

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable H. W. Funderburk, Jr., Administrative Law Judge
Case No.: 2015-002255

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MAY 11 2016

SC Court of Appeals

Tommy J. BellamyAppellant

vs.

Horry County AssessorRespondent

INITIAL BRIEF OF RESPONDENT

Emma Ruth Brittain, Esquire
S.C. Bar No. 5298
Leah Montgomery Cromer, Esquire
S.C. Bar No. 100700
THOMAS & BRITTAİN, P.A.
1314 Professional Drive
Post Office Box 1290
Myrtle Beach, South Carolina 29578
Telephone: (843) 692-2628
Facsimile: (843) 692-0928
E-mail: erbrittain@myrlaw.com
Attorneys for Respondent

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STATEMENT OF ISSUES ON APPEAL

1. DID THE ADMINISTRATIVE LAW COURT PROPERLY DISMISS MR. BELLAMY'S CASE BECAUSE HE FAILED TO FILE HIS APPEAL WITHIN THE THIRTY (30) DAY TIME PERIOD SET FORTH IN S.C. CODE ANN. § 12-60-2540(A)?
2. DID THE ADMINISTRATIVE LAW COURT PROPERLY DISMISS MR. BELLAMY'S CASE BECAUSE MR. BELLAMY FAILED TO COMPLY WITH THE TIME LIMIT FOR REQUESTING A HEARING SET FORTH IN THE ADMINISTRATIVE LAW COURT RULES OF PROCEDURE?
3. IS THE APPELLANT'S ARGUMENT THAT HE HAS BEEN DENIED DUE PROCESS WITHOUT MERIT BECAUSE THE HORRY COUNTY BOARD OF ASSESSMENT APPEALS MAILED ITS WRITTEN DECISION TO HIM WITHIN THE REQUIRED STATUTORY TIME PERIOD?
4. SHOULD THE ADMINISTRATIVE LAW JUDGE'S DECISION BE AFFIRMED SINCE HORRY COUNTY FULLY COMPLIED WITH S.C. CODE ANN. § 12-39-250 PERTAINING TO ITS DUTY TO CORRECT ASSESSMENTS AND OTHER ERRORS?
5. SHOULD THE DECISION OF THE BOARD OF ASSESSMENT APPEALS BE AFFIRMED ON THE ADDITIONAL SUSTAINING GROUND THAT MR. BELLAMY'S REQUEST FOR A REFUND WAS MADE OUTSIDE THE TIME PERIOD PROVIDED BY STATUTE?

STATEMENT OF THE CASE

Respondent Horry County Assessor (“Horry County”) is vested with the authority to appraise and list all real property in Horry County for taxation purpose, except property exempt from taxation. S.C. Code Ann. § 12-37-90 (2014). This matter involves Appellant Tommy J. Bellamy’s (“Mr. Bellamy”) request for a refund of money paid by him on December 7, 2010, for the 2008 and 2009 Horry County tax assessments upon a tract of land located in the Little River area of Horry County. Notably, for the 2008 and 2009 tax years in question, Mr. Bellamy was not the owner of record of the subject property as further explained below.

On March 20, 2015, nearly five years after payment of the 2008 and 2009 taxes, Mr. Bellamy petitioned the Horry County Property Tax Penalty Appeals Board (“Tax Penalty Appeals Board”) for a refund pursuant to S.C. Code Ann. § 12-60-2560(A) (2014). (Request for Refund dated March 20, 2015). A hearing was held before the Tax Penalty Appeals Board on March 31, 2015. On April 14, 2015, the Tax Penalty Appeals Board issued its Order finding no error by the Horry County Assessor and denying Mr. Bellamy’s request for a refund. (Order of Horry County Property Tax Penalty Appeals Board dated April 14, 2015).

