

State of South Carolina
Administrative Law Court
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, S.C. 29201

Tommy Bellamy
3684 Sea Mountain Highway
Little River, S.C. 29566

RECEIVED

NOV 03 2015

SC Court of Appeals

Docket No. 15-ALJ-17-0462-CC

Re: Order of Dismissal

Dear: Honorable H.W. Funderburk Jr.

Please reconsider the Order of Dismissal of my case; the law gives the tax payer thirty days after the county board's decision that was on September 4, 2015. That decision was mailed or delivered to the tax payer, Tommy Bellamy on September 8, 2015. Tommy Bellamy requested the hearing on October 7, 2015 within the 30 day period. (Please see copy of envelope from Horry County Board of Assessment Appeals)

Upon remand the county board has thirty days, or a longer period ordered by the Administrative Law Judge, to consider the new facts and issues and amend its decision. The county board shall issue its amended decision in the same manner as the original. The taxpayer has **thirty days after the date the county board's decision was mailed or delivered to the taxpayer to again request a contested case hearing.**

Requests for a hearing before the Administrative Law Judge Division must be made in accordance with its rules. If the county board fails to issue its amended decision within thirty days of the date of the remand, or a longer period ordered by the Administrative Law Judge, the taxpayer can again request a contested case hearing. At the new hearing the facts, law, and other authority presented at the original hearing must be deemed to have been presented in a timely manner for purposes of exhausting the taxpayer's prehearing remedy. The statute of limitations remains suspended by **Section 12-54-85(G) during this process.**

The decision of the board was September 4, the board failed to send the decision to the tax payer in a timely manner.

Thank you

Tommy Bellamy, Pro se

" the court will not hold a layman to any lesser standard than is applied to an attorney".



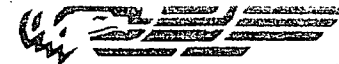
Horry County Board of
Assessment Appeals
1301 Second Avenue, Suite 1C08
Conway, SC 29526

D/S AUTH 530
CHARLOTTE NC

PRESORTED
FIRST CLASS



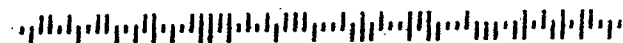
U.S. POSTAGE >>> PITNEY BOWES



ZIP 29526 \$ 000.47¹
02 1W
0001399797 SEP. 08 2015

Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, SC 29566

670306689 33 HNV-NMP 29566



STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

RECEIVED

NOV 03 2015

SC Court of Appeals
NOTICE OF ASSIGNMENT
(Contested Case)

Tommy J. Bellamy,

Petitioner,

vs.

Horry County Assessor,

Respondent.

DOCKET NO. 15-ALJ-17-0462-CC

NOTICE IS GIVEN that a request for a contested case hearing was filed on October 7, 2015. In accordance with S.C. Code Ann. § 1-23-570 (Supp. 2014), the **Honorable H. W. Funderburk, Jr.**, Administrative Law Judge, has been assigned to preside in this matter. The Administrative Law Judge may be contacted by mail at 1205 Pendleton Street, Suite 224, Columbia, South Carolina 29201, and by telephone at (803) 734-0550.

Rules of Procedure governing matters before the Court may be obtained from the Clerk of Court or on the Court's website, www.scalc.net.

A copy of any document or any other item filed with the Court shall be sent to all other parties at the time of filing. If a mailing address changes, or if an address is incorrect, the Court must be notified immediately of the correct address.

This the fifteenth day of October, 2015.

Ralph King Anderson, III
Chief Administrative Law Judge

By: Jana E. Shealy
Jana E. Shealy, Clerk
Edgar A. Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201

FILED

NOV 13 2015

SC ADMIN. LAW COURT

View Cash Receipt

Susan Dickerson

myCaseLoad

Case Number



Actions

Search

Generate

Tools

Accounts Receivable

[Return to List](#)

Cash Receipt

Number: CR1510-0083

Dated: 10-12-2015

Till:

Total Paid \$75.00

Posted: Yes

Void Information

Void Method:

Voided:

No

Void Posted: No

Void Explanation:

Generate



Generate

Checklists (0)

[Go to top](#)

Invoices (1)

[Go to top](#)

<u>Date</u>	<u>Number</u>	<u>Item Type</u>	<u>Customer</u>	<u>Paid</u>
10-12-2015	NV1510-0083	Case Filing Fee	Tommy J. Bellamy	\$75.00

Show: 40

Payments (1)

[Go to top](#)

<u>Payment Method</u>	<u>Reference</u>	<u>Paid</u>
Check	Linda Nichols, Check #552	\$75.00

Show: 40

Copy

OFFICE OF ADMINISTRATIVE LAW JUDGES

CASE NUMBER:

TOMMY BELLAMY

Appellant

NOTICE OF INTENT TO APPEAL AND
REQUEST FOR A CONTESTED CASE HEARING WITH
ADMINISTRATIVE LAW JUDGE

Vs

HORRY CO. ASSESSORS OFFICE

Respondent

RECEIVED
NOV 03 2015
SC Court of Appeals

In accordance with rules and procedures for the Administrative Law Judge effective April 27, 2014, II. Contested cases: Simplification of procedures: The Administrative Law Judge may limit the pre-hearing procedures and simplify the pre-hearing exchange of materials and otherwise take such reasonable measures so that the burdens of procedures do not unfairly present the presentation of facts.

Mr. Tommy J Bellamy, attorney Pro se, request that the honorable Administrative Law Judges review the case and limit the pre-hearing procedures if they are unnecessary to a full development of the case. Further request the Administrative law judge, through the scheduling conference, which can be held by telephone conference, can consider the comments of the parties and then issue an appropriate order defining the pre-hearing procedures.

