEAN L/EST THRS                                                                                 | 1111 SPRING ST         | 10 | 082-15-00-080.000 | 326.75   | MORGAN DAVID A & JACKIE L      | 122 HUGHEY LAKE RD     | 04 | 154-00-00-011.000 | 369.32   | WATTS STANLEY & PEGGY LEE  | 112 WILLOW RD         | 04 | 154-00-00-004.000 | 290.70   |
| KIRKS MICHAEL DEAN &                                                                                          | 531 PLAZANT SCHOOL R   | 18 | 096-00-00-024.001 | 426.07   | MORGAN PAUL THELMA, YVONNE     | CONCORD RD TRN 5       | 18 | 115-00-00-050.000 | 61.16    | WATTS STANLEY M            | WILFORD RD            | 04 | 154-00-00-108.001 | 396.34   |
| KIRKLAND DEB & HURLEY D                                                                                       | 172 CHAMPION FERRY RD  | 12 | 040-00-00-057.006 | 578.39   | MORGAN SHILOCK & ETAL          | CONCORD RD & LINCOLN T | 18 | 115-00-00-050.003 | 61.12    | WESCOTT RITA D             | NATURES TRL LT#53     | 10 | 058-00-00-035.000 | 174.31   |
| KITKINS ELAINE                                                                                                | 1333 WHITE PLAINS RD   | 27 | 033-00-00-016.000 | 251.47   | MORGAN SHILOCK & ETAL          | CONCORD RD TR#5C       | 18 | 115-00-00-050.004 | 348.69   | WHISOMONT MAGGIE B         | N KYLOUGH AVE         | 10 | 081-16-00-068.001 | 686.23   |
| FIRST SOUTH BANK                                                                                              | 100 MINOSIA DR LT#35,3 | 10 | 080-14-00-006.001 | 429.96   | MORRIS STEPHEN L               | BURNET GIN RD          | 29 | 088-00-00-029.002 | 152.43   | WHITTAKER EDWIN J & LARA G | 102 WARREN ST         | 09 | 173-00-00-033.000 | 129.58   |
| FIRST SOUTH BANK                                                                                              | JUNIPER DR LT#5        | 92 | 007-00-00-046.305 | 237.26   | MOSS JEFFREY DEAN              | 166:172 WENDY DR LT#3  | 08 | 211-00-00-058.000 | 403.75   | WHITE BRIAN M & RANDY M    | 306 W CHESTER ST      | 29 | 103-00-00-039.002 | 2,102.12 |
| FITZGERALD DOUGLAS & CHERYL                                                                                   | JUNIPER DR LT#7        | 92 | 007-00-00-046.307 | 195.22   | MULLINAX CYNTHIA B             | 200 SADDLE DR LT#4     | 20 | 120-00-00-101.000 | 1,022.36 | WHITE CAROLYN POSEY        | 363 NANCY CREEK RD    | 23 | 045-00-00-008.002 | 83.50    |
| FOULAR PHILLIP R                                                                                              | QUARTER ROUND RD LT#B  | 27 | 054-00-00-036.008 | 161.82   | MULLINAX DONALD & NANCY        | 123 MULLINAX FARM RD   | 20 | 160-00-00-013.000 | 211.79   | WHITE ERROLL D             | BOLTON RD             | 06 | 134-00-00-009.000 | 198.66   |
| FOULAR PHILLIP R                                                                                              | 104 MUSGROVE ST        | 11 | 082-00-00-064.000 | 980.30   | MULLINAX SHEILA C              | 178 WILKINS FARM RD    | 29 | 124-00-00-002.003 | 503.09   | WHITE FAITHA               | EGGERS ST             | 09 | 173-00-00-054.000 | 180.57   |
| FRAZIER JOHNNIE K                                                                                             | 123 N 3RD ST           | 11 | 099-05-00-077.000 | 592.78   | MURRAY DARREY & SKELMAN C      | 407 E HOTT ST          | 10 | 082-15-00-072.000 | 906.48   | WHITE GARY W               | DRAWO RD TRACT 2      | 06 | 114-00-00-012.002 | 158.53   |
| GAFFNEY EDMUND EST                                                                                            | 1010 W PINK ST         | 04 | 154-15-00-002.000 | 960.04   | MURRAY SHELBA C                | 100 KING ST LT#5A      | 10 | 099-01-00-141.000 | 725.69   | WHITLOCK JAMES R ETAL      | 279 COUNTY RD         | 27 | 054-00-00-020.000 | 472.62   |
| GALLAGHAN CHRISTINE                                                                                           | 305 LEANDRIE ST        | 11 | 100-00-00-055.003 | 9,627.53 | NAGPAL BHUSHAN P               | 707 10TH ST LT#34      | 06 | 179-00-00-071.000 | 254.03   | WHITTEBURG RUFUS           | HOLLAND-HILL RD       | 27 | 054-00-00-031.000 | 91.90    |
| GALMER FELICIA M                                                                                              | 204 KILLIS FERRY AVE   | 10 | 080-00-00-034.000 | 363.49   | NEAL GEORGE E JR               | 357 FOSTER LAKE RD     | 06 | 091-00-00-023.000 | 274.62   | WHITWORTH JAMES TOKNY      | WHITTEBURG DR LT#4    | 11 | 094-00-00-004.004 | 61.13    |
| GALMER GRACE LIFE EST TRSN TO                                                                                 | PINEY KNOB DR          | 11 | 137-00-00-008.002 | 79.52    | RED L POLK INC                 | 387 OAKLAND AVE        | 10 | 099-02-00-063.000 | 342.34   | WILKIE JAMES D II          | NAMING RD             |    |                   |          |

# Legal Notice of Delinquent Tax Sale

## State Of South Carolina, County Of Cherokee

NOTICE THE DELINQUENT TAX SALE OF CHEROKEE COUNTY WILL BE HELD IN THE PROBATE COURTROOM, PEACHTREE CENTRE (COURTHOUSE ANNEX)

LOCATED AT 1443 NORTH LIMESTONE STREET GAFFNEY SOUTH CAROLINA. THE SALE WILL BE HELD NOVEMBER 4, 2013 AT 10:00 A.M.

By virtue of certain tax executions issued by the Cherokee County Treasurer and directed to the Tax Collector, Vernon L. Price, has levied upon and will sell to the highest bidder for cash or certified funds with immediate compliance extracted on sale day, November 4, 2013 within the usual hours for public sale at the Cherokee County Courthouse Annex - Peachtree Centre - Gaffney, South Carolina the following described properties to satisfy unpaid taxes due to the County of Cherokee and all penalties and cost there on. The following list of properties may be identical tracts and/or portions of the subject

properties as determined by the County Auditor, Assessor and Treasurer after field investigations.

PAYMENTS FOR TAXES ON THE PROPERTY LISTED BELOW MUST BE PAID BY CASH OR CERTIFIED FUNDS ON OR BEFORE NOVEMBER 1, 2013

IN ORDER TO AVOID THE NOVEMBER 4, 2013 TAX SALE.

IN ORDER TO BID YOU MUST BE PRE-REGISTER BEFORE THE SALE DATE.

YOU CAN DO SO AT THE TAX OFFICE AT 110 RAILROAD AVENUE, GAFFNEY, SC 29340

### Real Estate

### Real Estate

### Real Estate

|                                               |                          |    |                   |          |
|-----------------------------------------------|--------------------------|----|-------------------|----------|
| ELLIS LILLIE EST                              | CHEROKEE AVE             | 11 | 136-00-00-010.000 | 67.06    |
| ELLIS PATI M ETAL TRUSTEES OF CHEROKEE COUNTY | 123 CHERRY ST            | 23 | 019-00-00-000.001 | 61.23    |
| ELLIS RICHARD D                               | 1111 SPRING ST           | 10 | 082-15-00-000.000 | 326.75   |
| ELLIS WILHE DEAN L/EST THEN                   | 631 PLEASANT SCHOOL R    | 18 | 096-00-00-021.001 | 1428.07  |
| EVANS MICHAEL DEAN                            | 172 CHAMBERLAIN FERRY RD | 12 | 040-00-00-057.006 | 578.39   |
| FARRER DENA L BURLEY D                        | 151 WHITE PLAINS RD      | 27 | 112-08-00-016.000 | 251.47   |
| FELDER ELAINE                                 | 1000 WILSON DR LT135.3   | 10 | 040-14-00-006.001 | 29.96    |
| FIRST SOUTH BANK                              | CHAMBER DR L147          | 92 | 000-00-00-046.305 | 237.26   |
| FITZGERALD DOUGLAS & CHERYL                   | CHAMBER DR L147          | 92 | 007-00-00-046.307 | 235.22   |
| FORTNER MELISSA                               | QUARTER ROUND RD LT45    | 27 | 054-00-00-036.008 | 361.82   |
| FOWLER HAL J                                  | 418 KELLION DR LT111     | 20 | 120-00-00-108.000 | 283.52   |
| FOWLER PHILLIP R                              | 336 CONCORD RD           | 18 | 096-00-00-029.000 | 182.85   |
| FOWLER PHILLIP R                              | 104 MUSKOV ST            | 11 | 082-00-00-064.000 | 980.36   |
| FOWLER STEVEN R                               | 123 E 3RD ST             | 11 | 099-05-00-077.000 | 582.78   |
| FRAZIER JOANNE K                              | 466 SAND CLAY RD         | 13 | 005-00-00-053.001 | 378.30   |
| GAFFNEY REDRICK EST                           | 1010 W PINE BT           | 04 | 154-15-00-002.000 | 960.04   |
| GALLMAN CHRISTINE                             | N FLOYD BAKER BLVD       | 10 | 080-00-00-134.001 | 5,930.04 |
| GALLMAN FELICIA M                             | 305 LEADLINE ST          | 11 | 080-00-00-034.000 | 363.49   |
| GALMER GRACE LIFE EST THEN TO                 | 204 ELLIS FERRY AVE      | 10 | 080-00-00-034.000 | 79.52    |
| GALMER RUTH M ETAL                            | PINEY KNOB DR            | 11 | 137-00-00-008.002 | 115.57   |
| GARDNER BOYCE V EST & EDITH                   | 413 HARRON AVE           | 10 | 099-05-00-141.000 | 639.22   |
| GARDNER STEVEN R & HELEN B                    | 2300 LOVE SPRINGS RD     | 23 | 046-00-00-060.000 | 1674.35  |
| GASH JONATHAN & ANDREW NEAL                   | EAGLE RIDGE DR LT124     | 15 | 002-00-00-049.004 | 467.97   |
| GENTRY MELISSA                                | 268 DORBERS RD           | 08 | 192-00-00-042.000 | 1,177.68 |
| GERSTENMAKER ERIK W & DEVONNE                 | PIERCE LN LT112          | 13 | 013-00-00-030.012 | 284.99   |
| GIBBS SIGARITA C                              | 2009 THRU 2013 ROLLER    | 13 | 012-00-00-038.007 | 93.24    |
| GILLIAM SYLVIA CHRISTINA                      | 105 HICKORY ST           | 10 | 099-08-00-057.000 | 648.49   |
| GLONAY STEVE L                                | 130 OULIN RD             | 05 | 195-00-00-014.000 | 381.31   |
| GOFORTH STEVEN R                              | 510 E FREDERICK ST       | 10 | 099-08-00-014.001 | 302.10   |
| GOFORTH STEVEN RONNIE                         | 1153 CHEROKEE RIDGE RD   | 12 | 042-00-00-069.018 | 433.22   |
| GOLD STAR ENTERPRISE                          | WALLACE RD               | 27 | 032-00-00-004.000 | 144.22   |
| GOODWIN JAMES C JR                            | 2830 CORINTH RD LT14     | 20 | 145-00-00-018.005 | 320.22   |
| GREEN RONALD L                                | M CARLISE ST             | 10 | 099-01-00-020.000 | 334.44   |
| GREEN RONALD LEE                              | HAMESHIRE DR LT14        | 11 | 099-06-00-031.001 | 820.75   |
| GREEN TREE SERVICES LLC                       | RUTHERFORDTON HWY        | 13 | 005-00-00-005.001 | 472.54   |
| GREENE ANITA K ETAL                           | 404 FOSTER LAKE RD LT    | 08 | 171-00-00-032.011 | 1,306.15 |
| GREENE BRENDA K                               | S SPARKS ST LT12A        | 12 | 100-08-00-050.000 | 189.55   |
| GREENE RONALD                                 | 473 CARSON DR            | 11 | 138-08-00-046.016 | 184.20   |
| GREENVILLE SERVICES LLC                       | 380 RUTHERFORDTON HWY    | 13 | 005-00-00-002.001 | 4,639.73 |
| GREGG WILLIAM CODY                            | 304 MAGNOLIA ST LT13     | 10 | 099-07-00-083.000 | 80.29    |
| GREGORY ELLA MAE                              | 918 HWY 11 EAST          | 13 | 006-00-00-029.001 | 199.35   |
| GREGORY SCOTTIE DALE                          | 526 CHEROKEE FALLS RD    | 05 | 156-00-00-053.000 | 184.40   |
| GROFFER PAMON & CRYSTAL                       | 514 ISLAND FORD RD       | 13 | 001-00-00-006.000 | 267.51   |
|                                               | 1831 CHESNEY HWY         | 12 | 042-09-00-060.000 | 1,115.69 |

|                               |                          |    |                   |          |
|-------------------------------|--------------------------|----|-------------------|----------|
| MOORE FRANK J                 | N MOUNTAIN STREET        | 08 | 171-00-00-005.005 | 83.05    |
| MOORE TONYA & BESSIE MOORE    | 184 ANNE ST              | 12 | 012-00-00-051.000 | 855.92   |
| MORGAN DOROTHY A & JACKIE L   | 122 RUGHEY LAKE RD       | 04 | 154-00-00-011.000 | 369.32   |
| MORGAN PAUL THELMA YVONNE     | CONCORD RD TRF 5         | 18 | 115-00-00-050.004 | 61.16    |
| MORGAN SHELLOCK & ETAL        | CONCORD RD & LEMUEL T    | 18 | 115-00-00-050.003 | 61.12    |
| MORGAN SHELLOCK & ETAL        | CONCORD RD TRF 5         | 18 | 115-00-00-050.004 | 348.89   |
| MORRIS STEWART L              | BURNT GIN RD             | 29 | 086-00-00-029.002 | 152.43   |
| MOSS JEFFREY DEAN             | 166172 WENDY DR LT13     | 08 | 211-00-00-058.000 | 403.75   |
| MULLINAX CYNTHIA B            | 290 BADOLE DR LT14       | 20 | 120-00-00-101.000 | 1,022.36 |
| MULLINAX DONALD & NANCY       | 123 MULLINAX FARM RD     | 20 | 160-00-00-013.000 | 210.79   |
| MULLINAX FRANCES ETAL         | 100 CORY ST              | 09 | 173-00-00-012.000 | 563.96   |
| MULLINAX FRANCES ETAL         | 110 CORY ST              | 04 | 173-00-00-006.000 | 86.64    |
| MULLINAX SHELIA U             | 178 WILKINS FARM RD      | 29 | 124-00-00-002.003 | 503.88   |
| MURRAY DANNY & SELENA C       | 407 E WOOT ST            | 10 | 082-15-00-072.000 | 906.48   |
| MURRAY SELENA C               | 100 KING ST LT15A        | 10 | 099-01-00-141.000 | 725.69   |
| MURRY CHARLES W               | 711 BURNT MILL RD LT1    | 08 | 214-00-00-016.002 | 305.95   |
| NAGPAL BHUSHAN P              | 707 10TH ST LT134        | 11 | 099-09-00-071.000 | 254.03   |
| NEAL GEORGE E JR              | 357 POSTER LAKE RD       | 06 | 171-00-00-023.000 | 274.62   |
| NED L POLK INC                | 387 OAKLAND AVE          | 10 | 099-02-00-063.000 | 342.34   |
| NED L POLK INC                | 113 1ST ST LT11          | 10 | 099-08-00-030.000 | 342.04   |
| NED L POLK INC                | E FREDERICK ST & HILL    | 10 | 099-08-00-003.000 | 788.75   |
| NED L POLK INC                | RICHARDSON ST            | 10 | 100-03-00-078.000 | 424.31   |
| NORMAN MARGARET J             | E 408 S RUTHERFORD ST    | 09 | 174-05-00-006.000 | 663.22   |
| NORMAN MARGARET JEAN          | CHEROKEE ST LT1 P        | 09 | 173-07-00-053.001 | 2,351.61 |
| NORRIS WIL                    | E DR L W ROSEMOND LN     | 10 | 099-04-00-131.000 | 140.95   |
| OGLESBY HH PRK/ REDRICK       | LEADLINE ST OGLESBY'S    | 11 | 100-00-00-055.000 | 1,647.97 |
| OLIVER BRIAN KEITH LIFE EST C | 274 MANNING RD           | 05 | 217-00-00-001.009 | 63.33    |
| ORR MICHAEL                   | 1038 GREEN RIVER RD      | 23 | 026-00-00-017.001 | 214.94   |
| ORR MICHAEL RAY & CYNTHIA L   | GREEN RIVER RD           | 23 | 026-00-00-018.000 | 235.32   |
| ORR W H SR & MIKE ORR         | GREEN RIVER RD           | 23 | 026-00-00-017.000 | 244.65   |
| OWENS VALEEN H                | 545 BEAN CREEK RD TRF    | 05 | 157-00-00-038.001 | 346.84   |
| OWENS JASON & GINGER T        | 195 WOOD RD              | 06 | 131-00-00-003.001 | 1,228.70 |
| PARKER SAM EST                | 1350 ABBURY RD           | 07 | 073-00-00-041.000 | 60.92    |
| PARKER VIRGINIA               | 1018 BLACKSBURG HWY      | 04 | 153-00-00-010.002 | 369.63   |
| PARRIS WINFRED E              | 131 DOLES LN             | 27 | 032-00-00-119.029 | 88.38    |
| PATALL RAJIV                  | PRELER ST                | 10 | 099-01-00-115.000 | 60.60    |
| PATTERSON FRANK N JR          | 1561 WATKINSVILLE HWY    | 20 | 120-00-00-037.000 | 1,439.09 |
| PATTERSON LARRY E             | 411 BAYCHELOR DR LOT     | 05 | 176-00-00-011.000 | 110.79   |
| PEACE CHARLES D               | COLONY RD LT17           | 27 | 054-00-00-016.009 | 212.36   |
| PEACE CHARLES D               | COLONY RD LT16           | 27 | 054-00-00-016.012 | 144.01   |
| PEELER BOB                    | 4224 CHAMBERLAIN FERRY R | 12 | 039-00-00-052.000 | 212.99   |
| PEELER BOBBY J & NANCY        | CHAMBERLAIN FERRY RD     | 12 | 039-00-00-042.001 | 2,402.24 |
| PEELER RUG COMPANY            | BEASON RD                | 12 | 039-00-00-009.001 | 1,434.32 |
| PEELER RUG COMPANY            | SARRATT CREEK RD         | 12 | 039-00-00-056.001 | 432.19   |
| PENNINGTON JAMES NILES EST    | 147 NILES LN             | 11 | 119-00-00-028.000 | 1,523.12 |
|                               | LANY LN LT15             | 05 | 215-00-00-002.104 | 188.63   |

|                             |                       |    |                   |          |
|-----------------------------|-----------------------|----|-------------------|----------|
| WALKER JOHNNY R JR          | 480 GARNER CREEK RD   | 08 | 223-00-00-017.000 | 1,092.07 |
| WALKER RALPH A LIFE EST     | 529 HOGILL HWY        | 05 | 197-00-00-011.001 | 166.79   |
| WATKINS ROBERT & MARY A     | 412 W ROBINSON ST     | 10 | 099-02-00-016.001 | 233.03   |
| WATTS STANLEY & PEGGY LEE   | 112 WILFORD RD        | 04 | 154-00-00-004.000 | 290.74   |
| WATTS STANLEY M             | WILFORD RD            | 04 | 154-00-00-108.001 | 390.34   |
| WEATHERS BEE CHRIS          | 488 OAK ST LT112 BLK1 | 10 | 099-07-00-115.000 | 603.98   |
| WEATHERS BEE CHRIS          | 403 BECHEN ST         | 10 | 099-07-00-117.000 | 598.00   |
| WEBB BRENDA G               | 143 GOFORTH DR        | 27 | 052-00-00-027.001 | 287.05   |
| WEBB CHARLES J & BRENDA E   | GOFORTH DR            | 27 | 052-00-00-027.001 | 91.02    |
| WEBSTER GLEN S & KIM P      | 2975 UNION HWY        | 29 | 102-03-00-004.000 | 792.93   |
| WESCOTT BITA D              | NATURES TRL LT153     | 18 | 058-00-00-035.000 | 174.31   |
| WEST FLORENCE               | W RUTLEDGE AVE        | 10 | 091-16-00-068.001 | 686.23   |
| WHISONANT MAGGIE B          | 102 WARREN ST         | 09 | 173-06-00-053.000 | 129.55   |
| WHITAKER KENNETH J & LANA G | 812 BALLANGER RD      | 29 | 103-00-00-039.002 | 2,102.12 |
| WHITE BRIAN M & RANDY M     | 306 W CHEROKEE ST     | 09 | 173-04-00-062.000 | 1,140.99 |
| WHITE CAROLYN POSEY         | 365 NANCY CREEK RD    | 23 | 045-00-00-008.002 | 83.50    |
| WHITE DARREN W              | N SHELBY ST           | 23 | 045-00-00-092.000 | 428.87   |
| WHITE DARREN W              | N SHELBY ST           | 09 | 173-08-00-093.000 | 176.56   |
| WHITE ERROL D               | BOLIN RD              | 06 | 134-00-00-009.000 | 198.66   |
| WHITE FATMA                 | BROGGS ST             | 09 | 173-08-00-054.000 | 188.53   |
| WHITE GARY W                | DRAYO RD TRACT 2      | 06 | 114-00-00-012.002 | 138.57   |
| WHITLOCK JAMES R ETAL       | 279 COLONY RD         | 27 | 054-00-00-020.000 | 472.62   |
| WHITLOCK JAMES R ETAL       | HOLLAND HILL RD       | 27 | 054-00-00-031.000 | 91.90    |
| WHITTENBURG RUFUS           | WHITTENBURG DR LT14   | 11 | 084-00-00-004.004 | 61.13    |
| WHITTENBURG JAMES TONEY     | MANNING RD (OFF)      | 05 | 217-00-00-001.009 | 339.87   |
| WILKIE JAMES O II           | 284 DRY FORK RD LT16  | 29 | 124-00-00-006.006 | 221.28   |
| WILKIE THOMAS E             | GOLDMINE RD           | 20 | 138-00-00-041.002 | 411.06   |
| WILL JONATHAN C             | 504 OAK ST            | 10 | 099-07-00-155.000 | 286.44   |
| WILLIAMS JEANNETTE          | SALLIE DR             | 18 | 079-00-00-013.000 | 97.89    |
| WILLIAMS REGINALD L         | 403 WINCHESTER DR LT  | 10 | 091-07-00-018.000 | 305.12   |
| WILSON CHARLES ETAL         | 206 S WILBUR ST       | 09 | 173-12-00-001.000 | 233.03   |
| WILSON JAY                  | 307 PEACHTREE ST      | 10 | 081-13-00-046.000 | 633.60   |
| WOOD MICHAEL W              | 227 CHERRY ST LT11    | 05 | 157-06-00-010.000 | 382.79   |
| WOOD RUSH EST               | 227 CHERRY ST LT11    | 05 | 195-00-00-010.004 | 241.31   |
| WOOD WILLIE LEE SR &        | 602 LITTLE LN ST      | 10 | 099-01-00-145.000 | 183.16   |
| WOLLEY MINNIE               | 399 ISLAND CREEK RD   | 23 | 007-00-00-006.006 | 290.52   |
| WRIGHT DEBRA E              | LOUISE ST             | 11 | 098-07-00-107.000 | 268.46   |
| WYATT ARYBIA 3/4 ETAL 3/4   | 131 COOKSEY DR        | 09 | 173-05-00-006.000 | 348.02   |
| WYATT BILLY                 | 5007 OLD GEORGIA HWY  | 27 | 032-00-00-014.006 | 865.05   |
| WYATT CHERY                 | 201 CHERRY ST         | 10 | 099-07-00-010.000 | 710.80   |
| WYATT ROBERT E              | 93 CYPRESS DR         | 10 | 100-06-00-052.000 | 1,028.34 |
| WYATT ROBERT E              | 219 WESTMORELAND RD   | 05 | 216-00-00-037.005 | 197.95   |
| WYATT ROBERT E              | BRIGHTS RD LT12       | 11 | 119-00-00-018.001 | 148.15   |
| WYATT SANDRA WE ENTERPRISES | DRAYTONVILLE RD & BRI | 11 | 119-00-00-020.000 | 129.52   |
|                             | 2008 THRU 2012 ROLLER | 23 | 017-00-00-035.000 | 182.93   |