Pursuant to S.C. Code Ann. § 12-60-2560(B) (2014), Mr. Bellamy filed an appeal with the Horry County Board of Assessment Appeals (“Board of Assessment Appeals”) in May, 2015. (Request for Appeal to Horry County Board of Assessment Appeals received May 12, 2015). On September 4, 2015, the Board of Assessment Appeals issued its written decision finding Mr. Bellamy’s claim for refund untimely under the time limitations set forth in S.C. Code Ann. § 12-54-85(F)(1) (2014), and upholding the Tax Penalty Appeals Board’s Order denying a refund to Mr. Bellamy. (Decision of Horry County Board of Assessment Appeals letter dated September 4, 2015) (“Board Decision” or “Decision”). The Board’s Decision, in accordance

with Section 12-60-2540(C), informed Mr. Bellamy that any appeal must be made to the South Carolina Administrative Law Court within thirty (30) days of the date of the Decision. *Id.* Mr. Bellamy did not file his appeal with the Administrative Law Court until October 7, 2015; thus, he failed to perfect his appeal within thirty (30) days of the September 4, 2015, Board Decision. (Notice of Intent to Appeal and Request for a Contested Case Hearing with Administrative Law Judge).

By Order dated October 16, 2015, the Administrative Law Judge, the Honorable H. W. Funderburk, Jr., dismissed Mr. Bellamy's appeal on the grounds that Mr. Bellamy's failure to timely file his appeal within the thirty (30) day time period set forth in S.C. Code Ann. § 12-60-2540(A) and ALC Rule 11 denied the Administrative Law Court of jurisdiction over the matter. (Order of Dismissal dated October 16, 2015, p. 2). Judge Funderburk noted that even though Mr. Bellamy was *pro se*, "the court will not hold a layman to any lesser standard than is applied to an attorney." *Id.* (citing *Goodson v. Am. Bankers Ins. Co.*, 295 S.C. 400, 403, 368 S.E.2d 687, 689 (Ct. App. 1988)). Mr. Bellamy filed a Motion to Reconsider that was denied on October 23, 2015. (Order Denying Mr. Bellamy's Motion for Reconsideration dated October 23, 2015). Mr. Bellamy's Notice of Appeal was filed on November 3, 2015.

STATEMENT OF FACTS

After taking initial ownership of the subject property in January of 2007, Mr. Bellamy conveyed it to BCFUND, LLC a few months later.¹ (Deed to Tommy J. Bellamy dated January 3, 2007, recorded January 9, 2007, in Deed Book 3211, at Page 1979, in the Office of the Horry

¹ Mr. Bellamy's contention that BCFUND, LLC was "never created or established with [the] Secretary of State in South Carolina," the lack of proper registration is immaterial to the case at hand because a deed from Mr. Bellamy granting the property to BCFUND, LLC was filed with the Horry County Office of the Register of Deeds, thereby putting Horry County on notice as to the change of ownership. (Deed from Mr. Bellamy to BCFUND, LLC, recorded October 9, 2007, in Deed Book 3282, at Page 2931 in the Horry County Office of Register of Deeds).

County Register of Deeds; Deed to BCFUND, LLC dated October 4, 2007, recorded October 9, 2007, in Deed Book 3282, at Page 2931 in the Office of the Horry County Register of Deeds). Although the Horry County Treasurer mailed the appropriate tax notices to the owner of record, BCFUND, LLC, on or about October 1, 2008, for the 2008 taxes, and on or about October 1, 2009, for the 2009 taxes, the taxes were not paid in either year, and the property was sold at the December 7, 2009, Horry County Tax Sale. In February 2010, during the one-year redemption period allowed by statute, BCFUND, LLC conveyed the property back to Mr. Bellamy. (Deed dated February 10, 2010, recorded March 4, 2010, in Deed book 3448, at Page 3341, in the Office of the Horry County Register of Deeds). On December 7, 2010, Mr. Bellamy redeemed the property by paying the outstanding property taxes, assessments, penalties, costs, and interest to the Horry County Delinquent Tax Department. (Delinquent Tax Department Redemption Form and Copy of Check to Horry County Delinquent Tax Collector dated December 7, 2010). In response to Mr. Bellamy's objections regarding valuation, a matter separate from this appeal, a hearing was held on October 28, 2014, before the Tax Penalty Appeals Board.² (Letter from Dana B. Foger to Tommy Bellamy, dated October 8, 2014).