Tommy J. Bellamy, attorney Pro se, requests to file a hearing, with the Horry County Clerk of the Court. Filing fee is accompanied as provided in Rule 71.

This case is filed and served within thirty (30) days after the decision made by Horry County Assessor's Office on September 4, 2015 and received by Tommy J. Bellamy on September 8, 2015.

1. Tommy J. Bellamy, address is 3684 Sea Mountain Highway Little River, South Carolina, 29566, email address is lindalbnichols@gmail.com.
2. The caption of information sufficient to identify the decision or determination which is subject of the hearing is as follows:

- A. **Horry county Property Tax Penalty Appeals Board:** Ordered, date of hearing March 31, 2015. Taxpayer's request is denied. **(Exhibit 1 denied appeal)**
- B. **Horry County Board of Assessment Appeals:** After deliberation the Board voted to uphold the Penalty Appeals Board. September 4, 2015 **(Exhibit 2 second denial of appeal)**
3. Property was transferred by Tommy Bellamy for \$5.00 for investment purposes to organize a partnership and form BC Fund LLC, property was still owned by Tommy Bellamy. The LLC was never created or established with Secretary of State in South Carolina. The LLC partner had the tax department to change the address for tax notice on record. **(Exhibit 3 Quit Claim Deed October 2007 to LLC)**
4. This claim was based on the fact that there was a gross error in tax assessment of five times as much as the usual Tax assessment. The Assessor's Office increased the taxes by grossly reassessing the property with more value than worth and made it impossible for Tommy Bellamy to pay the taxes **(Exhibit 4 government tax information, see current fair market value 683,000.00)**
5. Tommy Bellamy, TMS# 130-00-01-220 in tax year 2008 and 2009. **(Exhibit 5 Delinquent tax record)**
6. The property was transferred back in to Tommy Bellamy's name for \$5.00 after Tommy Bellamy relinquished the LLC partnership established for investment purposes. The partner misused the LLC with fraudulent intent to invade paying taxes with intent to buy property at auction for unpaid taxes. **(Exhibit 6 Quit Claim Deed 2010 to Tommy Bellamy on February 2010)**
7. Property was appealed by Tommy Bellamy in March of 2010. **(Exhibit 7 Tommy Bellamy's Request for appeal March 2010)**

8. The property was appealed by Tommy Bellamy's, Attorney Mark Brunty in March 2010. (**Exhibit 8 Attorney Mark Brunty's Tax Appeal March 2010**)
9. Horry County Government & Justice Center Exhibit List (**Exhibit 9, see exhibit list number 21, Email from Mark Brunty to Horry County Tax Assessor, Arrigo Carotti dated October 20, 2010**)
10. Horry County Tax Assessor continued to deny the appeals. Tax Assessor finally approved reassessment of property (**Exhibit 10, Real Estate Notice of reassessment of property October 2010**) Tax Assessor denied refund.
11. Tommy Bellamy redeemed the property brought at auction (**Exhibit 11, Delinquent tax department and redemption form see cashier's check from Tommy Bellamy for \$30,754.53 paid on December 2010**)
12. Final appeal to Horry County Board of Assessment Appeals on May 12 2015 (**Exhibit 12 final appeal**)

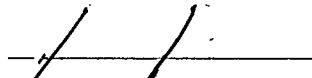
The Horry County Tax Assessor's office was in violation of section 12-39-250. Duty to correct assessment s and other errors; duplicates; manner of effecting corrections; adjustments in valuation and section 12-54-85 Time limitation for assessment of taxes or fees exceptions(c) Taxes may be determined after the thirty six month limitation if: (1) There is fraudulent intent to evade taxes.

I pray that the honorable, Administrative Law Judge review this case, correct this injustice and refund the amount due to me as a result of error in assessment of my property.

Tommy Bellamy
843 457-3625

I Linda B Nichols signs this true statement in front of notary to serve a copy of this appeal on each party and the affected agency or county official as addresses below, in accordance with rule 5, Proof of serve, certified by United States postal service or served in person this date,

October 5, 2015


Linda B. Nichols

Copy, original signed & Notarized

Horry County Government & Justice Center

Horry County Assessor's Office

1301 Second Avenue

Conway, S.C. 29566

Tommy J Bellamy

3684 Sea Mountain Highway

Little River, S.C. 29566

Linda B. Nichols

3658 Sea Mountain Highway

Little River, S.C. 29566

Sheila Goff

3682 Sea Mountain Highway

Little River, S.C. 29566

Bobby J Bellamy

3684B Sea Mountain Highway

Little River, S.C. 29566

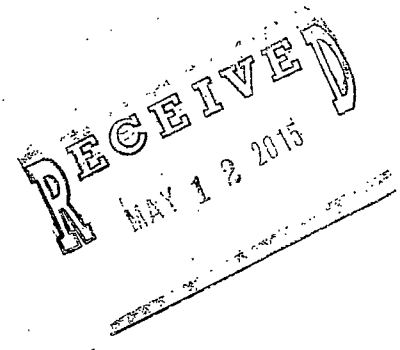
Exhibit 1

STATE OF SOUTH CAROLINA)
)ss.
HORRY COUNTY)
)

HORRY COUNTY
PROPERTY TAX PENALTY APPEALS BOARD

ORDER

Tommy J. Bellamy
3684 Sea Mountain Hwy.
Little River, S.C. 29566



TMS# 130-00-01-220

Tax Year: 2008 & 2009

DATE OF HEARING: March 31, 2015

THIS CAUSE COMING TO BE HEARD on the Taxpayer's request, pursuant to §12-60-2560 of the South Carolina Code of Laws, for a refund charged on ad valorem taxes for the above referenced tax year.

The Board finds that there was NO error by the County and the refund should NOT be granted.