## Legal Notice of Delinquent Tax Sale

### State Of South Carolina, County Of Cherokee

NOTICE THE DELINQUENT TAX SALE OF CHEROKEE COUNTY WILL BE HELD IN THE CHEROKEE ADMINISTRATION BUILDING, THE CHEROKEE COUNTY ADMINISTRATION BUILDING LOCATED AT 110 RAILROAD AVENUE, GAFFNEY, SOUTH CAROLINA. THE SALE WILL BE HELD NOVEMBER 4, 2013 AT 10:00 A.M. By virtue of certain tax executions issued by the Cherokee County Treasurer and directed to the Tax Collector, Vernon L. Price, having authority and will sell to the highest bidder for cash or certified funds with immediate compliance extracted on sale day, November 4, 2013 within the usual terms for public sale at the Cherokee County Administration Building located at 110 Railroad Avenue. - Gaffney, South Carolina the following described properties to satisfy unpaid taxes due to the County of Cherokee and all penalties and cost there-on. The following list of properties may be identical tracts and or portions of the subject properties as determined by the County Auditor, Assessor and Treasurer after field investigations.

PAYMENTS FOR TAXES ON THE PROPERTY LISTED BELOW MUST BE PAID BY CASH OR CERTIFIED FUNDS ON OR BEFORE NOVEMBER 1, 2013

IN ORDER TO AVOID THE NOVEMBER 4, 2013 TAX SALE.

IN ORDER TO BID YOU MUST BE PRE-REGISTER BEFORE THE SALE DATE.

YOU CAN DO SO AT THE TAX OFFICE AT 110 RAILROAD AVENUE, GAFFNEY, SC 29340

#### Real Estate

#### Real Estate

#### Real Estate

|                                |                        |    |                   |          |                                |                       |     |                   |          |                             |                       |    |                   |          |
|--------------------------------|------------------------|----|-------------------|----------|--------------------------------|-----------------------|-----|-------------------|----------|-----------------------------|-----------------------|----|-------------------|----------|
| DOVER WILLIAM C                | MC GILL HWY [OFF]      | 05 | 218-00-00-022.004 | 135.79   | MARTIN RICHARD EUGENE          | 283 WENDY DR          | 08  | 211-00-00-056.004 | 209.19   | TATE SHIRLEY GILMORE        | OLD GEORGIA HWY       | 23 | 066-00-00-046.000 | 1,351.57 |
| DOVER WILLIAM C                | BILLIE MISTY RD        | 08 | 224-00-00-005.003 | 243.51   | MATHIS THEODORE & GITHA        | NORTHGATE RD          | 18  | 079-00-00-134.000 | 183.49   | TRAYER JOY COLLINS          | E CHEROKEE ST [OFF]   | 08 | 191-00-00-042.002 | 179.87   |
| DOVER WILLIAM C                | BARDIN TRL : BILLIE H  | 08 | 224-00-00-005.005 | 936.05   | MCCULLOUGH MICHAEL WAYNE ETAL  | 3951 CHEROKEE AVE     | 11  | 137-00-00-011.001 | 985.93   | TROMPKIN PAMELA             | BROAD ST              | 10 | 099-01-00-187.000 | 176.56   |
| DOVER WILLIAM CARL             | MC GILL HWY [OFF]      | 05 | 218-00-00-022.003 | 279.03   | MCDOWELL EUGENE                | 955 SHELBY HWY        | 18  | 115-00-00-115.000 | 113.54   | TROMPKIN PAMELA             | NETTY HILL ST L786    | 10 | 100-10-00-125.000 | 197.43   |
| DOVER WILLIAM CARL             | BARDIN TRL L787,8      | 08 | 224-00-00-005.009 | 851.67   | MCDOWELL EUGENE                | 955 SHELBY HWY        | 18  | 115-00-00-120.060 | 378.01   | TROMPSON CALANDRA E ETAL    | 328 LITTLE HOPE RD    | 04 | 154-00-00-003.000 | 366.70   |
| DOWDLE TOMANSA C               | 117 HENDERSON ST       | 11 | 098-08-00-057.000 | 384.26   | MCDOWELL VICTOR ETAL           | 138 CAMELLIA CIRCLE L | 10  | 080-08-00-075.000 | 967.39   | TROMPSON LARRY & NANCY      | 2005 W BUFORD ST L781 | 10 | 080-07-00-112.000 | 287.05   |
| DUNCAN ERNEST A SR             | 704 BEECH ST L743 BLK  | 10 | 099-07-00-189.000 | 672.12   | MCINTYRE CHARLES DAVID & JANET | 605 W SMITH ST        | 10  | 081-15-00-087.000 | 257.56   | THREAGILL JERRY W           | 3RD AV L789           | 11 | 099-05-00-069.000 | 315.42   |
| DURBIN ROBBY C                 | 1906 CHEROKEE AVE      | 11 | 099-14-00-020.000 | 250.09   | MCINTYRE MARY C EST            | N ACADEMY ST          | 09  | 173-07-00-076.000 | 243.74   | UPTON CYNTHIA REESON        | 467 BEAVER RIDGE RD   | 23 | 047-00-00-039.002 | 207.00   |
| BAKER TERRY LYNN               | 293 CLIFFSIDE HWY      | 13 | 006-00-00-080.000 | 384.05   | MCLAUGHLIN CAROL               | 282 DARWIN RD         | 20  | 141-00-00-017.002 | 197.43   | USALANDSALE.COM LLC         | SHORT ALLEY           | 10 | 099-05-00-124.000 | 895.35   |
| EARLS LEROY B SR TRUST/EST OF  | DAISY LN               | 08 | 192-00-00-046.000 | 1,612.18 | MCMANIN DARRELL LEE            | 628 BALLENGER RD      | 29  | 103-00-00-051.000 | 147.03   | VAHUIS LEFORIA              | SARRATT RD            | 18 | 114-00-00-033.012 | 180.33   |
| EDWARDS MARK W & BETTY N       | 105 PIKE DR            | 13 | 002-00-00-055.000 | 206.02   | MESSER STELL                   | FORD RD               | 20  | 139-00-00-041.001 | 423.03   | VASSEY RUSSELL D JR ETAL    | N GREEN RIVER RD L786 | 13 | 011-00-00-028.000 | 419.32   |
| ELDER STEVE W & DEBORAH L      | 128 GOFORTH RD L722-   | 27 | 052-00-00-023.003 | 585.74   | MILLER FRANK                   | W CARLISLE ST & BROAD | 10  | 099-01-00-130.000 | 290.75   | VAUGHAN BARBARA             | LOOKOUT TOWER RD L781 | 08 | 223-00-00-032.002 | 419.02   |
| ELLIS DEBORAH K                | 116 CARVIEW ST L78L    | 29 | 104-00-00-066.000 | 168.03   | MILLER BRIAN K                 | FIRST ST              | 10  | 099-06-00-032.000 | 666.67   | VAUGHAN CHARLES A JR        | 214 SEITLMAYER ST     | 10 | 099-06-00-034.000 | 126.21   |
| ELLIS DOROTHY H                | 131 CONCORD RD         | 18 | 097-02-00-003.000 | 1,162.47 | MILLWOOD BILLY F & JENNIFER    | GREEN RIVER RD        | 23  | 026-00-00-038.001 | 275.18   | VAUGHAN CHARLES ANDERSON JR | N LIMESTONE ST & 1ST  | 10 | 099-06-00-036.004 | 1,535.58 |
| ELLIS DOROTHY H                | 100 HOLLY HILL DR      | 18 | 097-02-00-023.000 | 1,015.64 | MITCHELL JOHN C III            | 129 HAXTER RD         | 23  | 063-00-00-051.000 | 402.29   | WADE J P & ASKILE           | E LINE ST             | 09 | 173-08-00-067.000 | 200.50   |
| ELLIS LILLIE EST               | CHEROKEE AVE           | 11 | 136-00-00-040.000 | 67.06    | MITCHELL JOHN III              | BURNT MILL RD L7815   | 08  | 214-00-00-016.015 | 107.97   | WALKER BOBBY B JR           | 350 SPOFFORD RIDGE R  | 92 | 007-00-00-046.103 | 204.70   |
| ELLIS PATTI M ETAL TRUSTEES OF | CANNONS CAMPGROUND RD  | 23 | 019-00-00-020.001 | 61.23    | MITCHELL ANNIE                 | 165 BOBBY DR          | 08  | 194-00-00-053.001 | 627.24   | WALKER DANIEL               | 307 WILDERNESS TRL L7 | 05 | 215-00-00-006.021 | 84.82    |
| ELLIS RICHARD D                | 1111 SPRING ST         | 10 | 082-15-00-080.000 | 326.75   | MND PROPERTIES LLC             | 864 VICTORY TRAIL RD  | 11  | 136-00-00-019.001 | 1,157.30 | WALKER DENNIS L             | 327 WHISNANT RD       | 05 | 216-00-00-009.000 | 296.67   |
| ELLIS WILLIE DEAN L/EST THEN   | 531 PLEASANT SCHOOL R  | 18 | 096-00-00-024.001 | 426.07   | MONTGOMERY CHARLES D           | 304 VERMONT DR        | 11  | 098-07-00-054.000 | 958.61   | WALKER JOHNNY R JR          | 480 GARNER CREEK RD   | 08 | 223-00-00-017.000 | 1,092.07 |
| EVANS MICHAEL DEAN &           | 172 CHAMPION FERRY RD  | 12 | 040-00-00-057.006 | 578.39   | MONTGOMERY SULLIVAN            | W CLAREMONT ST & ROBE | 10  | 082-13-00-104.000 | 2,888.82 | WALKER RALPH R LIFE EST     | 529 MCGILL HWY        | 05 | 197-00-00-011.001 | 166.79   |
| FERRILL DENA & HURLEY D        | 1333 WHITE PLAINS RD   | 27 | 033-00-00-016.000 | 251.47   | MOORE FRANK L                  | 103 FOREST HILLS DR   | 10  | 082-00-00-026.000 | 506.50   | WATKINS ROBERT & MARY A     | 412 W ROBINSON ST     | 10 | 099-02-00-016.001 | 233.03   |
| FIELDS ELAINE                  | 100 MINOSA DR L735,3   | 10 | 080-14-00-006.001 | 429.96   | MORGAN DOROTHY A & JACKIE L    | N MOUNTAIN STREET     | 06  | 171-00-00-005.005 | 83.05    | WATTS STANLEY & PEGGY LEE   | 112 WILLFORD RD       | 04 | 154-00-00-004.000 | 290.74   |
| FIRST SOUTH BANK               | JUNIPER DR L785        | 92 | 007-00-00-046.305 | 237.26   | MORGAN PAUL THELMA YVONNE      | 186 ANNS TRL          | 12  | 013-00-00-051.000 | 855.92   | WATTS STANLEY H             | WILFORD RD            | 04 | 154-00-00-108.001 | 390.34   |
| FIRST SOUTH BANK               | JUNIPER DR L787        | 92 | 007-00-00-046.307 | 195.22   | MORGAN SHELLOCK & ETAL         | 122 HUGHEY LAKE RD    | 04  | 154-00-00-011.000 | 369.32   | WESCOFF RITA D              | NATURES TRL L7453     | 18 | 058-00-00-035.000 | 174.31   |
| FITZGERALD DOUGLAS & CHERYL    | QUARTER ROUND RD L788  | 27 | 054-00-00-036.008 | 161.82   | MORRIS STEWART L               | CONCORD RD TRF 5      | 18  | 115-00-00-050.000 | 61.16    | WEST FLORENCE               | W RUTLEDGE AVE        | 10 | 081-16-00-068.001 | 686.23   |
| FORTNER MELISSA                | 418 KILLION DR L7811   | 20 | 120-00-00-108.000 | 283.52   | MOSS JEFFREY DEAN              | CONCORD RD & LEMUEL T | 18  | 115-00-00-050.003 | 61.12    | WHISNANT MAGGIE B           | 102 WARREN ST         | 09 | 173-06-00-053.000 | 129.55   |
| FOWLER PHILLIP R               | 104 MARGROVE ST        | 11 | 082-00-00-064.000 | 980.30   | MULLINAX CYNTHIA B             | CONCORD RD TR45C      | 18  | 115-00-00-050.004 | 348.69   | WHITAKER KENNETH J & LANA G | 812 BALLANGER RD      | 29 | 103-00-00-039.002 | 2,102.12 |
| FOWLER PHILLIP R               | 123 E 3RD ST           | 11 | 099-05-00-077.000 | 582.78   | MULLINAX DONALD & NANCY        | BURNT GIN RD          | 29  | 086-00-00-029.002 | 152.43   | WHITE BRIAN H & RANDY M     | 306 W CHEROKEE ST     | 09 | 173-04-00-062.000 | 1,140.99 |
| FRAZIER JOANNE K               | 1010 W PINE ST         | 04 | 154-15-00-002.000 | 960.04   | MULLINAX SHELIA C              | 166-172 WENDY DR L783 | 08  | 211-00-00-058.000 | 403.75   | WHITE CAROLYN POSEY         | 365 NANCY CREEK RD    | 23 | 045-00-00-008.002 | 83.50    |
| GAFFNEY REDERICK EST           | 305 LEADLINE ST        | 11 | 100-08-00-055.003 | 9,627.53 | MURRAY DANNY & SELENA C        | 200 SADDLE DR L784    | 20  | 120-00-00-101.000 | 1,022.36 | WHITE ERELL D               | BOLIN                 | 05 | 134-00-00-009.000 | 198.56   |
| GALLAHAN CHRISTINE             | 204 SELLIS PERRY AVE   | 10 | 080-00-00-034.000 | 363.49   | MURRAY SELENA C                | 123 MULLINAX FARM RD  | 20  | 160-00-00-013.000 | 211.79   | WHITE GARY W                | BRIDGE                | 09 | 173-08-00-054.000 | 180.53   |
| GALMER FELICIA W               | PINEY KNOS DR          | 11 | 137-00-00-008.002 | 79.52    | MURRAY STEWART L               | 178 WILKINS FARM RD   | 29  | 124-00-00-002.003 | 503.88   | WHITLOCK JAMES R ETAL       | DRAYO RD TRACT        | 06 | 114-00-00-012.002 | 138.57   |
| GALMER CARRIE LIFE EST THEN TO | 308 BRYANT ST L7834    | 10 | 099-05-00-141.000 | 115.57   | MURRAY CHARLES W               | 407 E NOTT ST         | 10  | 082-15-00-072.000 | 906.48   | WHITLOCK JAMES R ETAL       | 279 COLONY RD         | 27 | 054-00-00-020.000 | 472.62   |
| GALMON RUTH M ETAL             | 413 MARION AVE         | 10 | 081-14-00-034.000 | 639.22   | MURRAY SHUBHAN P               | 100 KING ST L786A     | 10  | 099-01-00-141.000 | 725.69   | WHITLOCK JAMES R ETAL       | ROLLAND HILL RD       | 27 | 054-00-00-031.000 | 91.90    |
| GARDNER BOYCE V EST & EDITH    | 2300 LOVE SPRINGS RD   | 23 | 046-00-00-060.000 | 674.35   | NEAL GEORGE E JR               | 711 BURNT MILL RD L78 | 08  | 214-00-00-016.002 | 305.95   | WHITTENBURG RUFUS           | WHITTENBURG DR L784   | 11 | 084-00-00-004.004 | 61.13    |
| GARDNER STEVEN R & HELEN B     | EAGLE RIDGE DR L7824   | 15 | 002-00-00-049.024 | 457.97   | NEED L POLK INC                | 707 10TH ST L7834     | 11  | 099-09-00-071.000 | 254.03   | WHITWORTH JAMES TONEY       | MANHING RD [OFF]      | 05 | 217-00-00-001.008 | 339.87   |
| CASH JONATHAN & ANDREW NEAL    | 268 BORDERS RD         | 08 | 192-00-00-042.000 | 1,177.68 | NED L POLK INC                 | 357 FOSTER LAKE RD    | 06  | 171-00-00-023.000 | 274.62   | WILKIE JAMES D II           | 284 DRY FORK RD L746  | 29 | 124-00-00-006.006 | 221.28   |
| GERSTENACKER ERIK W & DEVONNE  | 2009 THRU 2013 ROLLEBA | 13 | 012-00-00-038.007 | 93.24    |                                | 387 OAKLAND AVE       | 10  | 099-02-00-063.000 | 342.34   |                             |                       |    |                   |          |
| GIBBS SIGARITA C               | 105 HICKORY ST         | 10 | 099-08-00-057.000 | 648.49   |                                | 113 1ST ST L787       | -10 | 099-06-00-030.000 | 342.34   |                             |                       |    |                   |          |

811

# CHEROKEE COUNTY

Return this notice with remittance to:

Cherokee County Tax Collector  
110 Railroad Ave  
Gaffney, SC 29340-2582

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 1182-08-3   | 100-08-00-055.000 | 11       |         |

2008 TAXES

| PROPERTY ASSESSMENT |      |     |      |          |       | X     | PROPERTY TAXES |         | LESS EXEMPTION | LESS L.O.S.T. | 01-15-2009 |
|---------------------|------|-----|------|----------|-------|-------|----------------|---------|----------------|---------------|------------|
| ACRES               | LOTS | BLD | REAL | PERSONAL | TOTAL | LEVY  |                |         |                |               |            |
| 0.06                |      |     | 9870 |          | 9870  | 294.5 | =              | 2906.72 | -              | .00           | 2906.72    |

PROPERTY DESCRIPTION 100-08-00-055.000  
DMINE ST OGLESBY'S MHP  
F SCREEN

| HOW YOUR TAX DOLLARS ARE DISTRIBUTED |         |
|--------------------------------------|---------|
| GENERAL SCHOOLS                      | 1647.31 |
| SCHOOL BOND                          | 296.10  |
| ORDINARY COUNTY                      | 655.36  |
| LIBRARY                              | 42.44   |
| RECREATION                           | 34.55   |
| FIRE DISTRICT                        | 118.44  |
| COUNTY BONDS                         | 51.32   |
| CAPITAL FUND                         | 7.40    |
| C. BLDG FUND                         | 33.56   |
| COMMUNITY COL.                       | 17.77   |
| MUNICIPAL TAX                        | 2.47    |

PENALTY 15%  
COST  
TOTAL PAID

436.01  
46.00  
3388.73

AMOUNT PAID

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

PAID DATE 12/19/12 RP  
POSTMARK DATE 12/19/12

DUP

6% APPR 164450

EP THIS COPY FOR YOUR RECORDS \*\* MUST PRESENT THIS ORIGINAL RECEIPT WHEN REQUESTING REFUND \*\*

# CHEROKEE COUNTY

Return this notice with remittance to:

Cherokee County Tax Collector  
110 Railroad Ave  
Gaffney, SC 29340-2582

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 1117-09-3   | 100-08-00-055.000 | 11       |         |

2009 TAXES

| PROPERTY ASSESSMENT |      |     |      |          |       | X       |                |                |           |                       |  |
|---------------------|------|-----|------|----------|-------|---------|----------------|----------------|-----------|-----------------------|--|
| ACRES               | LOTS | BLD | REAL | PERSONAL | TOTAL | LEVY    | PROPERTY TAXES | LESS EXEMPTION | LESS LOSS |                       |  |
| 2.06                |      |     | 9870 |          | 9870  | X 291.2 | = 2874.14      | - .00          | - 110.35  | 01-15-2010<br>2763.79 |  |

PROPERTY DESCRIPTION 100-08-00-055.000  
DMINE ST OGLESBY'S MHP  
F SCREEN

| HOW YOUR TAX DOLLARS ARE DISTRIBUTED |         |
|--------------------------------------|---------|
| GENERAL SCHOOLS                      | 1647.30 |
| SCHOOL BOND                          | 296.10  |
| ORDINARY COUNTY                      | 636.62  |
| LIBRARY                              | 41.45   |
| RECREATION                           | 33.56   |
| FIRE DISTRICT                        | 110.54  |
| COUNTY BONDS                         | 50.34   |
| CAPITAL FUND                         | 6.91    |
| C. BLDG FUND                         | 32.57   |
| COMMUNITY COL.                       | 16.78   |
| MUNICIPAL TAX                        | 1.97    |