Because Mr. Bellamy did not file a request for refund with Horry County until March 20, 2015, nearly five years after paying the delinquent property taxes for the years at issue, the Tax Penalty Appeals Board properly denied Mr. Bellamy's request as untimely. (Order of Horry County Property Tax Penalty Appeals Board dated April 14, 2015). The Tax Penalty Appeals Board's Order denying the requested refund specifically provided that pursuant to S.C. Code

² In his brief to this Court, Mr. Bellamy contends that Horry County committed an error in valuation. *See* Brief of Appellant Issues Two, Three, Four, Five, and Six, and Arguments Two, Three, and Five. This issue is not properly before this Court nor supported by the record evidence; the issue before the Tax Penalty Appeals Board was a request for refund pursuant to S.C. Code Ann. § 12-60-2560. (Order of Horry County Property Tax Penalty Appeals Board, dated April 14, 2015.)

Ann. § 12-60-2560(B), Mr. Bellamy had thirty days from the date the Order was mailed to appeal the Decision to the Board of Assessment Appeals. *Id.* Mr. Bellamy filed a request for an appeal with the Horry County Board of Assessment Appeals. (Request for Appeal to Horry County Board of Assessment Appeals received May 12, 2015). By letter decision dated September 4, 2015, the Board of Assessment Appeals denied Mr. Bellamy's request for refund. (Decision of Horry County Board of Assessment Appeals letter dated September 4, 2015).

Mr. Bellamy filed a Notice of Intent to Appeal and Request for a Contested Case Hearing with the Administrative Law Court on October 7, 2015, thirty-three days after the date of the Board of Assessment Appeals' Decision. (Notice of Intent to Appeal and Request for a Contested Case Hearing with Administrative Law Judge). The Administrative Law Court dismissed Mr. Bellamy's appeal, finding it untimely under S.C. Code Ann. § 12-60-2540(A) and ALC Rule 11. (Order of Dismissal dated October 16, 2015). Both the statute and Administrative Law Court Rule require that an appeal be submitted within thirty days of the date of the Board's written decision. Mr. Bellamy now appeals the Administrative Law Judge's dismissal of his appeal. For the reasons set forth below, Horry County respectfully submits that the Order of the Administrative Law Court should be affirmed.

STANDARD OF REVIEW

The applicable scope of review of the Administrative Law Court's decision is whether its findings are supported by substantial evidence or were controlled by an error of law. *Engaging & Guarding Laurens Cty.'s Env't. v. S.C. Dep't. of Health and Envtl. Control*, 407 S.C. 334, 341, 755 S.E.2d 444, 448 (2014). Substantial evidence is "evidence which, considering the record as a whole, would allow reasonable minds to reach the conclusion the agency reached." *Smith v. Newberry Cnty. Assessor*, 350 S.C. 572, 576, 567 S.E.2d 501, 504 (Ct. App. 2002)

(quoting *Grayson v. Carter Rhoad Furniture*, 317 S.C. 306, 309, 454 S.E.2d 320, 321 (1995)). “A court may not substitute its judgment for that of fact unless the agency’s findings are clearly erroneous in view of the reliable, probative and substantial evidence on the whole record.” *Lark v. Bi-lo*, 276 S.C. 130, 276 S.E.2d 304 (1981). Substantial evidence is not a mere scintilla of evidence. *Id.* Further, South Carolina law is well established that courts generally defer to an administrative agency’s interpretation of an applicable statute or its own regulation. *Brown v. Bi-Lo, Inc.*, 354 S.C. 436, 440, 581 S.E.2d 836, 838 (2003).

ARGUMENT

I. BECAUSE APPELLANT FAILED TO FILE HIS APPEAL WITHIN THE THIRTY DAY TIME PERIOD SET FORTH IN S.C. CODE ANN. § 12-60-2540(A), THE ADMINISTRATIVE LAW COURT PROPERLY DISMISSED HIS CASE.