IT IS HEREBY ORDERED that Taxpayer's request is DENIED.

Order entered this 14th day of April, 2015.

Horry County Penalty Appeals Board

Rendel Mincey
Rendel Mincey, Assessor

Lois Eargle
Lois Eargle, Auditor

Roddy Dickinson
Roddy Dickinson, Treasurer

Pursuant to Code Section 12-60-2560(B): Within thirty days after the decision is mailed to the taxpayer on the claim for refund, a property taxpayer may appeal the decision to the county board of assessment appeals.

STATE OF SOUTH CAROLINA
HORRY COUNTY

HORRY COUNTY BOARD OF ASSESSMENT APPEALS

REQUEST FOR AN APPEAL

Tommy J Bellamy
3684 Sea Mountain Highway
Little River S.C. 29566

TMS# 130-00-01-220
Tax Year 2008 & 2009

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MAY 12 2015
219

Pursuant to Code Section 12-60-2560(B) Tommy J Bellamy request appeal of decision by Horry County Property Tax Penalty Appeals Board to be heard by the County board of Assessment appeals as provided in Section 1260-2530 within the 30 days. The Property Tax Penalty Board found no error by the County Assessor's office for tax year 2008 & 2009

Tommy Bellamy appeals their decision on the following grounds:

Section 12-54-85 Time limitation for assessment of taxes or fees; exceptions © Taxes may be determined and assessed after the thirty six month limitation if:

There was fraudulent intent to evade the taxes.

1. The tax department allowed BC Fund LLC to change the name and address from Tommy J Bellamy to BC Fund LLC Myrtle Beach, S.C. without authorization and without Tommy Bellamy approval as required by law.
2. Tommy Bellamy was not mailed 2008 & 2009 tax notice from the tax department, provided proper authorization for change in name and address of his property to BC Fund LLC or mailed a certified delinquent tax notice for 2008 & 2009 taxes as required by law.
3. BC Fund LLC fraudulently planned to evade the taxes in order to buy Tommy Bellamy's property in tax auction and was allowed by the tax department to purchase the property at auction.
4. The Assessor office error of assessment of Tommy Bellamy property from the 2008 & 2009 taxes were over \$8,000 for each tax year, when the current year 2015 is less than \$500.00.
5. That error in property tax assessment allowed BC Fund LLC to benefit from the error by placing a financial burden on Tommy Bellamy. That error leads to Tommy J Bellamy inability to pay the tax.
6. BC Fund LLC brought the property on tax auction and profited at Tommy Bellamy's expense by the tax department allowing additional costs and penalties of over \$30,000 to redeem property.

Section 12-39-250 Duty to correct assessments and other errors; duplicate; manner of effecting corrections; adjustments in valuations as follows:

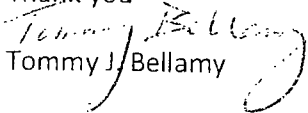
1. At any time before the tax is paid and upon order of the assessor or Board of Appeals, the county auditors shall correct upon the duplicate for any tax year the assessment of real property on which the valuation of the real property was so excessive as to constitute an invalid assessment.
2. At any time prior to payment of the tax the auditor shall also correct upon the duplicate for any tax year any errors that may be discovered that were made by county or state officers.
3. At any time before the tax is paid the auditor shall also correct other errors in the duplicate when such errors invalidate or make void the collection of the tax reflected by reason of such error.
4. If the correction results in a reduction or withdrawal of the taxes assessed or levied, the correction shall be in the form of abatement and a record of such correction and the reasons therefor shall be maintained in an abatement book.
5. Any corrections made in the duplicate by the auditor shall be entered on both the auditor's and treasurer's duplicate, except that, in the case of a reduction of any assessment or tax, the auditor may furnish the treasurer with a certificate of reduction

The incorrect assessment of property caused Tommy J. Bellamy a financial hardship by the Horry County Assessor's office in redeeming his property and wishes this appeal to be heard by the Administrative Law Judge if not substantiated by the Horry County Board of Assessment Appeals for the following:

1. The assessor office allowed the error of assessment to Tommy Bellamy property in 2008 to duplicate in 2009 without correction as required by law.
2. The assessor office must have known that there was an error of assessment of Tommy Bellamy property due to the property was more than 8 times more than the original assessment.
3. The assessor office changed the error in 2010 but failed to correct in the form of abatement and such correction was not maintained in an abatement book. There was no reduction of any assessment or tax to the tax payer for their error after an appeal was made by Tommy Bellamy as required by law.
4. The auditor did not furnish the treasurer with a certificate of reduction as required by law.

This appeal is true statements as known by Tommy J. Bellamy

Thank you


Tommy J. Bellamy

Horry County Government

Horry County Board of Assessment Appeals
www.horrycounty.org

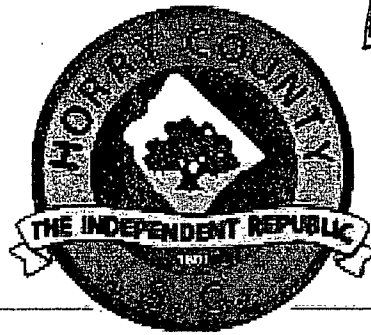


Exhibit 2

Horry County Government & Justice Center
1301 Second Avenue
Conway, South Carolina 29526
Phone 843.915.5040 || Fax 843.915.6040

September 4, 2015

Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, SC 29566

RE: 2008/2009 Refund Appeal
TMS# 130-00-01-220


Dear Mr. Bellamy:

On August 25, 2015 you presented your case before the Horry County Board of Assessment Appeals. The Board reviewed all evidence that was presented by both parties. After deliberation the Board voted to uphold the Penalty Appeal Board decision denying your refunds for the 2008 and 2009 tax years. This decision was based on the fact that the claim for refund was made outside the time limitations. See Section 12-54-85-(F) (1) in the South Carolina state of Tax laws.