PENALTY 15%  
COST  
TOTAL PAID

414.57  
76.00  
3254.36

AMOUNT PAID

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

PAID DATE 12/19/12 RP  
POSTMARK DATE 12/19/12

DUP

6% APPR 164450

EP THIS COPY FOR YOUR RECORDS \*\* MUST PRESENT THIS ORIGINAL RECEIPT WHEN REQUESTING REFUND \*\*

# CHEROKEE COUNTY

Return this notice with remittance to:

Cherokee County Tax Collector  
110 Railroad Ave  
Gaffney, SC 29340-2582

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 1631-10-5   | 100-08-00-055.000 | 11       |         |

2010 TAXES

| PROPERTY ASSESSMENT |      |     |      |          |       | X       | PROPERTY TAXES |         |   | LESS EXEMPTION | LESS LOST | 01-15-2011 |         |
|---------------------|------|-----|------|----------|-------|---------|----------------|---------|---|----------------|-----------|------------|---------|
| ACRES               | LOTS | BLD | REAL | PERSONAL | TOTAL | LEVY    |                |         |   |                |           |            |         |
| 0.06                |      |     | 5130 |          | 5130  | X 292.0 | =              | 1497.96 | - | .00            | -         | 66.01      | 1431.95 |

PROPERTY DESCRIPTION 100-08-00-055.000  
DMINE ST OGLESBY'S MHP  
F SCREEN

| HOW YOUR TAX DOLLARS ARE DISTRIBUTED |        |
|--------------------------------------|--------|
| GENERAL SCHOOLS                      | 856.20 |
| SCHOOL BOND                          | 153.90 |
| ORDINARY COUNTY                      | 330.88 |
| LIBRARY                              | 21.55  |
| RECREATION                           | 17.44  |
| FIRE DISTRICT                        | 61.56  |
| COUNTY BONDS                         | 26.16  |
| CAPITAL FUND                         | 3.59   |
| C. BLDG FUND                         | 16.93  |
| COMMUNITY COL.                       | 8.72   |
| MUNICIPAL TAX                        | 1.03   |

PENALTY 15%  
COST  
TOTAL PAID

214.79  
76.00  
1722.74

AMOUNT PAID

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

PAID DATE 12/19/12 RPF  
POSTMARK DATE 12/19/12

DUP

6% APPR 85500

EP THIS COPY FOR YOUR RECORDS \*\* MUST PRESENT THIS ORIGINAL RECEIPT WHEN REQUESTING REFUND \*\*

# CHEROKEE COUNTY

Return this notice with remittance to:

Cherokee County Tax Collector  
110 Railroad Ave  
Gaffney, SC 29340-2582

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 1201-11-3   | 100-08-00-055.000 | 11       |         |

2011 TAXES

| PROPERTY ASSESSMENT |      |     |      |          |       | X     |                |                |           |            |  |
|---------------------|------|-----|------|----------|-------|-------|----------------|----------------|-----------|------------|--|
| ACRES               | LOTS | BLD | REAL | PERSONAL | TOTAL | LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS LOSS | 01-15-2012 |  |
| 0.06                |      |     | 5130 |          | 5130  | 292.0 | = 1497.96      | - .00          | - 141.16  | 1356.80    |  |

PROPERTY DESCRIPTION 100-08-00-055.000  
DMINE ST OGLESBY'S MHP  
F SCREEN

| HOW YOUR TAX DOLLARS ARE DISTRIBUTED |        |
|--------------------------------------|--------|
| GENERAL SCHOOLS                      | 856.20 |
| SCHOOL BOND                          | 153.90 |
| ORDINARY COUNTY                      | 330.88 |
| LIBRARY                              | 21.55  |
| RECREATION                           | 17.44  |
| FIRE DISTRICT                        | 61.56  |
| COUNTY BONDS                         | 26.16  |
| CAPITAL FUND                         | 20.52  |
| C. BLDG FUND                         | 16.93  |
| COMMUNITY COL.                       | 8.72   |
| MUNICIPAL TAX                        | 1.03   |

PENALTY 15%  
COST  
TOTAL PAID

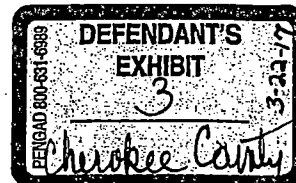
203.52  
76.00  
1636.32

AMOUNT PAID

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/% GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY S C 29341

PAID DATE 12/19/12 RP  
POSTMARK DATE 12/19/12

DUP



110

0.\*

3.388.73+

3.254.36+

1.722.74+

1.636.32+

004

10.002.15\*

FROM ALL TO ALL  
 OPERATOR ALL  
 RECEIPT DATE 12/19/12 12/19/12  
 ISSUE DATE ALL

DELINQUENT COLLECTIONS REPORT  
 WALKINS  
 CHEROKEE  
 FOR TAX YEAR(S)- ALL

DISTRICT ALL  
 TOWN AL  
 TYPE A

PAGE 1

| RECEIPT    | NAME                 | OPR | DATE     | CHK NO | COUNTY TAX | CNTY EX | RES EX | CITY TAX | CITY EX | COST  | PEN % | PENALTY/ABATD/FEE | NET TAXES |
|------------|----------------------|-----|----------|--------|------------|---------|--------|----------|---------|-------|-------|-------------------|-----------|
| 008469-113 | ERWIN PEGGY M        | RP  | P 121912 | 7924   | 186.88     | 26.25   | 106.82 | .00      | .00     | .00   | .1500 | 8.07              | 61.88     |
| 017873-115 | FARIS DARBY M        | RP  | P 121912 | 027333 | 1314.00    | 185.74  | 751.05 | .00      | .00     | .00   | .1000 | 37.72             | 414.93    |
| 021182-083 | OGLESBY MH PRK/ REDE | RP  | P 121912 | 3379   | 2906.72    | .00     | .00    | .00      | .00     | 46.00 | .1500 | 436.01            | 3,388.73  |
| 021117-093 | OGLESBY MH PRK/ REDE | RP  | P 121912 | 3379   | 2874.14    | 110.35  | .00    | .00      | .00     | 76.00 | .1500 | 414.57            | 3,254.36  |
| 021201-113 | OGLESBY MH PRK/ REDE | RP  | P 121912 | 3379   | 1497.96    | 141.16  | .00    | .00      | .00     | 76.00 | .1500 | 203.52            | 1,636.32  |
| 011631-105 | OGLESBY MH PRK/ REDE | RPF | P 121912 | 3379   | 1497.96    | 66.01   | .00    | .00      | .00     | 76.00 | .1500 | 214.79            | 1,722.74  |
| 017872-115 | SMITH SHELBY JEAN    | RP  | P 121912 |        | 196.00     | 79.17   | 116.83 | .00      | .00     | .00   |       |                   | .00       |

| ASSESSED | COUNTY TAX | COUNTY EX | RES EX | COUNTY NET | CITY TAX | CITY EX | CITY NET | PENALTY-ABATED/FEE | NET TAXES |
|----------|------------|-----------|--------|------------|----------|---------|----------|--------------------|-----------|
|----------|------------|-----------|--------|------------|----------|---------|----------|--------------------|-----------|

RCPT DATE 121912

TOTAL RECORDS: 7

35840

10,473.66

529.51

974.70

8,890.28

.00

.00

.00

1,314.68

10,478.96

COST1

20.00

COST2

80.00

COST3

90.00

COST4

84.00

COST

274.00

WALKIN TOT

TOTAL RECORDS: 7

35840

10,473.66

529.51

974.70

8,890.28

.00

.00

.00

1,314.68

10,478.96

COST1

20.00

COST2

80.00

COST3

90.00

COST4

84.00

COST

274.00

OPERATOR FROM TO  
ALL  
RECEIPT DATE 12/19/12 12/19/12  
ISSUE DATE ALL

DELINQUENT COLLECTIONS REPORT

CHEROKEE  
FOR TAX YEAR(S)- ALL

DISTRICT ALL  
TOWN AL  
TYPE A

PAGE 2

| RECEIPT | NAME | OPR | DATE | CHK NO | COUNTY TAX | CNTY EX | RES EX | CITY TAX | CITY EX | COST | PEN % | PENALTY/ABATD/FEE | NET TAXES |
|---------|------|-----|------|--------|------------|---------|--------|----------|---------|------|-------|-------------------|-----------|
|---------|------|-----|------|--------|------------|---------|--------|----------|---------|------|-------|-------------------|-----------|

| ASSESSED | COUNTY TAX | COUNTY EX | RES EX | COUNTY NET | CITY TAX | CITY EX | CITY NET | PENALTY-ABATED/FEE | NET TAXES |
|----------|------------|-----------|--------|------------|----------|---------|----------|--------------------|-----------|
|----------|------------|-----------|--------|------------|----------|---------|----------|--------------------|-----------|

TOTAL PAID

TOTAL RECORDS: 7

|       |             |             |             |             |     |     |     |          |           |
|-------|-------------|-------------|-------------|-------------|-----|-----|-----|----------|-----------|
| 35840 | 10,473.66   | 529.51      | 974.70      | 8,890.28    | .00 | .00 | .00 | 1,314.68 | 10,478.96 |
|       |             | 79.17HE     |             |             |     |     |     |          |           |
|       | COST1 20.00 | COST2 80.00 | COST3 90.00 | COST4 84.00 |     |     |     | 274.00   |           |

TOTAL YTD PAID THRU 12/18/12

TOTAL RECORDS: 41533

|           |                 |                 |                 |                 |     |     |                         |             |               |
|-----------|-----------------|-----------------|-----------------|-----------------|-----|-----|-------------------------|-------------|---------------|
| 146708247 | 38,772,869.16   | 464,604.82      | 4131,096.11     | 33,440,562.42   | .00 | .00 | .00                     | 2230,520.52 | 36,046,545.29 |
|           |                 | 736,605.81HE    |                 |                 |     |     |                         |             |               |
|           | COST1 145693.34 | COST2 373683.50 | COST3 150925.35 | COST4 113688.25 |     |     |                         |             |               |
|           |                 |                 |                 |                 |     |     | COST 783,990.44         |             |               |
|           |                 |                 |                 |                 |     |     | ABAT 423,166.45-        |             |               |
|           |                 |                 |                 |                 |     |     | FEE 14,638.36           |             |               |
|           |                 |                 |                 |                 |     |     | (FEE PENALTY 1,648.74 ) |             |               |
|           |                 |                 |                 |                 |     |     | (FEE COST 5.00 )        |             |               |

TOTAL YTD PAID THRU 12/19/12

TOTAL RECORDS: 41540

|           |                 |                 |                 |                 |     |     |                         |             |               |
|-----------|-----------------|-----------------|-----------------|-----------------|-----|-----|-------------------------|-------------|---------------|
| 146744087 | 38,783,342.82   | 465,134.33      | 4132,070.81     | 33,449,452.70   | .00 | .00 | .00                     | 2231,835.20 | 36,057,024.25 |
|           |                 | 736,684.98HE    |                 |                 |     |     |                         |             |               |
|           | COST1 145713.34 | COST2 373763.50 | COST3 151015.35 | COST4 113772.25 |     |     |                         |             |               |
|           |                 |                 |                 |                 |     |     | COST 784,264.44         |             |               |
|           |                 |                 |                 |                 |     |     | ABAT 423,166.45-        |             |               |
|           |                 |                 |                 |                 |     |     | FEE 14,638.36           |             |               |
|           |                 |                 |                 |                 |     |     | (FEE PENALTY 1,648.74 ) |             |               |
|           |                 |                 |                 |                 |     |     | (FEE COST 5.00 )        |             |               |

# County Mapping Card

REVISED (1983-84)

TAX MAP NUMBER

DIS

LOCATION

100-08-00-056

19

LEGAL DESCRIPTION

1. NAME Gaffney Mae Sue DEED DATE 4-19-85 DEED 120427 PLAT 109 944  
ADDRESS 816 S Jackson St Coffeyville CONSIDERATION 115 ACRES/LOTS 1 lot

2. NAME Halsey Bernay Fredrick DEED DATE 7-11-95 DEED 140 171 PLAT 109 944  
ADDRESS \_\_\_\_\_ CONSIDERATION 5.00 ACRES/LOTS 1

3. NAME \_\_\_\_\_ DEED DATE \_\_\_\_\_ DEED \_\_\_\_\_ PLAT \_\_\_\_\_  
ADDRESS \_\_\_\_\_ CONSIDERATION \_\_\_\_\_ ACRES/LOTS \_\_\_\_\_

4. NAME \_\_\_\_\_ DEED DATE \_\_\_\_\_ DEED \_\_\_\_\_ PLAT \_\_\_\_\_  
ADDRESS \_\_\_\_\_ CONSIDERATION \_\_\_\_\_ ACRES/LOTS \_\_\_\_\_

5. NAME \_\_\_\_\_ DEED DATE \_\_\_\_\_ DEED \_\_\_\_\_ PLAT \_\_\_\_\_  
ADDRESS \_\_\_\_\_ CONSIDERATION \_\_\_\_\_ ACRES/LOTS \_\_\_\_\_

6. NAME \_\_\_\_\_ DEED DATE \_\_\_\_\_ DEED \_\_\_\_\_ PLAT \_\_\_\_\_  
ADDRESS \_\_\_\_\_ CONSIDERATION \_\_\_\_\_ ACRES/LOTS \_\_\_\_\_

CHEROKEE COUNTY

MAPPING WORK CARD

AERIAL PHOTO REF. NO.

TAX MAP NUMBER

TAX RECEIPT NO.

DISTRICT

DEED DATE

DEED REF.

PLAT REF.

100-08-00-056

17167

19

120427

109 944

109 944

CLASS CODE

NAME OGLESBY LULA GAFFNEY

ADDRESS LINE 2 % C D WILSON

ADDRESS LINE 3 GAFFNEY S C

ADDRESS LINE 4

ACRES:

1

LOTS:

BLDS:

1

MAPPED-

LEGAL DESCRIPTION:

LOCATION: W B PALMER + PORTER

Lead Mine Rd

1. CONSIDERATIONS:

4.9.69

70 293

2. CONSIDERATIONS:

9.30.68

64 393

3. CONSIDERATIONS:

4. CONSIDERATIONS:

5. CONSIDERATIONS:

6. CONSIDERATIONS:

7. CONSIDERATIONS:

8. CONSIDERATIONS:

123

NE1...OGLESBY LULA G & HASLEY BERNAY.  
NE2...305 LEADMINE ROAD  
NE3...GAFFNEY S C  
NE4...

#2

P.....29702

STRICT...19

TOWN..

FIRE..

IC1....305 LEADMINE RD

IC2....77 VOGUE 7286

XEMPT..

DELETE..

TOTAL MKT.. 2,700

LAND..

LETTER..

TOTAL TAX.. 2,700

BLDG..

2,700 ACTIVITY..03/19/93

S/1 com PDQ <sp

DY = Enter

Caps Num

(TUESDAY)

A S S E S S O R S O F F I C E

07/16/96

CURRENT YEAR - CHANGES

C100

ENTER FUNCTION...

MAP#..100-08-00-055.000 M 00368389

INE1...OGLESBY LULA

INE2...305 LEADMINE ROAD

INE3...GAFFNEY S C

INE4...

IP.....29340

STRICT...19

TOWN..

FIRE..

IC1....T 70 12X54 SANTEE NO 2

IC2....FR AMY MAYNOR

XEMPT..

DELETE..

TOTAL MKT.. 2,800

LAND..

LETTER..

TOTAL TAX.. 2,800

BLDG..

2,800 ACTIVITY..01/11/95

S/1 com PDQ <sp

DY = Enter

Caps Num

(TUESDAY)

A S S E S S O R S O F F I C E

07/16/96

CURRENT YEAR - CHANGES

C100

ENTER FUNCTION...

MAP#..100-08-00-055.000 M 00387489

INE1...OGLESBY LULA

INE2...

INE3...305 LEADMINE RD

INE4...GAFFNEY, SC

IP.....29340

STRICT...19

TOWN..

FIRE..

IC1....T 72 12X50

IC2....

XEMPT..

DELETE..

124

1



CHEROKEE COUNTY, SOUTH CAROLINA  
LEE S. HARMON  
COUNTY CLERK, ATTORNEY AT LAW

# OFFICE OF THE COUNTY ASSESSOR & COUNTY ADDRESSING

P. O. BOX 1405  
GAFFNEY, SOUTH CAROLINA 29342-1405  
TELEPHONE: (864) 487-2552  
FAX: (864) 487-2555

#3

SEE, DATE CHANGED  
LON KIDD  
2000 487-2555

DATE: 8-16-00

THIS IS TO VERIFY THAT Hasley Bernay Frederick OWNS  
PROPERTY LOCATED IN CHEROKEE COUNTY. TAX MAP# 100-08-00-056  
THIS PROPERTY IS LOCATED AT 1005 Leadmine Rd.  
PROPERTY VALUE IS: LOTS/ACREAGE AMT. 1.00 VAL 3,300  
BLDGs # 1 VAL 34,200

DEED REFERENCE 14 @ 171

SHOULD YOU HAVE ANY QUESTIONS CONCERNING THIS, PLEASE CALL THIS  
OFFICE.

SINCERELY,

LEE S. HARMON, CG 1297  
CHEROKEE CO. ASSESSOR

TAD INITIALS JAC

15000.00  
"Daughter"

# CHEROKEE COUNTY

#4

1998 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 007808-98-5 | 100-08-00-056.000 | 19       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLK | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |



## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |        |
|--------------------|--------|
| 01-17-99           | 333.75 |
|                    | 172.80 |
|                    | 160.95 |
| AMOUNT DUE         |        |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

1998 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 007808-98-5 | 100-08-00-056.000 | 19       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLK | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |



## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |        |
|--------------------|--------|
| 01-17-99           | 333.75 |
|                    | 172.80 |
|                    | 160.95 |
| AMOUNT DUE         |        |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

AMT DUE AFTER 01/17/99 165.78  
AMT DUE AFTER 02/01/99 177.05  
AMT DUE AFTER 03/16/99 190.09  
ISSUED 02/01/99 LL DUE

# CHEROKEE COUNTY

1998 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 007808-98-5 | 100-08-00-056.000 | 19       |         |

| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLK | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |



## STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 22.20  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.10   |
| RECREATION           | 4.95   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 6.45   |
| CAPITAL PROJECT FUND | 1.35   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

| PAY THIS AMOUNT BY |        |
|--------------------|--------|
| 01-17-99           | 333.75 |
|                    | 172.80 |
|                    | 160.95 |
| AMOUNT DUE         |        |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
CORRECTED NOTICE  
4% APPR 37500  
HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

AMT DUE AFTER 01/17/99 165.78  
AMT DUE AFTER 02/01/99 177.05  
AMT DUE AFTER 03/16/99 190.09  
ISSUED 02/01/99 LL DUE

126

1999 TAXES

#3

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010215-99-3 | 100-08-00-056.000 | 19       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

X

| LEVY  |
|-------|
| 224.9 |

| PROPERTY TAXES |
|----------------|
| 337.35         |

| LESS EXEMPTION |
|----------------|
| .00            |

| LESS L.O.S.T. |
|---------------|
| .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

## CHEROKEE COUNTY

ISSUED 09/20/99

DUP

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010215-99-3 | 100-08-00-056.000 | 19       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

X

| LEVY  |
|-------|
| 224.9 |

| PROPERTY TAXES |
|----------------|
| 337.35         |

| LESS EXEMPTION |
|----------------|
| .00            |

| LESS L.O.S.T. |
|---------------|
| .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

TAX NOTICE

ISSUED 09/20/99

DUP

## CHEROKEE COUNTY

1999 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010215-99-3 | 100-08-00-056.000 | 19       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   |      | 1   | 1500                |          | 1500  |

X

| LEVY  |
|-------|
| 224.9 |

| PROPERTY TAXES |
|----------------|
| 337.35         |

| LESS EXEMPTION |
|----------------|
| .00            |

| LESS L.O.S.T. |
|---------------|
| .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2000         |
| 337.35             |
| 172.80             |
| 164.55             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000

305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

STATE PROPERTY TAX RELIEF BENEFIT SAVINGS

|                      |        |
|----------------------|--------|
| GENERAL SCHOOLS      | 205.35 |
| SCHOOL BOND          | 16.95  |
| ORDINARY COUNTY      | 88.35  |
| LIBRARY              | 5.40   |
| RECREATION           | 5.25   |
| FIRE DISTRICT        | .00    |
| COUNTY BONDS         | 7.05   |
| CAPITAL PROJECT FUND | 3.00   |
| COMMUNITY COLLEGE    | 6.00   |
| AIRPORT FUND         | .00    |
| MUNICIPAL TAX        |        |

ISSUED 09/20/99

DUP

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# CHEROKEE COUNTY

2000 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 205.35 |
| SCHOOL BOND                               | 12.30  |
| ORDINARY COUNTY                           | 90.90  |
| LIBRARY                                   | 6.00   |
| RECREATION                                | 5.25   |
| FIRE DISTRICT                             | 15.00  |
| COUNTY BONDS                              | 7.05   |
| CAPITAL PROJECT FUND                      | 3.00   |
| S.T. LOAN                                 | 6.00   |
| AIRPORT FUND                              | .00    |
| MUNICIPAL TAX                             |        |

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

2000 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 205.35 |
| SCHOOL BOND                               | 12.30  |
| ORDINARY COUNTY                           | 90.90  |
| LIBRARY                                   | 6.00   |
| RECREATION                                | 5.25   |
| FIRE DISTRICT                             | 15.00  |
| COUNTY BONDS                              | 7.05   |
| CAPITAL PROJECT FUND                      | 3.00   |
| S.T. LOAN                                 | 6.00   |
| AIRPORT FUND                              | .00    |
| MUNICIPAL TAX                             |        |