The Administrative Law Judge’s dismissal of Mr. Bellamy’s case as untimely is correct as a matter of law and is supported by substantial Record evidence. South Carolina Code of Laws Section 12-60-2540 provides a thirty day time limit to request a contested case hearing before the Administrative Law Court:

[w]ithin thirty days after *the date of the board’s written decision*, a property taxpayer or county assessor may appeal a property tax assessment made by the board by requesting a contested case hearing before the Administrative Law Court in accordance with the rules of the Administrative Law Court.

S.C. Code Ann. § 12-60-2540(A) (2014) (emphasis added). Echoing the statutory language, the Board of Assessment Appeals’ Decision specifically states:

[w]ithin 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 Court.

(Decision of Horry County Board of Assessments Appeals letter dated September 4, 2015) (emphasis added).

The Board of Assessment Appeals’ Decision was dated September 4, 2015. Therefore,

the statutory time period for filing the appeal expired on October 5, 2015. Because Mr. Bellamy filed his appeal on October 7, 2015, two days after the expiration of the thirty day statutory time period, he failed to perfect his appeal within the mandatory time frame of the governing statute.

South Carolina law is well established that the requirement for timely service of an appeal is jurisdictional. *Elam v. S.C. Dep't. Transp.*, 361 S.C. 9, 15, 602 S.E.2d 772, 775 (2004). The Record evidence is unrefuted that Mr. Bellamy failed to file his appeal within the statutory time period, thus depriving the Administrative Law Court of jurisdiction over the matter.³ Accordingly, the Administrative Law Court's dismissal of Mr. Bellamy's appeal on the grounds of lack of jurisdiction because Mr. Bellamy failed to timely perfect his appeal is correct as a matter of law and should be affirmed.

II. BECAUSE APPELLANT FAILED TO FILE HIS APPEAL WITHIN THE TIME LIMITATION PROVIDED BY ADMINISTRATIVE LAW COURT RULE 11(C), THE ADMINISTRATIVE LAW COURT PROPERLY DISMISSED HIS APPEAL.

The Administrative Law Judge found that Mr. Bellamy's appeal was not only filed outside the statutory time limit, but was also untimely pursuant to the Administrative Law Court Rules. (Order of Dismissal dated October 16, 2015, p. 2). South Carolina Code Ann. § 1-23-600(B) (2014), regarding requests for a hearing before the Administrative Law Court, requires that all requests be filed in accordance with the Administrative Law Court Rules. S.C. Code Ann. § 1-23-600(B) (2014). In regard to county tax matters, such as the one at hand, the Court's Rules provide that "the request [for a contested case hearing] must be filed and served within

³ In his letter to the Administrative Law Judge asking him to reconsider his decision, Mr. Bellamy, for the first time raised an issue based on the postmark date on the envelope containing the Board of Assessment Appeals' September 4, 2015, Decision. Mr. Bellamy failed to raise this issue in his appeal to the Administrative Law Court but instead raised it in a Motion to Reconsider and the Court affirmed the Board of Assessment Appeals' decision. Accordingly, Horry County submits that issue is not properly preserved for review. *See Commercial Credit Loans, Inc. v. Riddle*, 334 S.C. 176, 186, 512 S.E.2d 123, 129 (Ct. App. 1999) (citing *Patterson v. Reid*, 318 S.C.183, 456 S.E.2d 436, 437 (Ct. App. 1995) (holding that a party cannot raise an issue for the first time that could have been raised prior to judgment but was not)). Moreover, the statutory law is clear that the thirty day period begins to run as of the date of the mailing of the decision, not the date the decision is received, and--as further explained in Argument III,--the Board of Assessment Appeals decision was mailed within the required statutory time period.