Within thirty (30) days of the date of the board's written decision, you may appeal by requesting a contested case hearing before the South Carolina Administrative Law Court. Requesting a hearing must be made in accordance with the Administrative Law Court rules of Procedure. A filing fee, as required by Rule 71 of the Administrative Law Court Rules of Procedure, must be submitted at the time of written appeal. The mailing address is:

Administrative Law Court
Edgar A. Brown Building, Suite 224
1205 Pendleton Street
Columbia, SC 29201

Sincerely,


David F. Parker
Chairman

CC; Larry Roscoe, Assessor

Exhibit 3

Instrument#: 2007000143420, DEED BK: 3282 PG: 2931 DOCTYPE: 001 10/09/2007 at 11:08:13 AM, 1 OF 3, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

TMS Number correct.
1300001220

STATE OF SOUTH CAROLINA

QUITCLAIM DEED

COUNTY OF HORRY

KNOW ALL MEN BY THESE PRESENTS, THAT, I/we Tommy J. Bellamy, the Grantor(s), for and in consideration of the sum of Five and No\100 Dollars (\$5.00) and no other consideration to the Grantor(s) in hand paid at and before the sealing of these presents by BCFUND LLC, the Grantees, in the state aforesaid, the receipt of which is hereby acknowledged, have granted, bargained, sold, and released, and by BCFUND LLC, his heirs and assigns, forever, in fee simple, together with every contingent remainder and right of reversion, the following described property, to wit

ALL THAT CERTAIN piece, parcel, or tract of land situate, lying and being in Little River Township, County of Horry, State of South Carolina, being more particularly shown an designated on the west side of Sea Mountain Highway near Nixon's Crossroads, containing 3.39 acres more or less. Stating at a stake on the corner of sea Mountain Highway and bounded on the south by Tract A owned by Shiefa B. Golf, on the West by North Pointe Development, on the North by Tract C owned by BCFUND LLC, on the east by Sea Mountain Highway.

This is a portion of property conveyed to Charles Bellamy by Floyd and Essie Bellamy by deed 2/1/58, recorded in Deed Book 201 at page 362 and then later conveyed from Lela Bellamy estate to heirs in deed book 3207, page 2080 in the office of the Register of Mesne Conveyances for Horry County. This property is shown as Tract B on a map of the Bellamy Family estate lands, dated August 14th 2006 by JWH engineering.

Tax Map # 130-00-01-042

Grantee's Address 401 Broadway Suit 101
 Myrtle Beach SC 29577

Grantor's Address Tommy J. Bellamy
 3684 Sea Mountain Highway
 Little River, S.C 29566

STATE OF SOUTH CAROLINA
COUNTY OF HORRY)

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

- 1. I have read the information on this affidavit and I understand such information.
- 2. The property being transferred is located in the county of Horry as shown on a plat of a division of lands of Bellamy Estate. Bearing Horry County Tax Map Number 103-00-01-642

was transferred by Tommy J. Bellamy on _____

- 3. Check one of the following: The deed is
 - (a) subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
 - (b) _____ subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
 - (c) _____ exempt from the deed recording fee because (See Information section of affidavit):

(If exempt, please skip items 4-7, and go to item 8 of this affidavit. If exempt under exemption #14 as described in the information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes _____ or No _____

- 4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):
 - (a) _____ The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of _____
 - (b) _____ The fee is computed on the fair market value of the realty which is _____
 - (c) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____

5. Check Yes ___ or No ___ to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____

- 6. The deed recording fee is computed as follows:
 - (a) Place the amount listed in item 4 above here: 5.00
 - (b) Place the amount listed in item 5 above here: 5.00
(If no amount is listed, place zero here.)
 - (c) Subtract line 6(b) from Line 6(a) and place result here: 5.00

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: _____

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: _____

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

William P. Smith
Responsible Person Connected with the Transaction

William P. Smith
Print or type the above name here

SWORN to before me this 4

day of October, year of 2007

Notary Public for S.C.

Star A. Stubbs

My Commission Expires: 8/27/2012

Exhibit 4

Receipt# 2008 012562 *** REAL ESTATE NOTICE ***
 Map# 130 00 01 220
 PIN # 313 10 03 0034 Entered 10/01/2008
 Name: BCFUND LLC

401 BROADWAY SUITE 101
 MYRTLE BEACH SC 295770000
 District: 500 LITTLE RIVER

Ratio	ACRES	LOTS	Land Value	# Bld.	Bld. Value		
Res.							
Farm							
Other	6	3.3	678,000	1	5,000		
Description: SEA MTN HWY				TRACT B			
City	County	Speci	City Tax	County Tax	WSFD	Extra Fees	Total
190.6		22.7	7810.79	930.25	930.25	29.40	8,770.44
Tax After Exemption			7810.79	930.25			8,770.44
Jan Amt.	9,107.67	Feb Amt.	9,719.54	Mar Amt.	10,156.60		
Pen Due:	1311.16	Fee Due:	75.00	Int Due:	TOTAL		10156.60
Comment:							

Cmd 1-New Name Cmd 7-End Job

Cmd 19-FEE INQ

DELINQUENT TAX RECORD

Exhibit 5

GROUP # 1029

OWNER: BCFUND LLC

TMS: 130-00-01-220

DIST: 50

401 BROADWAY SUITE 101
MYRTLE BEACH SC 29577-3972

NEW OWNER: Bellamy Tommy J
3684 Sea Mountain Hwy
Little River Sc
29566

PROPERTY DISCRIPTION: SEA MTN HWY
TRACT B

ACRES: 3.3

LOTS:

BLDGS: 1

NOTICE #	DESCRIPTION	TAX AMOUNT
*2008 012562		10,231.60
2009 013137		8,606.52
2009 316414		216.41
	TITLE SEARCH COSTS	300.00
	interest	11,400.00
		30,754.53

STARTING BID AMOUNT 19,375.00 TOTAL DUE 19,354.53

CHECK LIST

BIDDER INFO.