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

2000 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010553-00-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |          | PROPERTY ASSESSMENT |          |       |
|--------|----------|---------------------|----------|-------|
| ACRES  | LOTS BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1        | 1500                |          | 1500  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 233.9 | 350.85         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2001         |
| 350.85             |
| 172.80             |
| 5.34               |
| 183.39             |
| AMOUNT DUE         |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |
|-------------------------------------------|--------|
| GENERAL SCHOOLS                           | 205.35 |
| SCHOOL BOND                               | 12.30  |
| ORDINARY COUNTY                           | 90.90  |
| LIBRARY                                   | 6.00   |
| RECREATION                                | 5.25   |
| FIRE DISTRICT                             | 15.00  |
| COUNTY BONDS                              | 7.05   |
| CAPITAL PROJECT FUND                      | 3.00   |
| S.T. LOAN                                 | 6.00   |
| AIRPORT                                   | .00    |
| MUNICIPAL TAX                             |        |

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

ISSUED 09/14/00

DUP

128

# CHEROKEE COUNTY

2001 TAXES

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010752-01-3         | 100-08-00-056.000 | 11       |         |
| COUNTS              |                   |          |         |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

| LEVY                                      | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------------------------------------------|----------------|----------------|---------------|
| 257.0                                     | 385.50         | .00            | .00           |
| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |                |                |               |
| GENERAL SCHOOLS                           |                | 240.60         | PENALTY 10%   |
| SCHOOL BOND                               |                | 10.20          |               |
| ORDINARY COUNTY                           |                | 93.90          |               |
| LIBRARY                                   |                | 6.00           |               |
| RECREATION                                |                | 5.25           |               |
| FIRE DISTRICT                             |                | 15.00          |               |
| COUNTY BONDS                              |                | 5.55           |               |
| CAPITAL PROJECT FUND                      |                | 3.00           |               |
| S.T. LOAN                                 |                | 6.00           |               |
| AIRPORT FUND                              |                | .00            |               |
| MUNICIPAL TAX                             |                |                |               |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

7

ISSUED 09/30/01

DUP

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

# CHEROKEE COUNTY

2001 TAXES

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010752-01-3         | 100-08-00-056.000 | 11       |         |
| COUNTS              |                   |          |         |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

TAX NOTICE

| LEVY                                      | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------------------------------------------|----------------|----------------|---------------|
| 257.0                                     | 385.50         | .00            | .00           |
| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |                |                |               |
| GENERAL SCHOOLS                           |                | 240.60         | PENALTY 10%   |
| SCHOOL BOND                               |                | 10.20          |               |
| ORDINARY COUNTY                           |                | 93.90          |               |
| LIBRARY                                   |                | 6.00           |               |
| RECREATION                                |                | 5.25           |               |
| FIRE DISTRICT                             |                | 15.00          |               |
| COUNTY BONDS                              |                | 5.55           |               |
| CAPITAL PROJECT FUND                      |                | 3.00           |               |
| S.T. LOAN                                 |                | 6.00           |               |
| AIRPORT FUND                              |                | .00            |               |
| MUNICIPAL TAX                             |                |                |               |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

ISSUED 09/30/01

DUP

# CHEROKEE COUNTY

2001 TAXES

|                     |                   |          |         |
|---------------------|-------------------|----------|---------|
| RECEIPT NO.         | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 010752-01-3         | 100-08-00-056.000 | 11       |         |
| COUNTS              |                   |          |         |
| ACRES               | LOTS              | BLD      |         |
| 1.00                | 1                 |          |         |
| PROPERTY ASSESSMENT |                   |          |         |
| REAL                | PERSONAL          | TOTAL    |         |
| 1500                |                   | 1500     |         |



PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 37500

HALSEY BERNAY FREDERICK

816 S JOHNSON STREET  
GAFFNEY SC 29340

| LEVY                                      | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------------------------------------------|----------------|----------------|---------------|
| 257.0                                     | 385.50         | .00            | .00           |
| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |                |                |               |
| GENERAL SCHOOLS                           |                | 240.60         | PENALTY 10%   |
| SCHOOL BOND                               |                | 10.20          |               |
| ORDINARY COUNTY                           |                | 93.90          |               |
| LIBRARY                                   |                | 6.00           |               |
| RECREATION                                |                | 5.25           |               |
| FIRE DISTRICT                             |                | 15.00          |               |
| COUNTY BONDS                              |                | 5.55           |               |
| CAPITAL PROJECT FUND                      |                | 3.00           |               |
| S.T. LOAN                                 |                | 6.00           |               |
| AIRPORT FUND                              |                | .00            |               |
| MUNICIPAL TAX                             |                |                |               |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2002         |
| 385.50             |
| 172.80             |
| 21.27              |
| 233.97             |
| AMOUNT DUE         |

ISSUED 09/30/01

DUP

129

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1    |     | 2040                |          | 2040  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 252.0 | 514.08         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
| 363.51             |
| <b>AMOUNT DUE</b>  |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |             |
|-------------------------------------------|--------|-------------|
| GENERAL SCHOOLS                           | 318.24 | PENALTY 03% |
| SCHOOL BOND                               | 24.68  |             |
| ORDINARY COUNTY                           | 118.31 |             |
| LIBRARY                                   | 7.55   |             |
| RECREATION                                | 6.53   |             |
| FIRE DISTRICT                             | 20.40  |             |
| COUNTY BONDS                              | 6.94   |             |
| CAPITAL PROJECT FUND                      | 3.88   |             |
| S.T. LOAN                                 | 7.55   |             |
| AIRPORT FUND                              | .00    |             |
| MUNICIPAL TAX                             |        |             |

TAX NOTICE

Please return this notice with remittance to  
Jackie W. Williams, County Treasurer  
P.O. Box 1267  
Gaffney, S.C. 29342

ISSUED 11/04/02 DUE

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1    |     | 2040                |          | 2040  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 252.0 | 514.08         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
| 363.51             |
| <b>AMOUNT DUE</b>  |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |             |
|-------------------------------------------|--------|-------------|
| GENERAL SCHOOLS                           | 318.24 | PENALTY 03% |
| SCHOOL BOND                               | 24.68  |             |
| ORDINARY COUNTY                           | 118.31 |             |
| LIBRARY                                   | 7.55   |             |
| RECREATION                                | 6.53   |             |
| FIRE DISTRICT                             | 20.40  |             |
| COUNTY BONDS                              | 6.94   |             |
| CAPITAL PROJECT FUND                      | 3.88   |             |
| S.T. LOAN                                 | 7.55   |             |
| AIRPORT FUND                              | .00    |             |
| MUNICIPAL TAX                             |        |             |

TAX NOTICE

ISSUED 11/04/02 DUE

# CHEROKEE COUNTY

2002 TAXES

| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
|-------------|-------------------|----------|---------|
| 010679-02-3 | 100-08-00-056.000 | 11       |         |



| COUNTS |      |     | PROPERTY ASSESSMENT |          |       |
|--------|------|-----|---------------------|----------|-------|
| ACRES  | LOTS | BLD | REAL                | PERSONAL | TOTAL |
| 1.00   | 1    |     | 2040                |          | 2040  |

| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
|-------|----------------|----------------|---------------|
| 252.0 | 514.08         | .00            | .00           |

| PAY THIS AMOUNT BY |
|--------------------|
| 01-15-2003         |
| 514.08             |
| 161.16             |
| 10.59              |
| 363.51             |
| <b>AMOUNT DUE</b>  |

PROPERTY DESCRIPTION 100-08-00-056.000  
305 LEADLINE ST  
140 171 10G LEE  
4% APPR 50900  
HALSEY BERNAY FREDERICK  
816 S JOHNSON STREET  
GAFFNEY SC 29340

| STATE PROPERTY TAX RELIEF BENEFIT SAVINGS |        |             |
|-------------------------------------------|--------|-------------|
| GENERAL SCHOOLS                           | 318.24 | PENALTY 03% |
| SCHOOL BOND                               | 24.68  |             |
| ORDINARY COUNTY                           | 118.31 |             |
| LIBRARY                                   | 7.55   |             |
| RECREATION                                | 6.53   |             |
| FIRE DISTRICT                             | 20.40  |             |
| COUNTY BONDS                              | 6.94   |             |
| CAPITAL PROJECT FUND                      | 3.88   |             |
| S.T. LOAN                                 | 7.55   |             |
| AIRPORT FUND                              | .00    |             |
| MUNICIPAL TAX                             |        |             |

ISSUED 11/04/02 DUE

130

#7

JACKIE W. WILLIAMS, COUNTY TREASURER  
P.O. BOX 1267 GAFFNEY, S.C. 29342

CHEROKEE COUNTY

TAX RECEIPT - KEEP THIS COPY FOR YOUR RECORDS

|             |                   |          |         |
|-------------|-------------------|----------|---------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 009194-04-1 | 100-08-00-055.003 | 11       |         |

|        |      |                     |          |
|--------|------|---------------------|----------|
| COUNTS |      | PROPERTY ASSESSMENT |          |
| ACRES  | LOTS | REAL                | PERSONAL |
| .94    | 2    | 6450                |          |
|        |      | TOTAL               |          |
|        |      | 6450                |          |

X

|       |                |                |               |
|-------|----------------|----------------|---------------|
| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
| 254.0 | 1638.30        | .00            | .00           |

2004 TAXES

PROPERTY DESCRIPTION: 100-08-00-055.003  
DAN JEFFERIES-PALMER-KIRBY  
6% APPR 107500

|                      |         |
|----------------------|---------|
| GENERAL SCHOOLS      | 1006.20 |
| SCHOOL BOND          | 74.82   |
| ORDINARY COUNTY      | 374.09  |
| LIBRARY              | 23.87   |
| RECREATION           | 20.64   |
| FIRE DISTRICT        | 77.40   |
| COUNTY BONDS         | 21.93   |
| CAPITAL PROJECT FUND | 28.38   |
| COMMUNITY COLLEGE    | 10.97   |
| AIRPORT FUND         | .00     |
| MUNICIPAL TAX        |         |

|             |         |
|-------------|---------|
| TOTAL PAID  | 1638.30 |
| AMOUNT PAID |         |

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

IF PAYMENT IS MADE BY A CHECK THAT FAILS TO BE HONORED BY THE BANK, THIS RECEIPT IS NULL AND VOID. DUP

PAID DATE 01/13/05 H 1  
POSTMARK DATE 01/13/05

\*\* MUST PRESENT THIS ORIGINAL RECEIPT WHEN REQUESTING REFUND \*\*

BRENDA W. HALSEY  
204 Ellis Ferry Rd  
Gaffney, SC 29341

1320

01-13-05

CHEROKEE COUNTY, SC \$1638.30

One thousand six hundred thirty eight and 30/100

WACHOVIA

100-08-00-055.003

009194-04-1

JACKIE W. WILLIAMS, COUNTY TREASURER  
P.O. BOX 1267 GAFFNEY, S.C. 29342

CHEROKEE COUNTY

TAX RECEIPT - KEEP THIS COPY FOR YOUR RECORDS

2005 TAXES

|             |                   |          |         |
|-------------|-------------------|----------|---------|
| RECEIPT NO. | MAP REFERENCE NO. | DISTRICT | VEHICLE |
| 009256-05-3 | 100-08-00-055.003 | 11       |         |

|        |      |                     |          |
|--------|------|---------------------|----------|
| COUNTS |      | PROPERTY ASSESSMENT |          |
| ACRES  | LOTS | REAL                | PERSONAL |
| .94    | 2    | 6450                |          |
|        |      | TOTAL               |          |
|        |      | 6450                |          |

X

|       |                |                |               |
|-------|----------------|----------------|---------------|
| LEVY  | PROPERTY TAXES | LESS EXEMPTION | LESS L.O.S.T. |
| 259.4 | 1673.13        | .00            | .00           |

PROPERTY DESCRIPTION: 100-08-00-055.003  
DAN JEFFERIES-PALMER-KIRBY  
6% APPR 107500

|                      |         |
|----------------------|---------|
| GENERAL SCHOOLS      | 1006.20 |
| SCHOOL BOND          | 77.40   |
| ORDINARY COUNTY      | 406.34  |
| LIBRARY              | 23.87   |
| RECREATION           | 20.64   |
| FIRE DISTRICT        | 77.40   |
| COUNTY BONDS         | 21.93   |
| CAPITAL PROJECT FUND | 28.38   |
| COMMUNITY COLLEGE    | 10.97   |
| AIRPORT FUND         | .00     |
| MUNICIPAL TAX        |         |

TOTAL PAID 1673.13

AMOUNT PAID

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

IF PAYMENT IS MADE BY A CHECK THAT FAILS TO BE HONORED BY THE BANK, THIS RECEIPT IS NULL AND VOID. DUP

PAID DATE 01/17/06 H 1  
POSTMARK DATE 01/17/06

\*\* MUST PRESENT THIS ORIGINAL RECEIPT WHEN REQUESTING REFUND \*\*

BRENDA W. HALSEY  
204 Ellis Ferry Rd  
Gaffney, SC 29341

1321

01-18-06

CHEROKEE COUNTY TREASURER

\$1673.13

One thousand six hundred seventy three and 13/100

WACHOVIA

100-08-00-055.003

009256-05-3

131

Enter Function...

410

-----  
A-GAFFNEY REDERICK EST                    009123-03-3 100-08-00-055.003  
305 LEADMINE STREET                    11 P 1876.44                    DAN JEFFERIES-PALMER-KI  
  
B-GAFFNEY REDERICK EST                    009639-08-3 100-08-00-055.003  
% BRENDA HALSEY                    11    2230.46                    305 LEADMINE ST  
  
C-GAFFNEY REDERICK EST                    009613-09-3 100-08-00-055.003  
% BRENDA HALSEY                    11    1875.12                    305 LEADMINE ST  
  
D-GAFFNEY REDERICK EST                    009664-10-3 100-08-00-055.003  
% BRENDA HALSEY                    11    1848.36                    305 LEADMINE ST  
  
E-GAFFNEY RETIREMENT LLC                    GF 016589-09-6 BP MAGNOLIAS OF GAFFNEY  
4550 LENA DR STE 225                    10 P 477.10  
  
F-GAFFNEY SHANNON                    014975-07-5 054-00-00-018.000  
% SHANNON GAFFNEY                    27 P    .00                    253 COLONY ROAD

D=DELQ B=BNKRPTCY C=BAD CHK R=APPRVD RFND A=PNLTY ABTD T=TAG RNWD S=SALE

132

**TAX COLLECTOR'S TAX TITLE-DELINQUENT LAND SALE**

THE Gaffney Ledger 10-30-13

The State of South Carolina, )  
COUNTY OF CHEROKEE )

NO TITLE OPINION

#11

**TO ALL WHOM THESE PRESENTS MAY CONCERN:**

**WHEREAS**, by an Act of the General Assembly of the State of South Carolina, entitled "An Act in Relation to Forfeited Lands, Delinquent Lands, and Collection of Taxes," approved December 24, 1887, and Acts amendatory thereof it is provided that hereafter, immediately upon the expiration of the time allowed by the law for the payment of taxes in any year, the County Treasurer of each County shall, and is hereby authorized and directed, to issue in the name of the State a warrant or execution in duplicate, against each defaulting taxpayer in his County, signed by him in his official capacity, directed to the Delinquent Tax Collector of his County, requiring and commanding him to levy the same by distress and sale of so much of the defaulting taxpayer's estate, real or personal, or both, as may be sufficient to satisfy the taxes, State, Schools, County and Special, of such defaulter, specifying therein the aggregate amount of all of his taxes as well as the amount to each fund; and

**WHEREAS, IT IS FURTHER PROVIDED BY SAID** Act, and Amendatory Acts, that under and by virtue of said warrant or execution, the Tax Collector shall seize and take exclusive possession of so much of the defaulting taxpayer's estate, real or personal, or both, as may be necessary to raise the sum of money mentioned therein, and the charges thereon, and after due advertisement sell the same before the Court House door of the County, on a regular sales day, and within the usual hours for public sales, for cash, give to the purchaser (upon his complying with the terms of sale) a receipt for the purchase money, but not make title to the purchaser until the expiration of twelve months from the day of sale, if the property sold be not redeemed as therein provided, and annex said receipt with the duplicate warrant with the endorsement thereon of his action thereunder, and

**WHEREAS, JACKIE W. WILLIAMS**, The County Treasurer of CHEROKEE County has issued her warrant, directed to me, by authority of said Act, against Rederick Gaffney Estate, defaulting taxpayer of said County, strictly charging and commanding me, as Tax Collector of said County, to levy by distress and sale of the property, real or personal, of the said Rederick Gaffney Estate, defaulter, the sum of \$11,013 Dollars, together with 19 Cents, the charges thereof; for the year(s) 2008 thru 2013.

WHEREAS, by virtue of said warrant or execution, I, VERNON L. PRICE, Delinquent Tax Collector of the County and State aforesaid, did on the 4th day of November 2013, seize and take possession of the Rederick Gaffney Estate property, hereinafter described, and on the sales day of the month of November, in the year 2013, during the usual hours of sale after due advertisement sell the same to Elijah Redish, the purchaser, and the highest bidder at such sale for the sum of \$12,000.00 Dollars; and gave a receipt for said purchase money to him; and

WHEREAS, twelve months have elapsed since the date of said sale, and the said Rederick Gaffney Estate, the defaulting taxpayer or other parties interested after due notice have failed to redeem said land so sold for taxes.

NOW, THEREFORE, I, VERNON L. PRICE, Delinquent Tax Collector of said County, in consideration of the premises, and the sum of \$12,000.00 Dollars have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto the said Elijah Redish, his/her heirs and assigns:

All that certain piece, parcel or lot of land situate, lying and being in the County of Cherokee, State of South Carolina, located approximately 200 feet north of the intersection of O'Neal St. and Leadmine St. and beginning at a point on the eastern side of Leadmine St. and running with Leadmine Street N 0.5039 E 149.72 feet to a point; thence S 89.0218 E 272.8 feet to a point; thence S 2.3735 W 151.55 feet to a point; thence N 88.4210 W 268.09 feet to the point of beginning and containing .94 acre, more or less. The dimensions of this parcel are craved from the Tax Maps of the Cherokee County Tax Assessor's Office.

This being a portion of the same property conveyed to Rederick Gaffney Estate by the Will of Thomas Gaffney dated August 16, 1917, and recorded in the Probate Office for Cherokee County, SC, in Probate Box 14, Pack 39. There is no deed recorded in Cherokee County devising any land to Thomas Gaffney; therefore, this deed is transferred by Adverse Possession for the years taxed in the name of Rederick Gaffney Estate.

Tax Map # 100-08-00-055.003

GRANTEE'S ADDRESS: 1707 W. Buford St. Ext.  
Gaffney, SC 29341

together with all and singular the rights, members, hereditaments and appurtenances to the said premises belonging, or in any wise incident or appertaining:

TO HAVE AND TO HOLD all and singular the premises hereby granted, with the appurtenances, unto the said Elijah Redish, his/her heirs and assigns forever, 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 12 day of November, in the year of our Lord Two Thousand and Fourteen, and in the 239th year of the Independence of the United States of America.

Kenneth J. Crocker  
Witness

Vernon L. Price  
Vernon L. Price,  
Tax Collector, Cherokee County

Diane T. Price  
Witness

**THE STATE OF SOUTH CAROLINA**  
**Cherokee County,**

PERSONALLY APPEARED BEFORE ME DIANE T. PRICE and made oath that he saw the above named VERNON L. PRICE, Delinquent Tax Collector of the County of Cherokee, sign, seal, and, as his act and deed, deliver the above Deed of Conveyance; and that he witnessed the execution thereof.

Sworn before me, this 12th day of November, 2014.

Doris J. Basso  
Notary Public for South Carolina  
My Commission Expires: 9/24/19

Kenneth J. Crocker  
Witness

CORRECTIVE DEED: for Book 72 Page 2650  
To correct legal description of land conveyed  
to match Plat recorded in Book 6M, Page 280

201400005111  
Filed for Record in  
CHEROKEE COUNTY, SC  
PHYLLIS COYLE, REGISTER OF DEEDS  
11-17-2014 At 04:28 pm.  
TAX DEED 52.55  
Volume 72 Page 2650 - 2652

**TAX COLLECTOR'S TAX TITLE-DELINQUENT LAND SALE**

THE Gaffney Ledger 10-30-13

The State of South Carolina, )  
COUNTY OF CHEROKEE )

NO TITLE OPINION

201500001921  
Filed for Record in  
CHEROKEE COUNTY, SC  
PHYLLIS COYLE, REGISTER OF DEEDS  
05-05-2015 At 09:01 am.  
RE REC DEED 10.00  
Volume 76 Page 2157 - 2159

TO ALL WHOM THESE PRESENTS MAY CONCERN:

| Instrument   | Volume | Page |
|--------------|--------|------|
| 201500001921 | 76     | 2157 |

WHEREAS, by an Act of the General Assembly of the State of South Carolina, entitled "An Act in Relation to Forfeited Lands, Delinquent Lands, and Collection of Taxes," approved December 24, 1887, and Acts amendatory thereof it is provided that hereafter, immediately upon the expiration of the time allowed by the law for the payment of taxes in any year, the County Treasurer of each County shall, and is hereby authorized and directed, to issue in the name of the State a warrant or execution in duplicate, against each defaulting taxpayer in his County, signed by him in his official capacity, directed to the Delinquent Tax Collector of his County, requiring and commanding him to levy the same by distress and sale of so much of the defaulting taxpayer's estate, real or personal, or both, as may be sufficient to satisfy the taxes, State, Schools, County and Special, of such defaulter, specifying therein the aggregate amount of all of his taxes as well as the amount to each fund; and

WHEREAS, IT IS FURTHER PROVIDED BY SAID Act, and Amendatory Acts, that under and by virtue of said warrant or execution, the Tax Collector shall seize and take exclusive possession of so much of the defaulting taxpayer's estate, real or personal, or both, as may be necessary to raise the sum of money mentioned therein, and the charges thereon, and after due advertisement sell the same before the Court House door of the County, on a regular sales day, and within the usual hours for public sales, for cash, give to the purchaser (upon his complying with the terms of sale) a receipt for the purchase money, but not make title to the purchaser until the expiration of twelve months from the day of sale, if the property sold be not redeemed as therein provided, and annex said receipt with the duplicate warrant with the endorsement thereon of his action thereunder, and

WHEREAS, JACKIE W. WILLIAMS, The County Treasurer of CHEROKEE County has issued her warrant, directed to me, by authority of said Act, against Rederick Gaffney Estate, defaulting taxpayer of said County, strictly charging and commanding me, as Tax Collector of said County, to levy by distress and sale of the property, real or personal, of the said Rederick Gaffney Estate, defaulter, the sum of \$11,013 Dollars, together with 19 Cents, the charges thereof; for the year(s) 2008 thru 2013.