thirty days after the date of the written decision.” ALC Rule 11(C). Because the Record is unrefuted that Mr. Bellamy failed to file his appeal within thirty days of the September 4, 2015, Decision, the Administrative Law Judge properly dismissed Mr. Bellamy’s appeal because Appellant’s untimely filing deprived the Administrative Law Court of jurisdiction over the issue in this case as a matter of law.⁴

Additionally, South Carolina law is well established that appellate courts generally defer to an administrative agency’s interpretation of its own rules. *Brown v. Bi-Lo, Inc.*, 354 S.C. 436, 581 S.E.2d 836, 838 (2003). Thus, because the Administrative Law Court found Mr. Bellamy’s appeal untimely under its own ALC Rule 11(C), its Order dismissing Mr. Bellamy’s appeal should be affirmed.

III. BECAUSE THE HORRY COUNTY BOARD OF ASSESSMENT APPEALS MAILED ITS WRITTEN DECISION TO APPELLANT WITHIN THE REQUIRED STATUTORY TIME PERIOD, HIS ARGUMENT THAT HE HAS BEEN DENIED DUE PROCESS IS WITHOUT MERIT.

In his Motion to Reconsider, Mr. Bellamy takes issue with the fact that the postage stamp on the envelope containing the Decision is dated September 8, 2015, arguing he was unable to timely file his appeal with the Administrative Law Court because “Respondent did not serve the decision . . . within a timely manner.” (Motion to Reconsider). Mr. Bellamy failed to raise this issue with the Administrative Law Court in his appeal from the Board of Assessment Appeals’ Decision.

Mr. Bellamy’s assertion that he has been denied due process is erroneous since the law merely requires a board of assessment appeals to

mail a written decision to the parties within fifteen days after the date of the conference, or as soon thereafter as practical.

⁴As set forth in Footnote Three and further explained in Argument III, Mr. Bellamy failed to raise the issue regarding the postmark date of the decision in its Appeal to the Administrative Law Judge. Accordingly, the Administrative Law Judge properly dismissed Mr. Bellamy’s appeal.

S.C. Code Ann. § 12-60-2530(J) (2014). The conference before the Board of Assessment Appeals was held on August 25, 2015, and the postage date of its Decision was September 8, 2015; therefore, because the Board of Assessment Appeals served Mr. Bellamy with its Decision within fifteen days of the date of the conference, the Decision was served timely.⁵ Accordingly, Mr. Bellamy's assertion that he has been denied due process is without merit, and the Administrative Law Judge's Order should be affirmed.

IV. BECAUSE HORRY COUNTY FULLY COMPLIED WITH S.C. CODE ANN. § 12-39-250 PERTAINING TO ITS DUTY TO CORRECT ASSESSMENTS AND OTHER ERRORS, THE ADMINISTRATIVE LAW JUDGE'S DECISION SHOULD BE AFFIRMED.

Mr. Bellamy's argument that Horry County violated Section 12-39-250 should not be considered by this Court since this issue was neither raised nor ruled on by the lower tribunals. *See State v. Stahlnecker*, 386 S.C. 609, 617, 690 S.E.2d 565, 570 (2010) ("For an issue to be properly preserved it has to be raised and ruled on by the trial court."). Nevertheless, in response to Mr. Bellamy's argument, Horry County submits that it had no duty to revise the assessment value after the taxes were paid. Section 12-39-250 requires only that the County auditor correct tax assessments *before* the taxes are paid. S.C. Code Ann. § 12-39-250(A) (Supp. 2015). Specifically, Section 12-39-250(A) provides, in part, as follows:

[a]t 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 or which the valuation of the real property was so excessive as to constitute an invalid assessment.

⁵ As argued above, Mr. Bellamy did not raise the issue regarding the postmark date on the envelope containing the Board of Assessment Appeals' Decision in its Notice of Appeal to the Administrative Law Court. Instead, he raised this issue in his letter requesting that the Administrative Law Judge reconsider his dismissal. Because this issue was not raised in Mr. Bellamy's appeal to the Administrative Law Court, Horry County submits that it was not properly the subject of a motion for reconsideration. *See Commercial Credit Loans, Inc. v. Riddle*, 334 S.C. 176, 186, 512 S.E.2d 123, 129 (Ct. App. 1999) (citing *Patterson v. Reid*, 318 S.C. 183, 185, 456 S.E.2d 436, 437 (Ct. App. 1995) (holding that a party cannot raise an issue for the first time that could have been raised prior to judgment but was not)).