#7 _____

BIDDER # 106

#2 _____

BID AMT 95,000.00

#4 _____

BKRP _____

Exhibit 6

Instrument#: 2010000021029, DEED BK:
3447 PG: 1341 DOCTYPE: 001 02/25/2010
at 09:56:27 AM, 1 OF 3, EXEMPT,
BALLERY V. SKIPPER, HORRY COUNTY,
SC REGISTRAR OF DEEDS

STATE OF SOUTH CAROLINA

COUNTY OF HORRY

QUITCLAIM DEED

TO ALL WHOM THESE PRESENTS MAY COME:

KNOW ALL MEN BY THESE PRESENTS, that BCFUND, LLC, hereinafter called Grantor, in consideration of the premises and also in consideration of the sum of Five and No/100s (\$5.00) Dollars, to the grantor in hand paid at and before the sealing of these presents by Tommy J. Bellamy, Grantee, the receipt of which is hereby acknowledged, has remised, released and forever quitclaimed, and by these presents does remise, release and forever quitclaim, unto Grantee, to-wit:

All of Grantor's interest in that certain piece, parcel or lot of land situate, lying and being in Little River Township, County of Horry, State of South Carolina, being more particularly shown and designated on the west side of Sea Mountain Highway near Nixon's Crossroads, containing 3.39 acres more or less. Starting at a stake on the corner of Sea Mountain Highway and bounded on the South by Tract A owned by Sheila B. Goff, on the West by North Pointe Development, on the North by Tract C owned by BCFUND, LLC on the East by Sea Mountain Highway

This being the identical property conveyed to Grantor by deed of Tommy J. Bellamy, dated October 4, 2007, and recorded in the Register of Deeds for Horry County on October 9, 2007, in Deed Book 3282 at Page 2931.

Tax Map # 130-00-01-042

Grantee's Address Tommy J. Bellamy
 3684 Sea Mountain Highway
 Little River, SC 29566

TOGETHER WITH all and singular the rights, members, hereditaments and appurtenances to the said premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD all and singular the said premises before mentioned unto the said Grantee and the grantee's heirs, successors and assigns forever, so that neither the said Grantor, nor Grantor's successors, nor any other person or persons claiming under Grantor, shall at any time hereafter by any way or means have, claim, or demand any right or title to the aforesaid premises or appurtenances, or any part or parcel thereof, forever.

WITNESS the grantor's hand and seal this 10th day of February, 2010

BCFUND, LLC

[Signature] (SEAL)
By: William O. Smith
Its: Owner

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signature]
William O. Smith

STATE OF SOUTH CAROLINA

PROBATE

COUNTY OF HORRY

PERSONALLY appeared before me the undersigned witness and made oath that (s)he saw William Smith, as Member of BCFUND, LLC, sign, seal and as his act and deed deliver the within written Quitclaim Deed; and that (s)he with the other witness whose signature appears above witnessed the execution thereof.

[Signature]

Sworn to and subscribed before me
this 10th day of February, 2010

[Signature]
Notary Public for South Carolina

My Commission Expires: May 27, 2018



PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

- 1. I have read the information on this affidavit and I understand such information.
- 2. The property being transferred is located at 3684 Sea Mountain Highway, Little River, South Carolina bearing Horry County Tax Map Number 130-00-01-042, was transferred on February 8, 2010 by BCFUND, LLC

to Tommy J. Bellamy

- 3. Check one of the following: The deed is
 - (a) subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
 - (b) subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
 - (c) exempt from the deed recording fee because (See Information section of affidavit); transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A)

(If exempt, please skip items 4 – 7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes or No

- 4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):
 - (a) The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of _____
 - (b) The fee is computed on the fair market value of the realty which is _____
 - (c) The fee is computed on the fair market value of the realty as established for property tax purposes which is _____

5. Check Yes or No to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____ Recorded in Book _____ Page _____

6. The deed recording fee is computed as follows:

- (a) Place the amount listed in item 4 above here: _____
- (b) Place the amount listed in item 5 above here: _____
(If no amount is listed, place zero here.)
- (c) Subtract line 6(b) from Line 6(a) and place result here: _____

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: _____

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Managing Member of the Grantor

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

SWORN to before me this 10th Day of February year of 2010

[Signature]
Notary Public for South Carolina
My Commission Expires May 27, 2018

[Signature]
Responsible Person Connected with the Transaction
William D. Smith
Print or type the above name here

Exhibit 7

HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1C08
CONWAY, S.C. 29526
PHONE (843) 915-5040
FAX (843) 915-6040

Date: 03/03/2010

From: Tommy Bellamy BC Fund LLC

TO: ASSESSOR
SUBJECT: REQUEST FOR CONFERENCE
TAX MAP NUMBER:

In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property. Current appraised value of property is \$ unknown
I feel appraised value of property should be \$ 54,000

My reason and documentation to support this claim is as follows:

I was unable to pay the taxes because of economy I lost my job. The property was sold at tax auction and I have 1 year to redeem it.

My family has agreed to help me get the property back but feel like the taxes are far too high and have requested that I get an appeal because they live next to me and their taxes aren't that high. If I could get the taxes lowered, I would be gratefully appreciative.