Certified notice mailed to:

~~Brenda Halsey~~  
Gwendolyn Dawkins

Received 10/18/14  
Received 10/14/14

|              |        |      |
|--------------|--------|------|
| Instrument   | Volume | Page |
| 201500001921 | 76     | 2158 |

WHEREAS, by virtue of said warrant or execution, I, VERNON L. PRICE, Delinquent Tax Collector of the County and State aforesaid, did on the 4th day of November 2013, seize and take possession of the Rederick Gaffney Estate property, hereinafter described, and on the sales day of the month of November, in the year 2013, during the usual hours of sale after due advertisement sell the same to Elijah Redish, the purchaser, and the highest bidder at such sale for the sum of \$12,000.00 Dollars; and gave a receipt for said purchase money to him; and

WHEREAS, twelve months have elapsed since the date of said sale, and the said Rederick Gaffney Estate, the defaulting taxpayer or other parties interested after due notice have failed to redeem said land so sold for taxes.

NOW, THEREFORE, I, VERNON L. PRICE, Delinquent Tax Collector of said County, in consideration of the premises, and the sum of \$12,000.00 Dollars have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto the said Elijah Redish, his/her heirs and assigns:

All that certain piece, parcel or lot of land situate, lying and being in the County of Cherokee, State of South Carolina, located approximately 200 feet north of the intersection of O'Neal St. and Leadmine St. and beginning at a point on the eastern side of Leadmine St. and running with Leadmine Street N 0.5039 E 149.72 feet to a point; thence S 89.0218 E 272.8 feet to a point; thence S 2.3735 W 151.55 feet to a point; thence N 88.4210 W 268.09 feet to the point of beginning and containing .94 acre, more or less. The dimensions of this parcel are craved from the Tax Maps of the Cherokee County Tax Assessor's Office.

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Tax Map # 100-08-00-055.003

GRANTEE'S ADDRESS: 1707 W. Buford St. Ext.  
Gaffney, SC 29341

together with all and singular the rights, members, hereditaments and appurtenances to the said premises belonging, or in any wise incident or appertaining:

TO HAVE AND TO HOLD all and singular the premises hereby granted, with the appurtenances, unto the said Elijah Redish, his/her heirs and assigns forever, 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 12 day of November, in the year of our Lord Two Thousand and Fourteen, and in the 239th year of the Independence of the United States of America.

Instrument  
201400005111

Volume Page  
72 2652

Instrument  
201500001921

Volume Page  
76 2159

Signed, Sealed and Delivered in the Presence of us:

Renee J. Crocker  
Witness

Vernon L. Price  
Vernon L. Price,  
Tax Collector, Cherokee County

Diane T. Price  
Witness

THE STATE OF SOUTH CAROLINA  
Cherokee County,

PERSONALLY APPEARED BEFORE ME DIANE T. PRICE and made oath that he saw the above named VERNON L. PRICE, Delinquent Tax Collector of the County of Cherokee, sign, seal, and, as his act and deed, deliver the above Deed of Conveyance; and that he witnessed the execution thereof.

Sworn before me, this 12th day of November, 2014.

Doris L. Basso  
Notary Public for South Carolina  
My Commission Expires: 9/24/19

Renee J. Crocker  
Witness

STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

**RECEIVED**

APPEAL FROM CHEROKEE COUNTY  
COURT OF COMMON PLEAS

MAR 04 2017

S.C. SUPREME COURT

THE HONORABLE GORDON G. COOPER  
CASE NO. 2015-CP-11-0319  
APPELLANT CASE NO.: 2017-001459

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey and Brittany Halsey,

Appellants,

versus

Gwendolette Halsey Simmons, Kenneth Wayne Oglesby, Roderick Terrill  
Oglesby, any heirs of the Roderick Gaffney Estate, known and unknown, who  
may claim any interest in the subject property, and any unknown heirs or parties  
who may claim title or ownership in the real estate which is the subject of this action,  
Elijah Reddish, Jackie W. Williams, as Cherokee County Treasurer, or the Successor  
in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the  
Successor in Office,

Of Whom,

Gwendolette Halsey Simmons, Elijah Reddish, Jackie W. Williams, as Cherokee  
County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office, are the

Respondents.

-----  
APPELLANTS' FINAL BRIEF  
-----

Richard H. Rhodes, Esquire  
William H. Rhodes, Esquire  
Burt Turner & Rhodes  
260 North Church Street  
Spartanburg, SC 29306  
Attorneys for Appellants

Date: October 16, 2017

## **TABLE OF CONTENTS**

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### **ISSUES ON APPEAL**

- I. The trial court erred in holding that the Tax Sale was valid, the error being that the requirements of Code §12-51-40 were not followed because the notices sent by the Delinquent Tax Office were not sent to the best address available.
- II. The trial court erred in holding that the Tax Sale was valid, the error being that the requirements of Code §12-51-40 were not followed because the notices were not sent to Brenda Halsey.
- III. The trial court erred in granting a directed verdict, the error being that the Appellants were denied the opportunity to present evidence.
- IV. The trial court erred in granting a directed verdict, the error being that the testimony presented by the Delinquent Tax Office showed that the requirements of Code §12-51-40 were not followed.
- V. The trial court erred in granting a directed verdict, the error being that the ruling of the court was based on an incomplete Record.
- VI. The trial court erred in granting a directed verdict, the error being that despite the confusion surrounding ownership and description of the subject property, the Delinquent Tax Office had actual notice that Brenda Halsey was an owner.

### **STATEMENT OF THE CASE**

The unoccupied house and lot which is the subject of this action fronts on Leadmine Road in Gaffney, South Carolina. It was sold at a Tax Sale on November 4, 2013. The delinquent taxes were for the years 2008-2013. The Respondent, Elijah Reddish, was the successful bidder. His deed was issued on November 12, 2014.

The Appellants are the owners of the subject property. They filed this action on April 15, 2015 asking the court:

- (a) To hold that the Tax Sale had been conducted improperly; and
- (b) To declare that they are the owners of the subject property.

The chain of title to the subject property is complicated. The legal descriptions in some of the deeds were not accurate, but the property was always identified as fronting on Leadmine Road.

In their Complaint, the Appellants attached the chain of title showing that Bernay Halsey (the person from whom the Appellants inherited the property) first owned the property in 1982. The Complaint also showed that the County records, on many occasions, incorrectly identified the property. Copies of documents from the Assessor's Office, Mapping Office, and Tax Office showed inconsistencies in the tax map numbers, addresses of property, and owners of record.

The matter was referred to the Master-In-Equity for Spartanburg County who acted as a Special Referee. A hearing was scheduled for March 22, 2017. Prior to commencing the trial, the court directed that testimony concerning the Tax Sale would take place first (Tr.58). Mr. Vernon L. Price, the Delinquent Tax Collector for Cherokee County, placed his entire file into evidence.

A summary of his testimony is as follows:

Execution of Tax Notice - This was sent to Gwendolette Dawkins (formerly Gwendolyn Simmons), the address was 135 Iris Lane (Ex. 2, Tr. 106). [The actual notice is mailed by QS-1. It was sent to them on March 19, 2013.]

Final Notice - This was sent to Gwendolette Dawkins at 135 Iris Lane. She receipted for this on June 8, 2013 (Ex. 3, Tr. 107).

Notice of Levy - The notice was placed on the premises on September 18, 2013 (Ex. 4, Tr. 109).

Newspaper Notice - Notice of the Tax Sale was published in the Gaffney Ledger and in The Chronicle. The subject property was identified as Gaffney Redderick Est. at 305 Leadmine Street (Ex. 5 & 6, Tr. 115-118).

Notice of Sale - This notice advised that the property had been sold at the Tax Sale on November 4, 2013. It also advised that the time for redeeming the property would end on November 5, 2014. This notice was mailed to Gwendolette Dawkins at 135 Iris Lane on November 13, 2013 (Ex. 7, Tr. 112).

End of Redemption Period - On October 13, 2014, this was sent to and receipted for by Gwendolette Dawkins at 135 Iris Lane (Ex. 8, Tr. 114). This was also sent to and receipted for by Brenda Halsey at 305 Leadmine Road (Ex. 9, Tr. 113).

After the testimony presented by the Delinquent Tax Collector, counsel for Elijah Reddish moved for a directed verdict. The court granted the Motion, and the Tax Sale was declared to have been valid and the Plaintiffs' action was dismissed.

The Appellants filed a 59(e) Motion on April 13, 2017. This was dismissed by Order dated June 19, 2017.

Notice of Intent to Appeal was filed on June 29, 2017.

### **STANDARD OF REVIEW**

This action was brought to set aside a tax sale. It is undisputed that such actions are in equity. Smith v. Barr, 375 S.C. 157 (Ct. App. 2007). Since this is a case in equity, this Court has the authority to review the testimony and records and make its own findings of fact.

## ARGUMENTS

### I. Notice Was Not Given To The Best Address Available (Exceptions I & II)

Code §12-51-40 provides the format for selling property for delinquent taxes. In the case at bar, the Delinquent Tax Office mailed the notices required, but did not give notice to the owner of the property.

The right of a government agency to enforce taxation is not disputed. However, the purpose of the tax sale is to protect the governing authority from entities or individuals who willfully and persistently refused to pay taxes. The Court has consistently held that the purpose of the statute is not to punish a taxpayer for non-payment if the delinquency is the result of a legitimate mistake or error.

The effect of a Tax Sale is drastic. Therefore, our courts have held that strict compliance is required in order to have a valid sale. In the case of King v. James, 388 S.C. 16 (Ct. App. 2010), the Court held that the failure to follow the notice requirements is a fundamental defect which renders the proceedings absolutely void.

The statute specifically states that the notice “must be mailed to the best address available”. Requiring this to be done is in keeping with the holding in Hawkins vs. Bruno Yacht Sales, Inc., 353 S.C. 31 (2003). In Hawkins, the Court held that the reason for the requirements is to protect the taxpayer from the needless sacrifice of his property.

In the case at bar, the best available address was not used. Brenda Halsey had been receiving her mail at this address for many years. And, there are numerous public records and documents (that are discussed below) which document that Brenda Halsey was using this address. This was documented by the fact that the one notice that was sent to Brenda Halsey was at this address and it was receipted for by Ms. Halsey (Ex. 9, Tr. 113).

The County Officials acknowledged that the chain of title to the subject property was complicated. The Delinquent Tax Collector described the title as a “mess” (Tr. 73). He contended that there was no documentation to identify who owned the real property or who the heirs were (Tr. 71, 72). However, Mr. Price testified that the only people that he associated the property with were Gwendolette Dawkins and Brenda Halsey (Tr. 73). In fact, Mr. Price had had on-going contact with them since 1997. He testified that he had had dealings with them in the Assessor’s Office and in the Tax Collector’s Office (Tr. 70). Thus, by his own testimony, Mr. Price acknowledged that he knew Brenda Halsey claimed an interest in the subject property.

Despite the involvement of Brenda Halsey with the property, she was not sent the Execution Tax Notice, the final tax notice, or the notice of sale. When Mr. Price was asked why she was not sent a copy, his response was “we only have room in the computer system for one address” (Tr. 65). That is not a valid reason for not giving notice to a property owner, and Mr. Price must have known this: He did ultimately send Brenda Halsey a notice of the end of the redemption period at her address (Ex. 9, Tr. 113).

Mr. Price was asked why he had sent Brenda Halsey a final notice but not the other notices. He was not responsive. He said that it was done that way “because those are generated by the computer” (Tr. 75). Mr. Price then testified that the reason Brenda Halsey received the final notice was through his own initiative (Tr. 73, 74). The fact is this: Mr. Price was aware that Brenda Halsey had an interest in the subject property and that he had dealt with her in the past about the property. Notwithstanding, he chose to give her no notification until the final notice which was just days away before the end of the redemption period.

The actions of Mr. Price are contrary to the spirit of and the requirements of Code §12-51-40. He did not send notices to the only two people that he felt had connection with the property. Instead, he chose to send it to only one. And, as will be shown below, the county documents only have limited references to Gwendolette Dawkins being involved with the property. So it is questionable as to why he would choose Ms. Dawkins. In addition to this error, Mr. Price did not advertise the property correctly: when the newspaper ads were run, neither the name of Gwendolette Dawkins nor Brenda Halsey was used. Instead, the ads were run in the name of Gaffney Reddick Estate (Ex. 5&6, Tr. 115-118).

When the trial court made its ruling, it took the position that since Brenda Halsey was sent a copy of the final notice before the end of the redemption period, the requirements of the statute were met. The court stated “regardless of whether there was a front end notice, at the other end, they were noticed and had a chance to redeem the property” (Tr. 100). The court’s ruling is contrary to the requirements and case law surrounding this statute.

It is respectfully submitted that the ruling of the trial court is erroneous. The Appellants ask this Court to hold that the tax sale was invalid.

## II. The Court Erred In Directing A Verdict (Exceptions II, III, IV, V & VI)

Since the court directed a verdict, the Appellants were not able to present testimony and exhibits which related to the confusion and the mis-identification of the subject property. Also, the Appellants were denied the opportunity to show the efforts they made to have their names identified as the owners. However, by cross-examination of Mr. Price, the Appellants were able to show some of the continuing failure of the county to correctly identify the subject property.

Mr. Price was questioned about eight (8) of the documents that the Appellants were intending to use when presenting their case. For brevity, the testimony surrounding these documents is presented in outline form:

Mapping Card (Ex. 1, Tr. 123) - This shows that on August 3, 1982, Bernay Halsey went to the Mapping Office to list his name instead of the previous owner, Lula Oglesby. The document correctly shows the address of 305 Leadmine, but it lists the Tax Map Number as 056 instead of 055.003.

Mr. Price could offer no explanation for this. All he could say was that the Tax Map Number 056 faced on O'Neal Street -- not Leadmine (Tr. 76).

Assessor's Printout (Ex. 2, Tr. 124) - This showed that on July 16, 1996, the property was listed in the name of Lula Oglesby and Bernay Halsey. However, the document identified the Tax Map Number as 055 instead of 055.003.

Mr. Price could offer no explanation. He simply testified that he had never seen the document before (Tr. 78).

Assessor Addressing (Ex. 3, Tr. 125) - This showed that on August 16, 2000, Bernay Halsey was identified as the owner of the subject property, but the address was shown as 1005 Leadmine Road. The Tax Map Number was shown as 056.

Mr. Price could not explain this document. His response was only that there was no such address as 1005 Leadmine Road (Tr. 82).

Tax Notices (Ex. 4-8, Tr. 126-130) - These notices were for the years 1998-2002. All five (5) notices correctly showed Bernay Halsey as the owner and correctly showed that the property was located at 305 Leadmine Street. However, the Tax Map Number was shown as 056.

Mr. Price had no explanation. His testimony was that Tax Map Number 056 is for O'Neal Street. He also testified that information concerning the address is mainly a function of the Assessor's Office (Tr. 85).

2004-2005 Taxes (Ex. 9, Tr. 131) - These two (2) tax notices were sent in the name of Gwendolette Dawkins at 135 Iris Lane. The notices correctly show the Tax Map Number as 055.003. However, both of these tax notices were paid for by Brenda Halsey.

Mr. Price had no explanation other than to say the taxes had been "paid before they rolled into my department" (Tr. 85).

Assessor Addressing (Ex. VII to Complaint, Tr. 13) - This showed that on March 26, 1997, Bernay Halsey was listed as the owner of the house and lot at 305 Leadmine Road. However, the Tax Map Number was listed as 056.

Mr. Price had no explanation. His testimony was that he had "no clue" (Tr. 86) and that this document was prepared by the Assessor's Office before he started to work there (Tr. 86).

Delinquent Tax (Ex. 10, Tr. 132) - This document is dated May 31, 2011. It identified Brenda Halsey as the owner of 305 Leadmine Street, and it correctly showed that the Tax Map Number was 055.003.

Mr. Price had no explanation. He responded that addresses "could be changed at any time" (Tr. 88). He also said "I am at a loss because, like I say, it was not my department" (Tr. 88).

Cancelled Check (Ex. IV to Complaint, Tr. 10) - This check shows that on October 19, 2012, Brenda Halsey paid \$10,002.15 for taxes. In the "for column" of the check, Ms. Halsey wrote "055 and 3". [Ms. Halsey was not given the opportunity to testify to explain the circumstances surrounding this payment, but the court should take judicial notice that this large payment of taxes was made during the time in which the delinquent taxes were allegedly due: the Tax Sale was for the years 2008-2013.]

Mr. Price remembered when Ms. Halsey came to pay these taxes. She had her son-in-law with her. They stayed until almost 6:00 p.m. that night (Tr. 89). Mr. Price's testimony is that those taxes were paid for another tract of land. Ms. Halsey, and her son-in-law, were not given the opportunity to relate the conversation that took place. However, Mr. Price's testimony does document that Ms. Halsey and her son-in-law were making efforts to pursue the payment of taxes and even stayed late in the evening to try to get matters worked out.

The purpose of introducing the above exhibits was to document the confusion surrounding this property. However, despite the inconsistencies on the documents, the owners were almost always shown to be Brenda Halsey (or her husband, Bernay). In light of this, Mr. Price was asked why Brenda Halsey was not given notice about the tax sale. His response was “like I say, sir, we’re not sure who owns the property” (Tr. 90).

As a result of the directed verdict, the Appellants were not allowed to present any evidence. A 59(e) Motion was filed and attached thereto were public records that would have been introduced into evidence. [The parties had agreed that county public records could be introduced (Tr. 79.)] Most of the exhibits had been introduced at trial. A summary of the documents attached with the 59(e) Motion is as follows:

| <u>DATE</u> | <u>ITEM</u>                     | <u>LAND</u>                                                                                                                | <u>NAME</u>                                |
|-------------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
| 8/3/82      | County Mapping Card             | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot)                                                                    | Bernay Frederick Halsey                    |
| 7/16/96     | Assessor Print Out              | 100-08-00-055.00<br>Located at 305 Leadmine Rd. (1 lot & 1 bldg)                                                           | Lula Oglesby & Bernay Halsey               |
| 3/26/97     | Assessor Letter                 | 100-08-00-056.00<br>Located at 305 Leadmine (1 lot & 1 bldg)                                                               | Bernay Frederick Halsey                    |
| 98,99&2000  | Tax Notices                     | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 8/16/2000   | Assessor Letter                 | 100-08-00-056.00<br>Located at 305 Leadmine Rd (1 lot & 1 bldg)                                                            | Bernay Frederick Halsey                    |
| 2001        | Tax Notice                      | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 11/21/2001  | Assessor Print Out              | 100-08-00-055.03<br>Located at 305 Leadmine St. (1 lot & 1 bldg)<br>(Notation: Brenda W. Halsey goes to Assessor’s Office) | Gaffney Roderick Est.                      |
| 2002        | Tax Notice                      | 100-08-00-056.00<br>Located at 305 Leadmine St. (1 lot & 1 bldg)                                                           | Bernay Frederick Halsey                    |
| 5/31/2011   | Delinquent Tax Office           | 100-08-00-055.03<br>Located at 305 Leadmine St.                                                                            | Gaffney Roderick Est.<br>c/o Brenda Halsey |
| 10/19/2012  | Cancelled Check for \$10,002.15 | For 100-08-00-055.00 and 100-08-00-055.03<br>Note: The Tax Sale was for the years 2008-2013                                |                                            |

These documents show the confusion surrounding the identity of the subject lot. The tax map number was frequently incorrect. However, the address of the property was always 305 Leadmine Road (the address used by Brenda Halsey to receive her mail). And, all but one of the documents showed Bernay Halsey or Brenda Halsey as the owner. As a result, it is unreasonable for the county to take the position that the tax sale could be correctly conducted without giving notice to Brenda Halsey, or at least to provide notice to the address of 305 Leadmine Road.

Also, in the 59(e) Motion, records from DHEC, as far back as 1983, identified the property as being owned by Bernay Halsey. And, the records correctly identified the property as being located at 305 Leadmine Road. These records were presented to show that there was never any confusion on the part of the Appellants: the Appellants were shown as the owners and the address of the property was shown as 305 Leadmine. This substantiates the Appellants argument that there was no legitimate reason for the County Taxing Officials not to show the Appellants as the owners of the subject property.

The Appellants respectfully submit that the tax sale was invalid. They ask this Court to invalidate the sale.

## CONCLUSION

The Appellants contend that the tax sale should be declared invalid. There were sufficient documents to show that Brenda Halsey was an owner and that she should have been notified of the pending tax sale. The Delinquent Tax Collector acknowledged that Brenda Halsey was believed to be an heir of the property. And, since the 1980's, county documents used her or her husband's name on the property. It was error for the Delinquent Tax Office not to send notice of the delinquent taxes to Brenda Halsey. In Donahue v. Ward, 298 S.C. 75 (Ct. App. 1989), the Court held that the county official is required to make a good faith effort to locate the address of the taxpayer. Here, the Delinquent Tax Office had documentation to show Brenda Halsey was an owner, but he elected not to give her notification until right before the end of the redemption period.

The Appellant also contends that they should be given the opportunity on remand to prove ownership of the property to prevent any further confusion with the identity and ownership of the subject property.

Respectfully submitted,



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October 16, 2017

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM CHEROKEE COUNTY  
Court of Common Pleas  
The Honorable Gordon G. Cooper, Master-in-Equity

**RECEIVED**

MAR 04 2020

S.C. SUPREME COURT

Case No: 2015-CP-11-0319  
Appellate Case No.: 2017-001459

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey and Brittany Halsey,

Appellants,

v.

