

STATE OF SOUTH CAROLINA  
COUNTY OF FLORENCE

] IN THE COURT OF COMMON PLEAS  
] TWELFTH JUDICIAL CIRCUIT  
] CASE NO. 2018-CP-21-02191

Ronald Edwin Barfield,  
Plaintiff,

-vs-

The Corner Store, Inc., and all  
persons claiming any right, title,  
estate interest in or lien upon the  
real estate described; any unknown  
adults and those persons who may  
be in the military service of the  
United States of America, all of  
them being a class designated as  
John Doe, whose true name is  
unknown; any unborn infants or  
persons under disability being a  
class designated as Richard Roe,  
whose true name is unknown,  
United States of America, and  
Paige Holsapple as Florence County  
Delinquent Tax Collector,  
Defendants.

**RECEIVED**  
**Oct 18 2021**  
**SC Court of Appeals**

**ORDER**

This matter was filed on August 14, 2018, as an action to quiet title to the following property:

**All those certain pieces, parcels or lots of land lying, being and situate in the County of Florence, State of South Carolina, School District No. 13 and designated on a plat or map of the place known as Hyde Park as Lots 1, 2 and 3, which said map or plat was made for George M. McCown in November, 1946, by W.B. Cummings, Surveyor, and which plat is recorded in the office of the**

**Clerk of Court for Florence County in Plat Book 1 at Page 74. Reference is also made to a map on Dimitri and Theodora Krasias by Nesbitt Surveying Co., Inc., dated June 12, 2002, and recorded in the above mentioned office in Plat Book 79 at Page 229. Reference being had to said maps for a more complete and accurate description.**

**This being the same property conveyed to The Corner Store, Inc. recorded in Deed Book B313 at Page 124 in the office of the Clerk of Court for Florence County, State of South Carolina.**

**TMS: 90013-03-001**

At the request of the litigants, the matter was bifurcated and this ruling is only as to the quiet title cause of action.

The property of The Corner Store, Inc. was sold at public auction for unpaid taxes on October 3, 2016, and upon Ronald Edwin Barfield's compliance with the terms of his bid and pursuant to the terms of sale, after the time for redemption had expired, a tax title dated May 9, 2018, was issued by Florence County and recorded in Book B745 at Page 517, in the office of the Clerk of Court for Florence County.

The pleadings were subsequently amended to add the United States of America and the Florence County Delinquent Tax Office on September 25, 2018. An Order was issued upon motion of Nilesh Patel, as Trustee of the Anjay R. Patel Irrevocable Trust Agreement dated December 18, 2000 ("Patel Trust") joining the Patel Trust as a Defendant.

Initially, the United States of America alleged "the United States has claims/federal liens which attach to the subject property. Subsequently, the claim of

the United States of America was withdrawn. Title 21-Food and Drugs Section 852

(c) provides as follows:

“Third party transfers. Any such property that is subsequently transferred to a person other than the defendant **may be** the subject of a special verdict of forfeiture and thereafter shall be ordered forfeited to the United States, **unless** the transferee establishes ... that he is a bona fide purchaser for value of such property who at the time of purchase was reasonably without cause to believe that the property was subject to forfeiture under this section.”

Patel alleges an interest in the property pursuant to an Assignment of Rents and Leases. The Patel Trust was never an owner of record, grantee of the property or mortgage holder. The Trust is relying on a mere filing of an assignment of rents and leases. “In interpreting a statute, words must be given their plain and ordinary meaning without resorting to subtle or forced construction to limit or expand the statute’s operation” Rowe v. Hyatt, 321 S.C. 366,468 S.C.2d 649 (1996).

The South Carolina Code in Section 12-51-160 provides that a tax sale is evidence of good title. It further provides that no action for the recovery of land may be maintained unless brought within two (2) years from the date of sale. However, this is not an action to recover possession of real property and is an action to quiet title. The tax sale was October 3, 2016, and the Patel Trust did not file its motion to intervene until October 3, 2019. Its Answer and Cross Claim were filed July 16, 2021.

The Florence County Delinquent Tax Collector alleges it complied with the provisions of the Code and gave notice to The Corner Store, Inc.

Borrowing from Corbin v. Carlin, 620 S.E.2d 745, 366 S.C. 187 (S.C. 2005)

I “find the instant action was not one to set aside a tax sale falling under the provision of Section 12-51-160, but instead was an action to quiet title and for” ... Barfield ... “to assert his proper ownership rights ... it would yield an absurd and unfair result to forbid” ... Barfield... “to assert his right to ownership of his property when there is no indication he knew or should have known” anyone would claim the county was improperly seeking to sell the property in a tax sale.

NOW, THEREFORE, the Plaintiff, Ronald Edwin Barfield, should be deemed the fee simple owner of the subject property and any claim should be barred and extinguished. And,

IT IS SO ORDERED.

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Haigh Porter  
Master-in-Equity for Florence County

Florence, South Carolina,

September \_\_\_\_\_, 2021



Florence Common Pleas

**Case Caption:** Ronald Edwin Barfield VS Corner Store Inc , defendant, et al

**Case Number:** 2018CP2102191

**Type:** Master/Order/Other

So Ordered

s/Haigh Porter, 3082