1. I should be getting Homestead exemption of 4%. (Applied for prior to assessment)
2. I have compared houses of similar value and property in surrounding area. Taxes are considerably lower.
3. Appraisal value should be lower due to the condition and age of the house. (House is 54 years old)
4. This property is zoned Agriculture.
5. Property has been in family over 50 years. Taxes have increased in past 2 years, 5 times as much as the usual taxes.

TAX MAP # 130-00-01-220
Name: Tommy Bellamy/BC Fund LLC
Address: 3684 Sea Mountain Highway
Little River, SC 29566

Telephone 843 399-4956

Signature of Owner/Agent

Cell phone 843 333-8100

Address
City/State/Zip

TAX LIABILTY

Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.

Dear Taxpayer:

The values established by the county were arrived at by certain criteria such as property type, property's income potential, location, condition, size, etc. If you believe that your property is improperly assessed you must submit required evidence to substantiate your claim.

If your property is income producing commercial property, you are requested to provide income/expense statements covering the past three years, indication sources of income and itemized expenses.

If your property is a condominium, provide unit size, number bedrooms, location such as ocean front, view floor, etc. and also value of other comparable units in the complex.

If your property is residential property, provide size of residence and size and location of properties you are comparing your property with.

You have disagreed with your assessed values and before a re-valuation of your property can be made, you must state the value you believe to be correct and submit evidence to support your claim. If no evidence is mailed prior to your scheduled conference, no further action can be taken by this department.

Please complete the attached request for conference and return with your supporting evidence within ninety (90) days of the date of your assessment notice.

TO: Real Property Owner(s)

SUBJECT: Tax Notices for Properties Under Appeal

REFERENCE: Title 12, Chapter 60, & 12-60-2550; Chapter 54, & 12-54-25

Payment of Taxes, Interest and Penalties When Valuation of
Property is Appealed.

Referenced portion of Tax Laws of South Carolina, 1976 as amended 1995, as
pertains to Real
Property Tax Notices for properties under appeal is quoted for the
information of all
concerned.

"Under receipt of written notice of appeal of a property valuation and if
it
reasonably expected that the appeal may delay the assessment of the
property
beyond December thirty -first of the tax year the assessing officer shall
prepare
immediately an assessment of the property under appeal based upon eighty
percent or any valuation greater than eighty percent agreed to in writing
by the
taxpayer of the assessed value of the property for the current year.

After final review of the protest or appeal, if the valuation is greater
than the value
of the assessment set by the assessing official in accordance with this
section, an
assessment must be made based on the difference between the value of the
assessment determined by this section and the value settled by the
appeal.

If the valuation is less than that set as provided in this section, the
assessment of
the current year must be reduced by the cumulative difference between the
assessment as entered and that determined by final review or appeal. The
tax
paid on the difference between the assessment as entered and that
determined
after final review must be refunded together with interest determined in
accordance
with section 12-54-25.

For purposes of this section the "final review of the protest or appeal"
includes the
final decision of the Administrative Law Judge Division or court with
respect to the
property tax assessment if the property tax assessment was heard by the
Administrative Law Judge Division or appealed to a court as provided in
this sub
article.

Who May Represent Taxpayers During the Administrative Tax Process?

South Carolina Code Ann. Section 12-60-90.

1. Attorneys and certified public accountants.
2. Enrolled agents - An "enrolled agent" has demonstrated special competence in federal taxation by passing a written examination administered by the Internal Revenue Service or through employment with the Internal Revenue Service.
3. Partners may represent their partnership.
4. Corporate officers may represent their corporation.
5. Fiduciaries and their full-time employees may represent the entity for which they are a fiduciary.
6. Full-time employees may represent their employer.
7. Individuals may represent themselves or a member of their immediate family if the individual is not compensated.
8. Real estate appraiser who is registered, or certified in this state.

Exhibit 8

BRUNTY LAW FIRM, INC.

P.O. Box 70907
MYRTLE BEACH, SC 29572
PHONE: (843) 449-1500
FAX: (843) 492-5675
mbrunty@bruntylaw.com

March 2, 2010

Horry County Assessor's Office
1301 Second Ave-Suite 1CO8
Conway, SC 29526

Re: Tax Appeals

Dear Sir or Madam:

I am enclosing three (3) appeals on behalf of my clients, the owners of tracts of land in Little River. The explanation of the appeals is attached; however, I will point out that it appears the previous "parent" tract's value of \$683,000 was assigned to these three parcels, which were part of that larger tract. Obviously, this needs to be corrected as soon as possible.

Sincerely,



Mark A. Brunty

MAB/mm
Enclosures



HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1C08
CONWAY, S.C. 29526
PHONE (843) 915-5040 • FAX (843) 915-6040

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-042

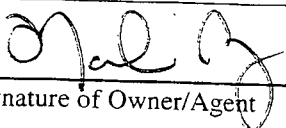
In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property.

Current appraised value of property is \$ N/A

I feel appraised value of property should be \$ N/A

My reason and documentation to support this claim is as follows:

The tax value of the property is misstated. This parcel is one of three parcels that was given the value of the previous parent tract. The tax value of the parent tract was \$683,000. This parcel, and three of the other four parcels that were split from the parent tract, was assigned a value of \$683,000. The value is believed to be less than 25% of the current tax value.


Signature of Owner/Agent

PO Box 70907
Address
Myrtle Beach, SC 29572
City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-6109

TAX LIABILITY

Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.



HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1C08
CONWAY, S.C. 29526
PHONE (843) 915-5040 • FAX (843) 915-6040

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-219

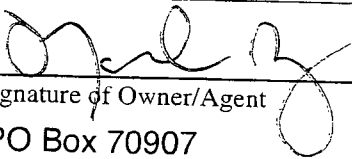
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I feel appraised value of property should be \$ N/A

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Signature of Owner/Agent

PO Box 70907
Address
Myrtle Beach, SC 29572
City/State/Zip

Telephone (843) 449-1500

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TAX LIABILITY

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HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1C08
CONWAY, S.C. 29526
PHONE (843) 915-5040 • FAX (843) 915-6040

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-220

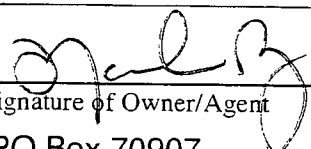
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Signature of Owner/Agent

PO Box 70907

Address
Myrtle Beach, SC 29572

City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-6109

TAX LIABILITY

Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.

Horry County Government

Assessor's Office
www.horrycounty.org

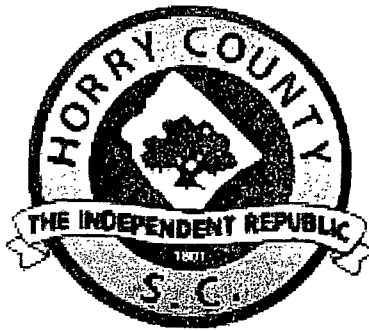


Exhibit 9

Horry County Government & Justice Center
1301 Second Avenue
Conway, South Carolina 29526
Phone 843.915.5040 || Fax 843.915.6040

Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, S. C. 29566

Reference: TMS# 130-00-01-220
Refund Appeal for Tax Years 2008 and 2009

October 8, 2014

Dear Mr. Bellamy,

In accordance with Section 12-60-2530 of the South Carolina Code of Laws, I have enclosed copies of all documents that will be used by the Assessor's office as evidence during your upcoming appeal scheduled for October 28, 2014.

Exhibit List

1. Penalty Appeals committee review notes Pg. 1 - 4
2. Tommy J Bellamy Request for Refund dated 3/20/2015 Pg. 5
3. Copy of 2014 Tax Bill for TMS#130-00-01-220 Paid 12-6-2014 Pg. 6
4. Copy of Property Redemption receipt for TMS#130-00-01-220 Pg. 7
5. Copy of 2010 Tax Bill for TMS#130-00-01-220 Paid 11/08/2011 Pg. 8
6. Copy of 2013 Tax Bill for TMS#130-00-01-220 Paid 12/6/2014 Pg. 9
7. Copy of Receipt for Redemption Amount Pg. 10
8. Copy of 2008 Tax Bill to redeem TMS#130-00-01-220 Paid 12/07/2009 Pg. 11
9. Copy of 2009 Tax Bill for TMS#130-00-01-220 Paid 12/07/2009 Pg. 12
10. Copy of Horry County Assessors Conference File Inquiry Menu Pg. 13
11. Copy of Horry County Assessors Conference File Inquiry for TMS#130-00-01-220 Pg. 14 - 16
12. South Carolina Code of Laws Section 12-60-2560 Pg. 17
13. South Carolina Code of Laws Section 12-60-1750 Pg. 18
14. South Carolina Code of Laws Section 12-54-85 Pg. 19 - 21
15. South Carolina Code of Laws Section 12-39-250 Pg. 22
16. South Carolina Code of Laws Section 12-37-610 Pg. 23

17. South Carolina Code of Laws Section 12-43-215 Pg. 24
18. Quit Claim Deed, Deed Book 3282 Page 2931 Recorded 10/9/2007 Pg. 25 - 27
19. Quit Claim Deed, Deed Book 3448 Page 3341 Recorded 3/04/2010 Pg. 28 - 30
20. Email from Arrigo Carotti to Rendel Mincey dated 10/20/2010 Pg. 31
21. Email from Mark Brunty to Arrigo Carotti dated 10/2/2010 Pg. 32
22. Copy of Cover Sheet for Administrative Law Court Docket No: 09-ALJ-17-0216-CC Pg. 33
23. Copy of Administrative Law Court Docket No: 09-ALJ-17-0216-CC Pg. 34 - 37
24. Copy of Horry County Conference File Inquiry for TY 2010 for TMS#130-00-01-220Pg. 38
25. Copy of Horry County Tax Assessment File Inquiry for TY 2008 Pg. 39
26. South Carolina Code of Laws Section 12-60-2510 Pg. 40
27. Copy of Deed Book 3211 Page 1979 Recorded 1/9/2007 Pg. 41 - 46
28. Copy of Horry County Property Tax Penalty Appeals Board Order dated April 15, 2015 Pg. 47 -53
29. Copy of Tommy J Bellamy request for an Appeal received 5/12/2015 Pg. 54 - 56

Sincerely,

Dana B. Fogner
Assistant Assessor

Receipt# 2010 012862
Map# 130 00 01 220

*** REAL ESTATE NOTICE ***

Exhibit 10

Entered 10/11/2010

Name: BCFUND LLC

401 BROADWAY ST STE 101
MYRTLE BEACH SC 295773972
District: 500 LITTLE RIVER

Ratio	ACRES	LOTS	Land Value	# Bld.	Bld. Value			
Res.								
Farm								
Other	6	3.3	104,200	1	112,200			
Description:	SEA MTN HWY			TRACT B				
City	County	Spec	City Tax	County Tax	WSFD	Extra Fees	Total	
	177.1	21.2		2299.47	275.26	29.40	2,604.13	
Tax After Exemption				2299.47	275.26		2,604.13	
Jan Amt.		2,756.37	Feb Amt.		2,936.60	Mar Amt.		3,065.34
Pen Due:		386.21	Fee Due:		75.00	Int Due:		TOTAL 3065.34
Comment:								