Gwendollette Halsey Simmons, Kenneth Wayne Oglesby, Roderick  
Terrill Oglesby, any heirs of the Roderick Gaffney Estate, known  
and unknown, who may claim any interest in the subject property,  
and any unknown heirs or parties who may claim title or ownership  
in the real estate which is the subject of this action, Elijah Redish,  
Jackie W. Williams, as Cherokee County Treasurer, or the Successor  
in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee  
County, or the Successor in Office, Defendants

Of Whom,  
Gwendollette Halsey Simmons, Elijah Redish, Jackie W. Williams,  
as Cherokee County Treasurer, or the Successor in Office, Vernon  
L. Price, as Delinquent Tax Collector of Cherokee County, or the  
Successor in Office, are the

Respondents,

JOINT FINAL BRIEF OF RESPONDENTS

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## STATEMENT OF ISSUES ON APPEAL

1. DID THE TRIAL COURT ERR IN HOLDING THAT THE TAX SALE WAS VALID, THE ERROR BEING THAT THE REQUIREMENTS OF CODE §12-51-40 WERE NOT FOLLOWED BECAUSE THE NOTICES SENT BY THE DELINQUENT TAX OFFICE WERE NOT SENT TO THE BEST ADDRESS AVAILABLE?
2. DID THE TRIAL COURT ERR IN HOLDING THAT THE TAX SALE WAS VALID, THE ERROR BEING THAT THE REQUIREMENTS OF CODE §12-51-40 WERE NOT FOLLOWED BECAUSE THE NOTICES WERE NOT SENT TO BRENDA HALSEY?
3. DID THE TRIAL COURT ERR IN GRANTING A DIRECTED VERDICT, THE ERROR BEING THAT THE APPELLANTS WERE DENIED THE OPPORTUNITY TO PRESENT EVIDENCE?
4. DID THE TRIAL COURT ERR IN GRANTING A DIRECTED VERDICT, THE ERROR BEING THAT THE TESTIMONY PRESENTED BY THE DELINQUENT TAX OFFICE SHOWED THAT THE REQUIREMENTS OF CODE §12-51-40 WERE NOT FOLLOWED?
5. DID THE TRIAL COURT ERR IN GRANTING A DIRECTED VERDICT, THE ERROR BEING THAT THE RULING WAS BASED UPON AN INCOMPLETE RECORD?
6. DID THE TRIAL COURT ERR IN GRANTING A DIRECTED VERDICT, THE ERROR BEING THAT DESPITE THE CONFUSION SURROUNDING OWNERSHIP AND DESCRIPTION OF THE SUBJECT PROPERTY, THE DELINQUENT TAX OFFICE HAD ACTUAL NOTICE THAT BRENDA HALSEY WAS AN OWNER?

## STATEMENT OF THE CASE

On April 15, 2015, the Appellants herein filed an action in the Cherokee County Court of Common Pleas seeking, *inter alia*, a rescission of a tax sale of real property located in Cherokee County, South Carolina. Respondent Jackie W. Williams, as Cherokee County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the Successor in Office (hereinafter "Respondents Williams and Price") filed a timely Answer to this action on May 12, 2015 at the Cherokee County Clerk of Court's Office. This matter was thereafter referred to the Honorable Gordon G. Cooper by Consent Order filed on December 21, 2016. On March 22, 2017, a trial was held at the Spartanburg County Master-in-Equity courtroom, and the Final Order from this hearing was filed on April 6, 2017. The Appellants filed and served a Motion to Alter or Amend Judgment this Order. An Order denying the Motion to Alter or Amend Judgment was filed on June 21, 2017 in the Cherokee County Clerk of Court's Office.

## ARGUMENTS

**1. THE TRIAL COURT DID NOT ERR IN HOLDING THAT THE TAX SALE WAS VALID, BECAUSE THE REQUIREMENTS OF CODE §12-51-40 WERE FOLLOWED, AND THE NOTICES SENT BY THE DELINQUENT TAX OFFICE WERE SENT TO THE BEST ADDRESS AVAILABLE.**

By way of background, this matter centers around a parcel of property in Cherokee County, South Carolina better designated as Tax Map Number 100-08-00-055.003 (hereinafter "the Property"). The Property was sold at the Cherokee County Delinquent Tax sale on

November 4, 2013, for the past due *ad valorem* property taxes from the years 2008-2013 pursuant to S.C. Code Ann. §12-51-40 (Supp. 2016). The Respondent Elijah Reddish was the high bidder at the tax sale, and was issued a tax deed on November 12, 2014 (R. pp. 133-138). Prior to the issuance of the tax deed, the Respondents Williams and Price properly sent all the required notices pursuant to S.C. Code Ann. §12-51-40 (Supp. 2016). The majority of these notices went to Gwendolyn Dawkins, also known as the Respondent Gwendollette Halsey Simmons (R. p. 57, line 20-p. 58, line 2). Specifically, the record clearly demonstrates that the Respondents Williams and Price underwent the following statutorily required procedures:

- 1) On or about March 24, 2013, an Execution Tax Notice was sent to:

Gaffney Roderick Est  
% Gwendolyn Dawkins  
135 Iris Lane, Gaffney, SC 29341  
(R. p. 64, lines 3-24, R. p. 106)

S.C. Code Ann. §12-51-40 (a) (Supp. 2016) states:

(a) On April first or as soon after that as practicable, mail a notice of delinquent property taxes, penalties, assessments, and costs to the defaulting taxpayer and to a grantee of record of the property, whose value generated all or part of the tax. The notice must be mailed to the best address available, which is either the address shown on the deed conveying the property to him, the property address, or other corrected or forwarding address of which the officer authorized to collect delinquent taxes, penalties, and costs has actual knowledge. The notice must specify that if the taxes, penalties, assessments, and costs are not paid, the property must be advertised and sold to satisfy the delinquency. (emphasis added)

- 2) On or about June 8, 2013, a Final Tax Notice was sent to and signed by Gwendolyn Dawkins. This Notice stated that the property would be sold on November 4, 2013 if the taxes were not paid. This Notice was specifically sent to:

Gaffney Roderick Est  
% Gwendolyn Dawkins  
135 Iris Lane  
Gaffney, SC 29341  
(R. p. 65 lines 1-16, R. pp. 107-108)

S.C. Code Ann. §12-51-40 (b) (Supp. 2016) states in relevant part:

(b) If the taxes remain unpaid after thirty days from the date of mailing of the delinquent notice, or as soon thereafter as practicable, take exclusive possession of the property necessary to satisfy the payment of the taxes, assessments, penalties, and costs. In the case of real property, exclusive possession is taken by mailing a notice of delinquent property taxes, assessments, penalties, and costs to the defaulting taxpayer and any grantee of record of the property at the address shown on the tax receipt or to an address of which the officer has actual knowledge, by "certified mail, return receipt requested-restricted delivery" pursuant to the United States Postal Service "Domestic Mail Manual Section S912". (emphasis added)

- 3) On September 13, 2013, the Delinquent Tax Collector of Cherokee County Vernon L. Price physically posted a Notice of Levy at the Property. This Notice stated that the property would be sold on November 4, 2013 if the taxes were not paid. (R. p. 65, line 23-p. 66, line 17, R. pp. 109-110) S.C. Code Ann. §12-51-40 (c) (Supp. 2016) states in relevant part:

(c) If the "certified mail" notice has been returned, take exclusive physical possession of the property against which the taxes, assessments, penalties, and costs were assessed by posting a notice 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", the posting of the notice is equivalent to levying by distress, seizing, and taking exclusive possession of it, or by taking exclusive possession of personalty.

- 4) On October 16, 2013 and October 30, 2013, the Property was advertised for sale in The Gaffney Ledger, a newspaper of general circulation in Cherokee County. Additionally, on October 22, 2013 and October 29, 2013, the Property was advertised for sale in The Cherokee Chronicle, a newspaper of general circulation in Cherokee County. These Notices stated that the Property would be sold on November 4, 2013 if the past due taxes were not paid. The Property was described by its address, tax map number, and Roderick Gaffney Estate. (R. p. 67 lines 1-14, R. pp. 115-118) S.C. Code Ann. §12-51-40 (d) (Supp. 2016) states in relevant part:

(d) The property must be advertised for sale at public auction. The advertisement must be in a newspaper of general circulation within the county or municipality, if applicable, and must be entitled "Delinquent Tax Sale". It must include the delinquent taxpayer's name and the description of the property, a reference to the county auditor's map-block-parcel number being sufficient for a description of realty. The advertising must be published once a week before the legal sales date for three consecutive weeks for the sale of real property, and two consecutive weeks for the sale of personal property.

- 5) On November 13, 2013, a notice was sent informing Gwendolyn Dawkins that the Property was sold on November 4, 2013 at the tax sale, and that they have until November 5, 2014 to redeem the Property, or it would be sold at the tax sale. (R. p. 67 line 24-p. 69 line 1, R. p. 112)
- 6) On October 14, 2014, delinquent tax notices were sent via certified mail to the following addresses:

Gwendolyn Dawkins  
135 Iris Lane  
Gaffney, SC 29341

Brenda Halsey  
305 Leadmine Rd.  
Gaffney, SC 29340  
(R. p. 69 lines 2-21, R. pp. 113-114)

S.C. Code Ann. §12-51-120 (2014) states in relevant part:

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.

Despite all of the many steps listed above were completed by the Respondents Price and Williams, the Appellants, nor anyone else, paid the past due taxes on the Property, and the tax deed was issued to the Respondent Elijah Redish. In filing this action, the Appellants are claiming that they have a legal interest in the Property through the estate of Bernay Frederick Halsey (R. pp. 1-6). According to their Complaint, Bernay Frederick Halsey died on June 22, 2004, and his estate was filed ten (10) years later in Probate File #2014-ES-11-104 (R. p. 2). Notably, the Appellants also list "any heirs of the Rederick Gaffney Estate" as a party to their action. In the Complaint, the Appellant explains that "this estate has been joined as a Defendant because some abstractors of the subject property contend that the estate of Reddick (sic) Gaffney

was originally the owner of this land.” (R. p. 2) The Complaint also notes this estate was filed on August 13, 1955 (R. p. 4). Obviously, by adding the heirs of the Rederick Gaffney Estate as a party to the action, the Appellants are conceding that this estate, which predates the Halsey estate, has an interest in the Property. As noted several times in the above-referenced Defendant’s Exhibit #2, the tax bills in the property were sent to the Rederick Gaffney Estate at the best-known address available to the Respondents Williams and Price. The Plaintiff’s Exhibit 9 shows the 2004 and 2005 tax receipts that purportedly were paid by the Appellant, with the address being in the records:

Gaffney Rederick Est  
% Gwendolyn Dawkins  
135 Iris Lane  
Gaffney, SC 29341  
(R. p. 131)

This address is the same address that all of the statutorily required notices were sent in this matter in 2013 and 2014. The Delinquent Tax Collector of Cherokee County Vernon L. Price further testified that there was no change of address in the computer system. (R. p. 68, line 9)

In Koth v. Pallachucola Club, 79 S.C. 514, 61 S.E. 77 (1908), the Court held that it was permissible to send notice to the heirs of someone who held formerly title to real property. The Court stated “It would be unreasonable to require tax officers to unravel complicated inheritances and state on the tax list the Christian and family names of all the heirs of persons deceased.” Id., 61 S.E. at 78. The Court went on to say “Designating the owners on the tax books, in the execution and in the advertisement as heirs of a particular person deceased, is notice to all such heirs that land in which they are interested is assessed for taxes, and will be sold unless the taxes are paid.” Id. The Delinquent Tax Collector of Cherokee County Vernon L.

Price testified that there was no documentation telling him who the heirs were to the Property (R. p. 71, lines 20-21). The trial judge saw and heard the witness, and was in a good position to judge his credibility and demeanor. Smith v. Barr, 650 S.E.2d 486, 375 S.C. 157 (Ct. App. 2007) Based upon the foregoing, the Respondents Williams and Price would assert that the Appellants received notice of the tax sale in advance pursuant to S.C. Code Ann. §12-51-40 (Supp. 2016).

**2. THE TRIAL COURT DID NOT ERR IN HOLDING THAT THE TAX SALE WAS VALID, BECAUSE THE REQUIREMENTS OF CODE §12-51-40 WERE FOLLOWED EVEN IF THE NOTICES WERE NOT SENT TO BRENDA HALSEY.**

For the reasons set forth above, the Respondents Williams and Price assert that the notices in this matter were correctly mailed to the heirs of the Rederick Gaffney Estate. Notwithstanding, the Appellants submit that notices were also required to be sent to Brenda Halsey. The Delinquent Tax Collector of Cherokee County Vernon L. Price testified that “Brenda has never come in about the Rederick Gaffney house,” and that “I’ve mentioned it to her, but she has never come in to me about it,” and lastly, “I don’t know for a fact that they are heirs to this property.” (R. p. 75, lines 5-15) Mr. Price testified that he on his own volition sent Ms. Halsey a notice about the end of the redemption period for the Property. (R. p. 75) He further testified that he sent her notice as a courtesy due to her connection to an adjacent property. (R. p. 93, lines 18-24) At no time in Mr. Price’s testimony did he ever state that he knew that Ms. Halsey had any legal or ownership interest in the Property, nor did he testify about seeing any documentation or any other evidence of any legal interest that Ms. Halsey may have had in the Property. Under the aforementioned Koth case, the Respondents Williams and Price were only required to send notice to the best known address of the heirs of the Rederick Gaffney

estate, which they clearly completed. Based upon this, the Respondents Williams and Price would assert that the trial court did not err in validating the tax sale.

**3. THE TRIAL COURT DID NOT ERR IN GRANTING A DIRECTED VERDICT, BECAUSE THE APPELLANTS WERE AFFORDED THE OPPORTUNITY TO PRESENT EVIDENCE.**

The standard in a civil matter for directed verdict is found in Rule 50, SCRCP, which states in relevant part:

- (a) Motion for Directed Verdict: When Made: Effect. When upon a trial the case presents only questions of law the judge may direct a verdict. A party who moves for a directed verdict at the close of the evidence offered by an opponent may offer evidence in the event that the motion is not granted, without having reserved the right so to do and to the same extent as if the motion had not been made.

In the instant case, the central issue was whether the Respondents Williams and Price had complied with the provisions of S.C. Code Ann. §12-51-40 (Supp. 2016), and whether their actions validated the tax sale of the Property. Pursuant to Rule 16(e) SCRCP, the parties held a pre-trial conference, and the trial court required that the validity of the tax sale be at the forefront of the issues (R. p. 58, lines 9-24). Naturally, if the actions taken by the Respondents Williams and Price were proper under S.C. Code Ann. §12-51-40 (Supp. 2016), and thus the tax sale was valid, all other remaining issues would be moot. Accordingly, the trial court heard from the primary person in charge of executing the real property tax sales in Cherokee County, Vernon L. Price (R. pp. 59-99). The Appellants were afforded an opportunity to cross-examine Mr. Price (R. pp. 72-98). During the cross-examination, the Appellants introduced twelve (12) different exhibits

(R. pp. 38-53). At this stage of the trial, the Appellants had any and all opportunity to question the procedure, records, and sufficiency of the tax sale from the primary person in charge of administering those duties. At the conclusion of the testimony of Mr. Price, the Respondent Redish moved for the trial court to approve the tax sale, which was granted (R. p. 99). The Respondents Williams and Price would submit that the Appellants had ample opportunity to present evidence that the Cherokee County Delinquent Tax Office improperly sent notice in this matter, but the evidence clearly demonstrates that the Respondents Williams and Price adhered to the notices as required by S.C. Code Ann. §12-51-40 (Supp. 2016).

**4. THE TRIAL COURT DID NOT ERR IN GRANTING A DIRECTED VERDICT, BECAUSE THE TESTIMONY PRESENTED BY THE DELINQUENT TAX OFFICE SHOWED THAT THE REQUIREMENTS OF CODE §12-51-40 WERE FOLLOWED.**

As stated in Arguments 1, 2, and 3 above, the Respondents Williams and Price submit that all required procedures under S.C. Code Ann. §12-51-40 (Supp. 2016) were followed. Under Rule 50, SCRPC, the court has the authority to grant a directed verdict upon motion of any party. The trial court is required to view the evidence and the inferences that reasonably can be drawn therefrom in the light most favorable to the party opposing the motions and to deny the motions where either the evidence yields more than one inference or its inference is in doubt. Law v. South Carolina Dept. of Corrections, 629 S.E.2d 642, 368 S.C. 424 (2006) In the instant case, the trial judge heard the testimony of the party with the most knowledge about the procedures of the delinquent tax sales in Cherokee County, and based upon the evidence presented, ruled in favor of Respondents Williams and Price. Based upon all the foregoing

arguments, the Respondents Williams and Price would submit that the trial court properly issued a directed verdict.

**5. THE TRIAL COURT DID NOT ERR IN GRANTING A DIRECTED VERDICT, BECAUSE THE RULING WAS BASED UPON THE RECORD NECESSARY TO ADJUDICATE THE ISSUES**

As already discussed *infra*, the Appellants were offered an opportunity to cross-examine the primary witness Vernon L. Price, and were able to submit exhibits to support their position. The trial judge correctly asserted that if the tax sale was rendered valid, there would be no need to hear any other evidence or testimony concerning any other issues that the Appellants were alleging. Because the trial judge was in a good position to judge the witness' testimony, the Respondents Williams and Price would submit that the trial court properly issued a directed verdict.

**6. THE TRIAL COURT DID NOT ERR IN GRANTING A DIRECTED VERDICT BECAUSE THE DELINQUENT TAX OFFICE DID NOT HAVE ACTUAL NOTICE THAT BRENDA HALSEY WAS AN OWNER.**

The Appellants assert that the Cherokee County Delinquent Tax Office had actual notice that Brenda Halsey was an owner of the Property, however, this is a misstatement of the facts. Mr. Price testified that "there was no documentation telling me who heirs were to any of this property." (R. p. 71, lines 20-21). Mr. Price went on to state that "I don't know for a fact that they are heirs to this property." (R. p. 75, lines 5-6) The Appellant Brenda Halsey had discussion with Mr. Price about a mobile home park that surrounded the Property. (R. p. 70 lines

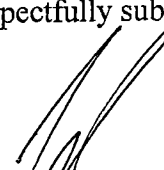
7-23) Mr. Price also testified that “Brenda has never come in about the Roderick Gaffney house (the Property). She has always come in about the Oglesby mobile home park.” (R. pp. 75, lines 10-11)

As already stated, the heirs of Roderick Gaffney are in question, and the true owners of the property have not been determined; this is not disputed. The Appellants added any heirs of the estate of Roderick Gaffney as a party to their action in order to find any potential owners. Regardless, Brenda Halsey never asserted, nor showed any proof, that she was an owner of the Property. Even if she were to make mere inquiries to the Delinquent Tax Office about the status of the taxes on the Property, this in no way would equate a legal or ownership interest. The Appellants, in their Complaint with nine (9) exhibits, or the twelve (12) exhibits submitted at trial, failed to show that Brenda Halsey had any ownership interest in the Property, and thus the Delinquent Tax Office would have no way of knowing to mail her notice of the impending tax sale. Accordingly, the Respondents Williams and Price would submit that they had no actual knowledge that Brenda Halsey would be a potential owner of the Property, and thus the tax sale was correctly validated by the trial judge.

### **CONCLUSION**

For the reasons stated above, the Respondents Williams and Price would submit that they complied with the provisions of S.C. Code Ann. §12-51-40 (Supp. 2016), and the directed verdict of the trial judge should be upheld.

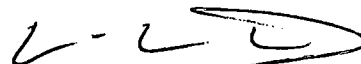
Respectfully submitted,



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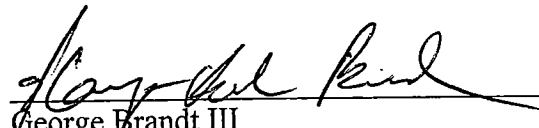
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the Successor in Office, Vernon L. Price, as  
Delinquent Tax Collector of Cherokee  
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November 2, 2017  
Gaffney, South Carolina

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

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey, and Brittany Halsey, Appellants,

v.

Gwendolette Halsey Simmons, Kenneth Wayne Oglesby,  
Roderick Terrill Oglesby, any heirs of the Roderick  
Gaffney Estate, known and unknown, who may claim any  
interest in the subject property, and any unknown heirs or  
parties who may claim title or ownership in the real estate  
which is the subject of this action, Elijah Redish, Jackie  
W. Williams, as Cherokee County Treasurer, or the  
Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office,  
Defendants,

Of whom Gwendolette Halsey Simmons, Elijah Redish,  
Jackie W. Williams, as Cherokee County Treasurer, or the  
Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office,  
are the Respondents.

Appellate Case No. 2017-001459

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Appeal From Cherokee County  
Gordon G. Cooper, Master-In-Equity

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Opinion No. 5712

Submitted December 2, 2019 – Filed January 22, 2019.

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**AFFIRMED**

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Richard H. Rhodes and William Hardwick Rhodes, both  
of Burts Turner & Rhodes, of Spartanburg, for Appellants.

George Brandt, III, of Henderson Brandt & Vieth, PA, of Spartanburg, for Respondent Elijah Redish; Joseph L. Mathis and Joseph L.V. Johnson, both of Saint-Amand Thompson & Mathis, LLC, of Gaffney, for Respondents Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the Successor in Office, and Jackie W. Williams, as Cherokee County Treasurer, or the Successor in Office; and Anna-Karina Parker, of Winter & Rhoden, LLC, of Gaffney, for Respondent Gwendollette Halsey Simmons.

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**GEATHERS, J.:** In this action to declare a delinquent property tax sale invalid, Appellants Brenda Halsey ("Mrs. Halsey") and her children contend that the Master-In-Equity erred in finding county officials, by way of Respondents Vernon L. Price, the Delinquent Tax Collector, and Jackie W. Williams, the County Treasurer, strictly complied with the notice requirements of S.C. Code Ann. § 12-51-40 (2014). Specifically, Appellants contend that the Master erred by (1) finding the tax sale valid because (i) the notices were not sent to the best address available, and (ii) the notices were not sent to Mrs. Halsey; and (2) granting a directed verdict for Respondents because (i) Appellants were denied the opportunity to present evidence, (ii) the testimony showed that the requirements of section 12-51-40 were not followed, (iii) the ruling was based on an incomplete record, and (iv) Price had actual notice that Mrs. Halsey was the owner of the property at issue. We affirm.<sup>1</sup>

## **FACTS**

The property in question is the parcel, with an unoccupied house, located at 305 Leadmine Street, Gaffney, map reference number 100-08-00-055.003 ("the Property"). The Property was originally a part of the surrounding mobile home park's parcel ("Oglesby Mobile Homes") but splintered from that parcel at some point in time. Additionally, there is a relevant parcel adjacent to the Property, with map reference number 100-08-00-056.000 ("Adjacent Property"), where Respondent Gwendollette Simmons ("Gwendollette") had a home. Appellants claim their interest in the Property through Mrs. Halsey's husband, Bernay Halsey (Gwendollette's brother), who died intestate on June 22, 2004. Bernay Halsey's estate was filed in probate court in 2014, ten years after his death. Appellants contend Bernay Halsey obtained title to the Property by deed referenced 14-Q 171. However,

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<sup>1</sup> We decide this case without oral argument pursuant to Rule 215, SCACR.

due to incorrect legal descriptions of the properties in the aforementioned deed, issues surrounding the discovery of any other deed to the Property, and mapping problems, the chain of title to the Property is complicated.<sup>2</sup> This confusion led to misidentification in taxing the Property, with the taxes being listed with either the wrong address, a different owner, or the wrong tax map number. There is no document in the record listing Bernay Halsey as the owner of the Property with its correct tax map number, 100-08-00-055.003.