Cmd 1-New Name Cmd 7-End Job

Cmd 19-FEE INQ

Exhibit 11



Delinquent Tax Department
Redemption Form

Myrtle Beach Office

Received From TOMMY J Bellamy

Address 3084 Sea-Mountain Hwy

(correct mailing address for original paid receipts to be mailed to)

Cash _____ Check \$30,754.53 Check # _____

Amount Due for Redemption \$ _____

Verified in Conway Office By _____

Date received in Satellite Office and by whom _____

Signature of Taxpayer/Person Redeeming [Signature]

TMS# 130-00-01-220

Receipt# 2008 125762409 13137

Group# 1029

WACHOVIA
CASHIER'S CHECK

1200452287

3037444

12/07/2010

Horry County Delinquent Tax
Collector

530.754.53

*THIRTY THOUSAND SEVEN HUNDRED FIFTY FOUR DOLLARS AND 53 CENTS

Ref# 130-00-01-220

[Handwritten signature]

SECTION 12-54-85. Time limitation for assessment of taxes or fees; exceptions.

(A) Except as otherwise provided in this section, taxes must be determined and assessed within thirty-six months from the date the return or document was filed or due to be filed, whichever is later.

(B) Except as otherwise provided in this section:

(1) if a tax, except for a penalty described in item (2), is not required to be remitted with a return or document, the amount of taxes must be determined and assessed within thirty-six months after the later of the date the tax was due or the first date on which any part of the tax was paid; and

(2) a penalty that is not associated with the assessment of a tax must be determined and assessed within thirty-six months after the date of the violation giving rise to the penalty.

(C) Taxes may be determined and assessed after the thirty-six month limitation if:

(1) there is fraudulent intent to evade the taxes;

(2) the taxpayer failed to file a return or document as required by law;

(3) there is a twenty percent understatement of the total of all taxes required to be shown on the return or document. The taxes in this case may be assessed at any time within seventy-two months from the date the return or document was filed or due to be filed, whichever is later. For the purpose of this item, the total of all taxes required to be shown on the return is the total of all taxes required to be shown on the return before any reduction for estimated payments, withholding payments, other prepayments, or discount allowed for timely filing of the return and payment of the tax due, but that amount must be reduced by another credit that may be claimed on the return;

(4) the person liable for any taxes consents in writing, before the expiration of the time prescribed in this section for assessing taxes due, to the assessment of the taxes after the time prescribed by this section; or

(5) the tax is a use tax imposed under Chapter 36 of this title, or a local use tax administered and collected by the department on behalf of a local jurisdiction, and the assessment of the use tax is the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within twelve months after the department receives the information, but no later than seventy-two months after the last day the use tax may be paid without penalty.

(D)(1) Taxes due to an understatement of taxes resulting from adjustments of the Internal Revenue Service also may be determined and assessed after the thirty-six month limitation if:

(a) except as provided in subitem (b), in the case of income, estate, and generation skipping transfer taxes, the taxes are assessed before one hundred eighty days after the department receives notice from the taxpayer of a final determination of a tax adjustment made by the Internal Revenue Service; or

(b) in the case of individual income tax returns described in subitem (4)(c) below, the taxes are assessed before one hundred eighty days after the department receives notice of the tax adjustment from the Internal Revenue Service or the taxpayer, whichever occurs first.

(2) A person, including a pass-through entity, who conducts a trade or business, other than a trade or business of being an employee, shall notify the department in writing of all changes in taxable income reported to the Internal Revenue Service when the taxable income is changed by the Internal Revenue Service. Notification to the department must be made before one hundred eighty days after a final determination of a tax adjustment is made by the Internal Revenue Service.

(3) Notwithstanding a restriction on filing a claim for refund provided in subsection (F), a person may file a claim for refund resulting from an overpayment due to changes in taxable income made by the Internal Revenue Service, if the claim for refund

SECTION 12-39-250. Duty to correct assessments and other errors; duplicates; manner of effecting corrections; adjustments in valuation and assessment for fire damage.

(A) At any time before the tax is paid and upon order of the assessor or Board of Appeals, the county auditor shall correct upon the duplicate for any tax year the assessment of real property on which the valuation of the real property was so excessive as to constitute an invalid assessment. At any time prior to payment of the tax the auditor shall also correct upon the duplicate for any tax year any errors that may be discovered that were made by county or state officers. At any time during the current tax year and before payment of the tax the auditor further shall correct other errors that may appear in the duplicate. At any time before the tax is paid the auditor shall also correct other errors in the duplicate when such errors invalidate or make void the collection of the tax reflected by reason of such error. If the correction results in a reduction or withdrawal of the taxes assessed or levied, the correction shall be in the form of an abatement and a record of such correction and the reasons therefor shall be maintained in an abatement book. When any personal or real property has been entered for taxation in the wrong locality, the auditor shall correct the error at any time prior to payment of the tax and charge such tax in the correct locality. Any corrections made in the duplicate by the auditor shall be entered on both the auditor's and treasurer's duplicate, except that in the case of a reduction of any assessment or tax, the auditor may furnish the treasurer with a certificate of reduction.

(B) Notwithstanding any other provision of law, the county tax assessor or the County Board of Assessment Appeals, upon application of the taxpayer, must order the County Auditor to make appropriate adjustments in the valuation and assessment of any real property and improvements which have sustained damage as a result of fire provided that the application for correction of the assessment is made prior to payment of the tax.

HISTORY: 1962 Code Section 65-1779; 1952 Code Section 65-1779; 1942 Code Section 2727; 1932 Code Section 2727; Civ. C. '22 Section 459; Civ. C. '12 Section 407; Civ. C. '02 Section 366; G. S. 247; R. S. 299, 300; 1881 (17) 1015; 1931 (37) 3; 1934 (38) 1222; 1982 Act No. 287, Section 1; 1997 Act No. 146, Section 2.