The Property was sold at a delinquent tax sale on November 4, 2013, due to unpaid taxes from years 2008–12. It is undisputed that prior to the sale, and thereafter, Cherokee County officials sent all statutorily required notices to Gwendolette (also known as Gwendolyn Dawkins). Appellants argue that Mrs. Halsey was entitled to notice because county officials knew that Mrs. Halsey was the owner of the Property. Respondents counter that county officials did not know who owned the Property, so the notices were sent to the "Rederick Gaffney Estate" in care of Gwendolyn Dawkins (Gwendolette).

#### Delinquent Taxes & Notice of Tax Sale

The first set of tax receipts in the record that correctly list the Property's map reference number are from 2004 and 2005. The receipts list the Property's owner as the Rederick Gaffney Estate, in care of Gwendolyn Dawkins, as follows:

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

Mrs. Halsey paid both 2004 and 2005 taxes on the Property to the Treasurer's Office. There are no tax receipts or assertions of taxes having been paid for the Property beyond these two years in the record.

Respondent Vernon Price began working as the Delinquent Tax Collector of Cherokee County in 2003. He was the sole employee in his department during the notice period in question. At trial, Price testified that the chains of title for the entire relevant tract of land (including Oglesby Mobile Homes and Adjacent Property) were uncertain. He stated that his office regularly tries to work with the Treasurer's

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<sup>2</sup> The Property was inarguably devised to the Rederick Gaffney Estate in 1917 as part of a larger tract of land.

Office, Tax Assessor's Office, and Mapping Office to sort out property ownership when it is unclear. The addresses Price's department uses to send notices of delinquent taxes and other correspondence are usually supplied by the Tax Assessor's Office. However, these addresses can change at any time because interested persons can call and advise the Assessor's Office that they have a new address, and that address would be used by the County for notification purposes. Price stated that he searches mobile home records, alerts the Treasurer's Office of misspellings of names that he is aware of, and asks the Assessor's Office questions to try and ensure delinquent notices are sent to the correct person.

Price testified that the County conducted multiple title and deed searches to find owners of the Property, but to no avail. Additionally, he testified that there was no documentation informing him who were the heirs to the Property. Price stated Mrs. Halsey had never represented herself to be the owner of the Property and she had never come in to speak with him regarding the Property; rather, she only spoke to him about Oglesby Mobile Homes. Price testified that when Mrs. Halsey would come to his office regarding Oglesby Mobile Homes, he would mention to her that the taxes on the Property were owed. In 2012, Mrs. Halsey went to Price's office and paid delinquent taxes on Oglesby Mobile Homes. Mrs. Halsey asserted in her original complaint that at the time she thought that she was also paying back taxes on the Property. However, Price stated Mrs. Halsey knew she was paying taxes for only Oglesby Mobile Homes.<sup>3</sup>

Price testified that the statutory notices to "delinquent taxpayers" or "grantees of record" pursuant to section 12-51-40(a) & (b) are auto-generated and mailed by a third-party service, QS-1, using the name and address of the taxpayer that the Tax Assessor's Office has listed in its system. Price stated he does not send any additional notices to any other party unless he has actual knowledge that that party

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<sup>3</sup> Mrs. Halsey paid the taxes in question via check in the amount of \$10,002.19. The receipts for this payment reflect taxes for Oglesby's MHP, with map reference number 100-08-00-055, for the years of 2008, 2009, 2010, and 2011. The cumulative total of the taxes owed for the aforementioned years equaled the amount paid—\$10,002.19. The following was listed under the owner portion of all of the corresponding receipts:

OGLESBY MH PRK/ REDERICK  
GAFFNEY EST/ % GWEN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

is an owner of the property. The first notice, the Execution Notice, was sent on or about March 24, 2013, to:

GAFFNEY REDERICK EST  
% GWENDOLYN DAWKINS  
135 IRIS LANE  
GAFFNEY SC 29341

The notice advised that the taxes in the amount of \$1,768.85 for the year 2012 had to be paid by April 30, 2013. The delinquent taxes were not paid, and a Final Tax Notice was sent by certified mail to Gwendolette on June 8, 2013. Gwendolette signed for the mail the same day. This Final Tax Notice gave the Rederick Gaffney Estate until July 31, 2013, to pay the delinquent taxes. Price then physically posted a Notice of Levy on the Property on September 18, 2013. The taxes were not paid, and the Property was advertised for sale at public auction in two separate newspapers: October 16 & 30, 2013, for one paper; and October 22 & 29, 2013, for the other.

The Property was sold at auction on November 4, 2013, to Elijah Redish for \$12,000. This amount covered the existing delinquent tax amount of \$9,627.53 owed on the Property for tax years 2008–12, plus the fees that were not applied at the time of the advertising. On November 13, 2013, Price mailed a notice to Gwendolette informing her of the sale to Redish and that the Rederick Gaffney Estate had until November 5, 2014, to redeem the Property. At some point in 2014, as previously mentioned, the estate of Bernay Halsey was filed in probate court. Finally, on October 14, 2014, Price sent delinquent tax notices via certified mail to Gwendolette at her previously designated address and to Mrs. Halsey at the Property's address of 305 Leadmine Street. Price testified that he sent Mrs. Halsey the delinquent tax notice informing her about the final date of redemption because he knew Mrs. Halsey was involved. The Property was not redeemed, and Elijah Redish was granted title to the Property on November 12, 2014.

Appellants filed their complaint in the Court of Common Pleas of the Seventh Judicial Circuit on April 15, 2015, seeking a ruling that the tax sale was conducted improperly due to the actions of Price and the Cherokee County Treasurer and a finding that Appellants were the owners of the Property over any potential heirs of Rederick Gaffney. Therefore, Gwendolette and her siblings, as well as any other potential heirs of the Rederick Gaffney Estate, were joined in the suit to protect any interest they may have in the Property. Elijah Redish, as recipient of the tax deed, was joined as well. All parties consented to having the case heard by a special

referee. The trial was held on March 22, 2017. At trial, Appellants' counsel consented to allowing Respondents to present their case first. After the testimony of Price, Respondents moved for a directed verdict. The Master granted this motion, having found that Price strictly complied with and exceeded his statutory notice requirements even though ownership interests in the Property were not apparent.

### ISSUES ON APPEAL

- I. Did the Master err in finding that Price sent the notices to the best address available pursuant to section 12-51-40(a) of the South Carolina Code (2014)?
- II. Did the Master err in finding that Price complied with the notice requirements under section 12-51-40 by sending the statutorily defined notices to Gwendolette Simmons and not Brenda Halsey?
- III. Did the Master err in granting Respondents' motion for a directed verdict, which precluded Appellants from presenting additional evidence?
- IV. Did the Master err in finding that Price met the requirements of section 12-51-40 and granting Respondents' motion for a directed verdict?
- V. Did the Master err in granting Respondents' motion for a directed verdict based on an incomplete record?
- VI. Did the Master err in finding Price did not have actual notice that Mrs. Halsey was an owner of the property in question?

### STANDARD OF REVIEW

"In actions at equity, tried before a judge alone, we are free to find the facts according to our own view of the preponderance of the evidence." *Forfeited Land Comm'n of Bamberg Cty. v. Beard*, 424 S.C. 137, 144, 817 S.E.2d 801, 804 (Ct. App. 2018). "However, this broad scope of review does not require an appellate court to disregard the findings below or ignore the fact that the [circuit court] is in the better position to assess the credibility of the witnesses." *Id.* (alteration in original) (quoting *Pinckney v. Warren*, 344 S.C. 382, 387, 544 S.E.2d 620, 623 (2001)). When reviewing a circuit court's grant or denial of a motion for directed verdict, the appellate court will reverse only when there is no evidence to support the ruling or

when the ruling is governed by an error of law. *Austin v. Stokes-Craven Holding Corp.*, 387 S.C. 22, 42, 691 S.E.2d 135, 145 (2010).

## LAW/ANALYSIS

### I. TAX SALE NOTICE

Section 12-51-40 of the South Carolina Code (2014) states that the county officer authorized to collect delinquent taxes shall "mail a notice of delinquent property taxes, penalties, assessments, and costs to the *defaulting taxpayer* and to a *grantee of record* of the property . . . ." (emphases added). This "notice must be mailed to the *best address available*, which is either the address shown on the deed conveying the property to him, the property address, or other corrected or forwarding address of which the officer . . . has actual knowledge." § 12-51-40(a) (emphasis added). Appellants contend that the tax sale was invalid pursuant to section 12-51-40 because Mrs. Halsey was an owner of the Property and the delinquent tax office was aware of that fact. Therefore, Appellants assert that the tax notices were not sent to Mrs. Halsey as an owner or to the "best address available." Respondents contend that the delinquent tax office complied with its statutory obligations by sending notices for the "Rederick Gaffney Estate" to the "best address available"—in care of Gwendollette. Respondents further contend that because ownership of the Property was unclear, county tax officials were not required to mail notices to Mrs. Halsey. We agree with Respondents.

#### **a. Mrs. Halsey was not entitled to notice because she was not the Property's "defaulting taxpayer" or a "grantee of record."**

"A tax execution is not issued against the property[;] it is issued against the defaulting tax payer." *Rives v. Bulsa*, 325 S.C. 287, 293, 478 S.E.2d 871, 881 (Ct. App. 1996) (citing *Aldridge v. Rutledge*, 269 S.C. 475, 478, 238 S.E.2d 165, 166 (1977)). "Due process of law requires some sort of notice to a landowner before he is deprived of his property." *Id.* Tax sales in South Carolina are governed by statute. S.C. Code Ann. §§ 12-51-40 to -170 (2014 & Supp. 2019). The delinquent tax officer must give notice to the "defaulting taxpayer" and/or the "grantee of record." § 12-51-40. "Tax sales must be conducted in strict compliance with statutory requirements." *King v. James*, 388 S.C. 16, 25, 694 S.E.2d 35, 39 (Ct. App. 2010) (quoting *In Re Ryan Inv. Co.*, 335 S.C. 392, 395, 517 S.E.2d 692, 693 (1999)). "[F]ailure to give the required notice of a tax sale is a fundamental defect in the tax sale proceedings that renders the proceedings absolutely void." *Hawkins v. Bruno Yacht Sales, Inc.*, 353 S.C. 31, 36, 577 S.E.2d 202, 205 (2003). "The sound view is

that all requirements of law leading up to the tax sales [that] are intended for the protection of the tax payer against surprise or the sacrifice of his property are to be regarded as mandatory and are to be strictly enforced." *Rives*, 325 S.C. at 292–93, 478 S.E.2d at 881. Even "the fact that the defaulting taxpayer has actual notice of the impending tax sale 'is *insufficient* to uphold a tax sale absent strict compliance with statutory requirements.'" *Hawkins*, 353 S.C. at 36, 577 S.E.2d at 205 (quoting *In Re Ryan Inv. Co.*, 335 S.C. at 395, 517 S.E.2d at 693).

"The cardinal rule of statutory construction is to ascertain and effectuate the intent of the legislature." *Id.* at 39, 577 S.E.2d at 207. "Where the statute's language is plain and unambiguous[] and conveys a clear and definite meaning, the rules of statutory interpretation are not needed and the court has no right to impose another meaning." *Hodges v. Rainey*, 341 S.C. 79, 85, 533 S.E.2d 578, 581 (2000). "On the other hand, where a statute is ambiguous, the [c]ourt must construe the terms of the statute." *Wade v. Berkeley Cty.*, 348 S.C. 224, 229, 559 S.E.2d 586, 588 (2002). The term "grantee of record" is unambiguous. See § 12-51-40(a). The plain meaning of "grantee" is "one to whom property is conveyed." *Grantee*, Black's Law Dictionary (11th ed. 2019). Section 12-60-30(29) of the South Carolina Code (2014) defines "taxpayer" as "a person who is liable for a tax or who is responsible for collecting and remitting a tax." Further, section 12-37-610 of the South Carolina Code (2014 & Supp. 2019) states that each person is liable to pay taxes on real property "he owns . . . as recorded in public records for deeds of the county in which the property is located, or on the real property that . . . he has care of as guardian, executor, trustee, or committee."

These taxing statutes and our state's legal history make clear that the term "defaulting taxpayer" comfortably includes true owners of property (who are liable for a tax) and their agents (who can be responsible for collecting and remitting the tax). See *Rives*, 325 S.C. at 293, 478 S.E.2d at 881 ("The taxing statutes and a legion of cases interpreting these statutes make it clear that property shall be listed, assessed, levied upon, advertised, and sold in the name of the *true owner*." (emphasis added)); *Johnson v. Arbabi*, 355 S.C. 64, 72, 584 S.E.2d 113, 117 (2003) (finding that implied agency can satisfy tax notice requirements). Prior to the year 2000, section 12-51-40 included references to the "current owner" instead of "defaulting taxpayer" and grantees of property. See S.C. Code Ann. § 12-51-40 (1998) (prior to the 2000 amendment); see also Act No. 399, § 3(X)(3), 2000 S.C. Acts 3471–73 (amending section 12-51-40, effective January 1, 2001). In amending the statute in 2000, and substituting "current owner" with "defaulting taxpayer" and "grantee" of record, the General Assembly sought to provide for notice to the grantee of record. See Act No. 399, § 3(X)(3), 2000 S.C. Acts 3439.

However, the 2000 amendment did not change the fact that county tax officials must be aware of the true owner's interest for the delinquent tax notification duty to apply. See § 12-51-40(f) ("For the purpose of enforcing payment and collection of property taxes when the true owner is *unknown* because of the death of the owner of record . . . the property must be advertised and sold in the name of the deceased owner of record." (emphasis added)). Appellants have cited no cases post-dating the enactment of section 12-51-40, and we have found none, holding that a person claiming ownership of certain property is entitled to notice without there also being either an adequate public record of the claimant's ownership or actual direct knowledge of their ownership by county officials. Compare *Taylor v. Mill*, 310 S.C. 526, 528, 426 S.E.2d 311, 312-13 (1992) (finding that county tax officials were not obligated to notify an individual with interest in a property because the individual bought the property subject to another lien and he failed to either notify the county that he was the grantee of the delinquent taxpayer of record or to record his deed), *Snelgrove v. Lanham*, 298 S.C. 302, 304, 379 S.E.2d 904, 905 (1989) (affirming the Master's order setting aside a tax deed obtained through a tax sale where the defaulting taxpayer notified the county of her new name and address following her marriage, but the county still failed to mail her the statutorily required notifications using her new contact information), and *Rives*, 325 S.C. at 294, 478 S.E.2d at 881 (affirming the Master's order invalidating the tax sale because the public records reflected the names of the correct owners), with *Bell v. Knight*, 376 S.C. 380, 382-83, 656 S.E.2d 393, 395 (Ct. App. 2008) (finding children of the record owner were not entitled to notice because even though the property's deed to a third party was not issued and recorded by the time of the tax sale, there was a probate order divesting the children of their interest in the property).

Here, Mrs. Halsey was not entitled to notice because there was no record of her as a true owner or evidence that Price had *actual knowledge* that she claimed ownership of the Property. Additionally, she was not a "grantee of record." See § 12-51-40. Price testified that county officials conducted many title and deed searches, but were unable to discover who the owners of the Property were. Appellants contend that their interest in the Property comes from Bernay Halsey via intestate succession. 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. See *Rives*, 325 S.C. at 289-94, 478 S.E.2d at 879-81 (finding the probate record of decedent adequate to notify county of true owners);

*Bell*, 376 S.C. at 382–83, 656 S.E.2d at 395 (probate record was adequate to place county on notice that children were divested of their interest in the property and were not entitled to notice). Instead, Appellants chose to act after tax sale proceedings had already begun.<sup>4</sup>

Further, although county tax officials must exercise diligence to ascertain the correct address of the property owner,<sup>5</sup> 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). To the extent that they are aware, property owners must provide county officials with actual notice of any problem with the county's assessment of their property and exercise their own diligence in remedying the issue. *See Taylor*, 310 S.C. at 528, 426 S.E.2d at 312–13; *see also Robinson v. Estate of Harris*, 389 S.C. 360, 372, 698 S.E.2d 801, 807–08 (2010) (finding it unreasonable that claimants attempting to quiet title to a property would wait more than ten years to implement the suit because they had constructive knowledge that there was an issue with their title due to presumably not receiving tax documents for many years).

Additionally, Mrs. Halsey never represented herself as owner of the Property. Although she did not have an opportunity to testify to this effect, nowhere in the record does Mrs. Halsey claim she, or any of the other Appellants, spoke with a county official to correct the title of the Property. The record reflects a ten-year acquiescence to the Property being listed as owned by "Rederick Gaffney Estate." *See Robinson*, 389 S.C. at 372, 698 S.E.2d at 807–08 (crediting against claimants the fact that claimants had constructive knowledge of a defect in their property title but they did not act in a timely manner). In the ten years following Bernay Halsey's death, no individual claimed ownership of the Property. Thus, we find credible Price's testimony that he had no actual knowledge that Mrs. Halsey was the true owner of the Property. Even though Price knew Mrs. Halsey was involved in the property, it would be unreasonable to expect county officials to send a notice to every family member who is "involved" in familial property or employ onerous

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<sup>4</sup> The first (Execution) notice was mailed to Gwendolette in 2013, and Bernay Halsey's probate estate was filed in 2014.

<sup>5</sup> *Reeping v. JEBBCO, LLC*, 402 S.C. 195, 199–200, 740 S.E.2d 504, 506 (Ct. App. 2013) ("[W]here a statute requires notice to the owner as a condition precedent to foreclosure of a tax lien, the person authorized to send the notice must exercise diligence to ascertain the correct address of the property owner." (alteration in original) (internal quotation marks omitted) (quoting *Benton v. Logan*, 323 S.C. 338, 341, 474 S.E.2d 446, 447 (Ct. App. 1996))).

methods to try and discover true owners. *See Koth*, 79 S.C. at 517–18, 61 S.E. at 78. Because a family member remits a tax payment for a property once or twice does not mean county officials should *assume* that that family member is liable for taxes as a true owner of the property. *See* §§ 12-51-40 and -60-30(29).

We conclude that county officials exercised due diligence in attempting to ascertain the true owners of the Property, and Appellants, having notice of the fact that the county did not know who the true owners were, did not attempt to correct the record. Therefore, Mrs. Halsey was not entitled to notice pursuant to section 12-51-40.

**b. Gwendollette's address was the "best address available."**

Mrs. Halsey's address was not the "best available address" for the Rederick Gaffney Estate. The record shows that the only instances in which taxes were paid on the Property were when tax notices were sent to Gwendollette. Moreover, the record reflects that the notices for Oglesby Mobile Homes were consistently sent to Gwendollette's address as well. Given the interconnectivity of the properties, it was reasonable for Price to select Gwendollette's address as the best available address to send the delinquent notices. *See Snelgrove*, 298 S.C. at 304, 379 S.E.2d at 905 (finding county officials should have taken notice of the taxpayer's deed to a lot adjacent to the property at issue because the deed included the taxpayer's updated name and address). Additionally, the record shows that Gwendollette did in fact receive all the statutory notices sent to her by Price. Thus, Gwendollette's address was the best available address to notify all with interest in the Property of the impending tax sale so that no interested party could claim surprise regarding the tax sale.<sup>6</sup> *See Rives*, 325 S.C. at 292–93, 478 S.E.2d at 881 ("The sound view is that all

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<sup>6</sup> Appellants alleged in their complaint to have not known about the tax sale until Redish recorded the tax deed on November 17, 2014. However, on September 17, 2013, the tax office physically posted notice of the impending tax sale on the Property. Considering Appellants' assertion that the best available address for Mrs. Halsey is the Property's address, it is implausible that Appellants were unaware of the posted notice—and if this is indeed the case, the Property's address could not have been the "best address available." Additionally, Appellants claimed to have been under the belief that Mrs. Halsey was paying taxes for the Property in 2012 when she wrote the check for \$10,002.19. However, the receipts corroborated by Mr. Price's testimony make it clear that Mrs. Halsey was paying for Oglesby Mobile Homes. Even assuming Mrs. Halsey and her stepson (who accompanied her to Price's office) genuinely thought they were paying taxes for both properties, the

requirements of law leading up to the tax sales [that] are intended for the protection of the tax payer against surprise or the sacrifice of his property are to be regarded as mandatory . . ."). The fact that Price posted the notice on the Property and later sent Mrs. Halsey a letter of redemption is not indicative of actual knowledge that Mrs. Halsey was the true owner or a belief that her address was the best available address for the Roderick Gaffney Estate. *See Bell*, 376 S.C. at 384, 656 S.E.2d at 395 ("[W]e will not find notice inadequate because a tax collector *exceeded* the statutory notice requirements."). Instead, it is indicative of the fact that Price tried to ensure that the Property remained with the family, evidenced by Price testifying to giving them multiple years (2008–13) to get the taxes paid.

Accordingly, we believe the Master did not err in finding that Price strictly complied with the requirements of section 12-51-40.<sup>7</sup>

## II. Directed Verdict

Appellants contend that the Master erred in granting a directed verdict and request that the action be remanded to allow them the opportunity to prove ownership of the property to prevent any further confusion regarding ownership.

"When considering a directed verdict . . . the [appellate court] is required to view the evidence and the inferences that can be drawn from that evidence in the light most favorable to the nonmoving party." *Hinkle v. Nat'l Cas. Ins. Co.*, 354 S.C. 92, 96, 579 S.E.2d 616, 618 (2003). The appellate court will "reverse only when

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receipts *also* listed Gwendollette as the caretaker of the property or properties. *See supra* note 3. This is further evidence of Appellants' acquiescence to Gwendollette's address being the "best address available."

<sup>7</sup> In their brief, Appellants argue Price failed to comply with the advertising requirements for the Property pursuant to section 12-51-40(d). However, no such argument was raised prior to this appeal. Insofar as Appellants are arguing county officials failed to strictly comply with section 12-51-40 due to the newspaper ads, that argument has not been preserved for appellate review. *See Mims v. Alston*, 312 S.C. 311, 314 n.1, 440 S.E.2d 357, 359 n.1 (1994) (holding an issue neither raised nor ruled upon below will not be considered on appeal); *Noisette v. Ismail*, 304 S.C. 56, 58, 403 S.E.2d 122, 124 (1991) (finding where a circuit court does not explicitly rule on an argument raised and appellant makes no Rule 59 motion to obtain a ruling, the appellate court may not address the issue); *First Sav. Bank v. McLean*, 314 S.C. 361, 363, 444 S.E.2d 513, 514 (1994) (noting conclusory arguments without supporting authority are considered abandoned).

there is no evidence to support the ruling or when the ruling is governed by an error of law." *Austin*, 387 S.C. at 42, 691 S.E.2d at 145 (2010). "If the evidence as a whole is susceptible of more than one reasonable inference, a jury issue is created and the motion should have been denied." *Pye v. Estate of Fox*, 369 S.C. 555, 563, 633 S.E.2d 505, 509 (2006). "Essentially, [the appellate court] must resolve whether it would be reasonably conceivable to have a verdict for a party opposing the motion under the facts as liberally construed in the opposing party's favor." *Id.* at 564, 633 S.E.2d at 509.

Because the Master did not err in finding that Price strictly complied with the requirements of section 12-51-40, the Master did not err in granting Respondents' motion for a directed verdict. At trial, Appellants introduced most of their exhibits and attached the remaining exhibits to their Rule 59(e) motion. None of the evidence presented purports to show that Mrs. Halsey was the true owner or that county officials should have been able to ascertain any purported interest Appellants now allege through this evidence. In their brief, Appellants concede that ownership surrounding the property was confusing. However, Appellants did nothing in the ten years they claimed to have had ownership of the Property to quell this confusion—even though Appellants had actual notice that county officials did not know they owned the Property. The documents Appellants claim show Bernay Halsey as the owner of the Property do not have the Property's correct tax map number, and there are no documents purporting to show any of the Appellants as the owner of the Property. Nowhere in the record do any of the Appellants claim to have asserted to county officials that Mrs. Halsey was the owner of the Property before the commencement of the delinquent tax sale proceedings. Thus, there is no reasonable inference that county officials knew or should have known Mrs. Halsey was the true owner. *See id.* at 563, 633 S.E.2d at 509. Accordingly, there is no reasonable inference that Mrs. Halsey was entitled to notice under section 12-51-40 or that the Property's address was the best address available. *See id.* at 564, 633 S.E.2d at 509.

### CONCLUSION

Based on the foregoing, the Master's order is

**AFFIRMED.**

**SHORT and THOMAS, JJ., concur.**

STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS

APPEAL FROM CHEROKEE COUNTY  
COURT OF COMMON PLEAS

THE HONORABLE GORDON G. COOPER  
CASE NO. 2015-CP-11-0319  
APPELLATE CASE NO.: 2017-001459

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey and Brittany Halsey,

Appellants,

versus

Gwendolette Halsey Simmons, Kenneth Wayne Oglesby, Roderick Terrill  
Oglesby, any heirs of the Roderick Gaffney Estate, known and unknown, who  
may claim any interest in the subject property, and any unknown heirs or parties  
who may claim title or ownership in the real estate which is the subject of this action,  
Elijah Reddish, Jackie W. Williams, as Cherokee County Treasurer, or the Successor  
in Office, Vernon L. Price, as Delinquent Tax Collector of Cherokee County, or the  
Successor in Office,

Of Whom,

Gwendolette Halsey Simmons, Elijah Reddish, Jackie W. Williams, as Cherokee  
County Treasurer, or the Successor in Office, Vernon L. Price, as Delinquent Tax  
Collector of Cherokee County, or the Successor in Office, are the

Respondents.

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APPELLANTS' PETITION FOR RE-HEARING

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Attorneys for Appellant

February 4, 2020

STATE OF SOUTH CAROLINA )  
)  
COUNTY OF SPARTANBURG )

IN THE COURT OF APPEALS

Brenda Halsey, Bernay F. Halsey, Jr., )  
Demont Halsey, Fredericka Halsey and )  
Brittany Halsey, )

Appellants, )

vs. )

Gwendollette Halsey Simmons, Kenneth )  
Wayne Oglesby, Roderick Terrill )  
Oglesby, any heirs of the Roderick )  
Gaffney Estate, known and unknown, )  
who may claim any interest in the )  
subject property, and any unknown heirs )  
or parties who may claim title or )  
ownership in the real estate which is the )  
subject of this action, Elijah Reddish, )  
Jackie W. Williams, as Cherokee County )  
Treasurer, or the Successor in Office, )  
Vernon L. Price, as Delinquent Tax )  
Collector of Cherokee County, or the )  
Successor in Office, )

PETITION FOR REHEARING  
CASE NO.: 2015-CP-11-0319  
APPELLATE CASE NO.: 2017-001459

Of Whom, )  
Gwendollette Halsey Simmons, Elijah )  
Reddish, Jackie W. Williams, as )  
Cherokee County Treasurer, or the )  
Successor in Office, Vernon L. Price, )  
as Delinquent Tax Collector of Cherokee )  
County, or the Successor in Office, are the )

Respondents. )

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The Appellants, through their undersigned attorneys, have filed this Petition pursuant to Rule 221(a). It is respectfully submitted that the holding in Opinion filed January 22, 2019 failed to consider and apply pertinent facts which are important to this case. For brevity, each point is presented in outline form below:

1. **Gwendollette Owned The Home on the Adjoining Property** [Page 2 of Opinion]– The Court found that Gwendollette Halsey Simmons (Gwendollette) owned a home on the adjacent lot with Tax Map Number 100-08-00-056.00. This is incorrect. The owners of the adjoining home were Bernay and Brenda Halsey (Brenda). Brenda and Bernay built the subject house while living in the adjoining home. Although Brenda and Bernay never moved out of the adjoining home into the new home at 305 Leadmine, they received their mail at the Leadmine address (Tr. 10-15).

Gwendollette and Bernay owned the mobile home tract (100-08-00-005.00) as joint tenants in common. Although they were brother and sister, they were not close.

Gwendollette does not claim any ownership of either the subject property or the adjoining home. Gwendollette was joined only because she was identified by the Delinquent Tax Office as the owner and they served her with all notices relating to the Tax Sale.

2. **No Document Showing Ownership of Subject Property** [Page 3 of Opinion]– The Court held that there was no document which showed that Bernay Halsey was the owner of the property with Tax Map Number 100-08-00-055.03. This is incorrect. Probate File Number 2014-ES-11-104 and Deed of Distribution recorded in Deed Book 71, page 1331, Clerk of Court's Office for Cherokee County show the subject property being owned by Bernay Halsey. [A summary of the chain of title was presented (Tr. 31)]. Prior to the trial, it was agreed by all attorneys that the Appellants could introduce the chain of title and other County documents at trial, but since the Appellants were not allowed to present their case in chief, these documents could not be introduced at trial. Instead, summaries were attached and introduced in the 59(e) Motion.

In addition to the estate file and the Deed of Distribution, the Court's attention is invited to the following:

- ◉ Assessor's Statement dated November 21, 2001 (Tr. 46). The document shows that Brenda went into the Assessor's Office on December 3, 2001 requesting Bernay's name to be shown as the owner.

- ⊙ Delinquent Tax Office statement showing that Brenda owned the subject property at 305 Leadmine Street (Tr.31). 42
- ⊙ S.C. DHEC form showing Bernay Halsey and Lula Oglesby owned the property at 305 Leadmine Street (Tr. 51). [This was a 1983 statement and did not use tax map numbers.]
- ⊙ A Board of Public Works for Cherokee County showing Bernay Halsey owned the property at 305 Leadmine Drive (Tr. 520). [This was a July 2002 document and did not use tax map numbers.]

Note: At trial, the Appellants planned to present the records of the county offices. The documents did not consistently use the correct Tax Map Number and did not consistently use the same name as the purported owner.

3. **First Correct Set of Tax Documents** – [Page 3 of Opinion] – The Court held that the first correct tax documents were in 2004 and 2005. These showed Gaffney Reddick Estate c/o Gwendolyn Dawkins. This holding is not accurate. The first tax records which showed the correct tax map number and correct address were dated November 21, 2001 (Tr. 46). The Assessor's Office showed Gaffney Reddick Estate at 305 Leadmine Street. This document shows that Brenda went to the Assessor's Office on December 3, 2001 to request that the correct name be added.

4. **Brenda Never Represented Herself As Owner** [Page 4 of Opinion] – The Court used the testimony of Mr. Price to hold that Brenda had never represented herself as being an owner. Since this was a directed verdict, Brenda (and her witnesses) did not have the opportunity to show the **numerous meetings** she had had with the taxing authorities. Even though Brenda could not present testimony to show her assertions of ownership, the Record still showed the following:

- ⊙ Mr. Price testified that since 1997 he knew that Brenda was an owner of this property (Tr. 70).
- ⊙ Brenda went into the Delinquent Tax Office in January 2006 and paid for the taxes for 2004 and 2005 on the subject property (Tr. 131).
- ⊙ Mr. Price testified that the only two (2) people he knew who would be owners of this property were Gwendolette and Brenda. [As the Court notes, the Delinquent Tax Office used the name of Gwendolette. What makes this so egregious is that Gwendolette does not claim any ownership in this property. She was in default

and simply filed a Notice of Appearance; she was joined as a party because she had been identified as the owner and had been served with notice of the delinquent taxes.]

- ◉ Since Mr. Price knew that Brenda was an owner, he sent her a redemption notice; he testified that the only reason that she was not presented with the other notices was because the **computer** did not send them to her (Tr. 75).

5. **No Notice of Bernay Halsey's Estate** [Page 5 of Opinion] – The Court infers that since the Delinquent Tax action was commenced in March 2013 there was no notice of record to the Delinquent Tax Office about any ownership pursuant to the Estate of Bernay Halsey. This is not true:

- ◉ Estate File Number 2014-ES-11-0104 shows that the Personal Representative was appointed on April 13, 2014 -- long before the end of the redemption period. The estate file shows that Bernay owned 305 Leadmine with the County Tax Map Number 100-08-055.03.
- ◉ The Deed of Distribution was filed on September 16, 2014 in the Clerk of Court's Office for Cherokee County -- long before the end of the redemption period. This document shows that Bernay owned 305 Leadmine with the County Tax Map Number 100-08-055.03.

6. **Mailing Notice of Delinquent Taxes** – [Page 7 of Opinion] – The Court held that since the ownership of the property was unclear, tax officials were not required to mail notices to Brenda. This holding is incorrect. As noted above, and also discussed in the subsequent paragraphs, Brenda made efforts to have tax notices mailed to her at the address of 305 Leadmine. In addition, Code §12-51-40(a) mandates that notices be sent to the best address available which is either the address on the deed, the address on the property, or any other corrected address.

The address of the property is 305 Leadmine. This is the address used by Brenda and Bernay Halsey. It is also the address that Brenda gave to the tax officials (Tr. 38, 46).

Just a few days before the redemption period ended, the Delinquent Tax Office sent Brenda notice at the address of 305 Leadmine. Brenda received this, but with such short notice, she had inadequate time to raise the money necessary to redeem the property. The significant point is that the Delinquent Tax Office

knew of Brenda, knew of her address, but failed to send her any notice until 23 days before the redemption period ended. The actions of the Delinquent Tax Office do not comply with the spirit of the Tax Sale Act.

7. **Brenda Did Not Exercise Due Diligence** [Page 10 of Opinion] – The Court held that Brenda did not exercise due diligence to insure that the correct mailing address was used.. This is not true:

- In December 2001, she went to the Assessor's Office and told them to use the name of her husband (Bernay Halsey) (Tr. 46).
- In January 2006, she went to the Delinquent Tax Office and paid the 2004 and 2005 taxes on the subject property. (On both of her checks, she put down what she had instructed the Tax Office which was this was Bernay Halsey's home.) (Tr. 131).
- At trial, the Appellants, and their witnesses, were prepared to testify about the visits Brenda made to the Delinquent Tax Office to try to have the correct name and the correct address to be used.
- The Tax Office is still confused. Brenda has lived in the adjoining property (100-08-00-056.00) for almost 50 years. Notwithstanding, the 2019 tax records do not reflect that she is entitled to 4%. Also, they are not giving her the homestead exemption. [See Exhibit I.]

8. **Directed Verdict** [Page 12 of Opinion] – Prior to the commencement of trial, the trial court held a conference with the attorneys in chambers. The court wanted to take testimony concerning the validity of the Tax Sale before the Appellants presented their case (Tr. 58). Because of this, counsel for Cherokee County presented the testimony of Vernon Price, the Delinquent Tax Collector. As it turned out, he was the only one presenting evidence on behalf of the County. At the conclusion of the trial, the Respondents moved for a directed verdict, and the court granted their Motion.

When the court ruled that the Tax Sale was valid and granted the Respondent's Motion, the Appellants objected. The Appellants brought to the court's attention that the Record was incomplete, and that the Appellants had been denied the opportunity to present any evidence. The court's response was "well Mr. Rhodes, that's my ruling" (Tr. 103).

Circuit Court Rule 50 governs Motions for directed verdict. The Rule offers a party the opportunity to move for a directed verdict at the close of evidence of the party opponent. In the case at bar, the Motion for directed verdict was made by the Respondents after they had presented their case in chief.

It is respectfully submitted that procedurally this was incorrect. The Respondents were given the opportunity to present their case, and then they moved for a directed verdict without giving the Appellants any opportunity to present evidence. This, in effect, is the “rule of one” and undermines the entire concept of due process.

In the case of LaSalle Bank National Association v. Davidson, 386 S.C. 276 (2009), our Court held that “due process of law requires that a person shall have a reasonable opportunity to be heard....” *id* at p. 279. In the case at bar, the Appellants did not have an opportunity to be heard. They were denied the opportunity to present any evidence and their case was dismissed.

A Tax Sale is considered to be a “harsh remedy”, and the purpose of the Tax Sale Act is to prevent a taxpayer from surprise and from sacrifice of their property. King v. James, 388 S.C. 16 (Ct. 2010). The Appellants owned three tracts of land: their old home place (which is known as the adjoining property); the subject property which was sold at the Tax Sale (Leadmine Road); and the trailer park (100-08-00-055.00). The tax notices did not consistently use the correct names, the correct address, and the correct tax map numbers. Brenda made efforts to correct the addresses and the names. She believed that she was paying her taxes. The facts of this case do not justify losing a home, particularly without the opportunity to be heard.

## CONCLUSION

It is respectfully submitted that even though the Appellants were unable to present testimony and even though the Appellants were unable to present all of their exhibits, The Record contains sufficient documents which show the extreme confusion relating to the title of this property. The county documents did not always use the correct Tax Map Number and did not always use the same name as the purported owner. [Even Vernon Price acknowledged that the documents surrounding this property were confusing (Tr. 73, 74).]

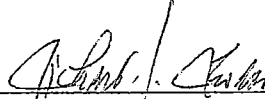
Actions which are brought to set aside a Tax Sale are equitable in nature. Smith v. Barr, 375 S.C. 157 (Ct. App. 2007). Since this is a case in equity, this Court has the authority to review testimony and records and make its own findings.

The Appellants respectfully requests this Court to exercise its equity powers and render an opinion which is just. The Appellants were denied the opportunity to present evidence. In effect, the Appellants have been denied their day in court and, they have lost a home which they built. Our courts have consistently held that in matters involving a directed verdict, all reasonable inferences should be resolved against the one who is seeking the directed verdict. Whelan v. Welch, 304 S.C. 548 (Ct. App. 1991). Such a standard mandates that a party be given the opportunity to present evidence.

Losing property pursuant to a Tax Sale is a drastic measure. As a result, our courts have always required strict compliance. This would include making every reasonable effort to notify the owner of the property of a pending sale/redemption. The Delinquent Tax Office knew that the only two (2) people involved with this land were Gwendollette and Brenda, the Delinquent Tax Office notified Brenda at the address of the subject property just days before the redemption period ended. This shows that the Delinquent Tax Office knew Brenda was involved with the property and knew her address. Therefore, the Delinquent Tax Office should have given Brenda notice of all stages of the delinquent tax proceedings.

For these reasons, it is respectfully submitted that the Tax Sale should not have been upheld. In the alternative, the Appellants ask that the directed verdict be set aside and allow the case to be remanded for a complete trial.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard H. Rhodes", is written over a horizontal line.

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William H. Rhodes, Esquire  
Burts, Turner & Rhodes  
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(864) 585-8166

February 4, 2020



Jackie W. Williams  
Treasurer, Cherokee County  
PO Box 1267  
Gaffney, SC 29342



# CHEROKEE COUNTY, SOUTH CAROLINA PROPERTY TAX NOTICE

SEE REVERSE SIDE

2019

RETURN SERVICE REQUESTED

1 38



00016689

\*\*\*\*\*AUTO\*\*SCH 5-DIGIT 29379  
HALSEY BRENDA W ETAL  
305 LEADLINE RD  
GAFFNEY, SC 29340

| PROPERTY VALUATION |          | TAX LEVY            | PROPERTY TAX    |
|--------------------|----------|---------------------|-----------------|
| COUNTY             | 2,610    | 314.00              | 819.54          |
| NO. ACRES          | NO. LOTS | NO. BUILDINGS       | TOTAL APPRAISAL |
| .43                |          | 1                   | 43,500          |
| PERSONAL APPRAISAL | RATIO    | PERSONAL ASSESSMENT | LAND APPRAISAL  |
|                    |          |                     | 8,000           |
| MAP NUMBER         |          |                     | 6%              |
| 100-08-00-056.000  |          |                     | 480             |
|                    |          |                     |                 |
|                    |          |                     |                 |
| PRIOR YEAR TAXES   | \$746.07 | BUILDING APPRAISAL  | RATIO           |
|                    |          | 35,500              | 6%              |
|                    |          |                     | 2,130           |

| PROPERTY / LOCATION DESCRIPTION |                 |
|---------------------------------|-----------------|
| 1005 ONEAL ST E                 | 1005 E ONEAL ST |
|                                 | 10G 944 PLAT    |

| CLASS | PROPERTY TYPE        | APPRAISAL | RATIO | ASSESSMENT |
|-------|----------------------|-----------|-------|------------|
| RI    | RESIDENTIAL IMPROVED | 43500     | 6%    | 2610       |

NO HOMESTEAD

| RECEIPT NUMBER | DISTRICT | TOWN | PROPERTY TYPE |
|----------------|----------|------|---------------|
| 011592-19-3    | 11       |      | REAL          |

| COUNTY TAX DOLLARS DISTRIBUTION |            |        |             |
|---------------------------------|------------|--------|-------------|
| Tax Breakdown by Entity         | Levy Mills | Levy % | Tax Dollars |
| General Schools                 | .1765      | 56.21% | 460.66      |
| School Bonds                    | .0298      | 9.49%  | 77.78       |
| Ordinary County                 | .0748      | 23.82% | 195.23      |
| Library                         | .0041      | 1.31%  | 10.70       |
| Recreation                      | .0039      | 1.24%  | 10.18       |
| Fire District                   | .0120      | 3.82%  | 31.32       |
| County Bonds                    | .0049      | 1.56%  | 12.79       |
| Capital Project Fund            | .0054      | 1.72%  | 14.09       |
| Community College               | .0026      | .83%   | 6.79        |

| COUNTY TAXES | CITY TAXES | TOTAL TAXES |
|--------------|------------|-------------|
| \$819.54     | \$0.00     | \$819.54    |

A 1.6 Mil surcharge included  
for compliance with court  
order concerning EMS.

|                           | COUNTY | CITY |
|---------------------------|--------|------|
| TOTAL TAX                 | 819.54 |      |
| LESS HOMESTEAD EXEMPTION  |        |      |
| LESS SCHOOL TAX CREDIT    |        |      |
| LESS LOST CREDIT          |        |      |
| PLUS CODE ENFORCEMENT FEE | 57.07  |      |

PAY THIS AMOUNT BY OR BEFORE  
January 15, 2020

\$762.47

|                                 |          |
|---------------------------------|----------|
| After January 15, 2020 Plus 3%  | \$785.34 |
| After February 3, 2020 Plus 10% | \$838.72 |
| After March 16, 2020 Plus 15%   | \$881.84 |
| Plus \$5.00 Cost                |          |

# The South Carolina Court of Appeals

Brenda Halsey, Bernay F. Halsey, Jr., Demont Halsey,  
Fredericka Halsey, and Brittany Halsey, Appellants,

v.

Gwendollette Halsey Simmons, Kenneth Wayne Oglesby,  
Roderick Terrill Oglesby, any heirs of the Roderick  
Gaffney Estate, known and unknown, who may claim  
any interest in the subject property, and any unknown  
heirs or parties who may claim title or ownership in the  
real estate which is the subject of this action, Elijah  
Redish, Jackie W. Williams, as Cherokee County  
Treasurer, or the Successor in Office, Vernon L. Price, as  
Delinquent Tax Collector of Cherokee County, or the  
Successor in Office, Defendants,

Of whom Gwendollette Halsey Simmons, Elijah Redish,  
Jackie W. Williams, as Cherokee County Treasurer, or  
the Successor in Office, Vernon L. Price, as Delinquent  
Tax Collector of Cherokee County, or the Successor in  
Office are the Respondents.

Appellate Case No. 2017-001459

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## ORDER

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After careful consideration of the petition for rehearing, the Court is unable to discover that any material fact or principle of law has been either overlooked or disregarded, and hence, there is no basis for granting a rehearing. Accordingly, the petition for rehearing is denied.

*Paul W. Thomas*

J.

*Paul G. Short, Jr.*

J.

A.J.

Columbia, South Carolina

**FILED**

cc:

Richard H. Rhodes, Esquire

William Hardwick Rhodes, Esquire

Joseph L. Mathis, Esquire

Anna-Karina Parker, Esquire

George Brandt, III, Esquire

Joseph L.V. Johnson, Esquire

The Honorable Gordon G. Cooper

February 20, 2020