Id. (emphasis added). Here, the taxes were paid on December 7, 2010. Accordingly, because Horry County did not have a duty to revise the assessment after Mr. Bellamy paid the taxes, Mr. Bellamy's assertion that the Horry County Assessor violated Section 12-39-250 is without merit.

V. AS AN ADDITIONAL SUSTAINING GROUND, THE DECISION OF THE BOARD OF ASSESSMENT APPEALS SHOULD BE AFFIRMED BECAUSE APPELLANT'S REQUEST FOR A REFUND WAS UNTIMELY UNDER THE GOVERNING STATUTORY LAW.

As an additional sustaining ground, Horry County submits that even if Mr. Bellamy had filed a timely appeal, the Decision of the Board of Assessment Appeals denying his request for a refund is correct as a matter of law because Mr. Bellamy failed to comply with the statutory requirements governing the filing of his claim for refund. Section 12-60-2560(A) allows a taxpayer to file a claim for a refund subject to the requirements of Section 12-60-1750 and within the time limitation set forth in Section 12-54-85(F).

A. Mr. Bellamy Failed to Comply with Section 12-60-1750 Because His Written Notice of Objection Pursuant to Section 12-60-2510 was Untimely.

The Record evidence establishes that Mr. Bellamy's claim for refund did not comply with Section 12-60-1750. (Letter from Mark Brunty dated March 2, 2010, and letter from Tommy Bellamy dated March 3, 2010). Section 12-60-1750 provides, in part:

No refund of property taxes must be given: . . . (2) for errors in valuation, unless the assessment was appealed in accordance with Section 12-60-2110, 12-60-2510, or 12-60-2910, as appropriate.

S.C. Code Ann. § 12-60-1750 (2014). Section 12-60-2510 is applicable to the case at hand. Section 12-60-2510 requires that a taxpayer submit a written notice of objection to the tax assessor. S.C. Code Ann. § 12-60-2510(A) (2014). If a notice of property tax assessment was issued, then the taxpayer must object within ninety days after the assessor mails the property tax assessment notice. S.C. Code Ann. § 12-60-2510(A)(3) (Supp. 2015). In this case, the 2008 tax

notice was mailed on or around October 1, 2008. The taxpayer failed to submit a written objection within ninety days. Likewise, the 2009 tax notice was mailed on or around October 1, 2009. Mr. Bellamy did not mail his letter of objection until March 3, 2010, after the ninety day deadline. Because Mr. Bellamy's objection was untimely pursuant to Section 12-60-2510, his claim for refund did not comply with Section 12-60-1750; accordingly, the Tax Penalty Appeals Board and Board of Assessment Appeals properly denied Mr. Bellamy's refund.

B. Mr. Bellamy Failed to Comply with the Time Limitations Set Forth in Section 12-54-85(F)(1).

Further, the record reflects that Mr. Bellamy's request for a refund was made outside the time period provided by S.C. Code Ann. § 12-54-85 (F)(1). This Section provides, in part, as follows:

Claims for credit or refund must be filed within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. *If no return was filed, a claim for credit or refund must be filed within two years from the date the tax was paid.* A credit or refund may not be made after the expiration of the period of limitations prescribed in this item for the filing of a claim for credit or refund, unless the claim for credit or refund is filed by the taxpayer or determined to be due by the department within that period.

S.C. Code Ann. § 12-54-85(F)(1) (Supp. 2014) (emphasis added). Mr. Bellamy paid the outstanding taxes when he redeemed the property on December 7, 2010. (Delinquent Tax Department Redemption Form and copy of Check to Horry County Delinquent Tax Collector Dated December 7, 2010). Pursuant to State law, Mr. Bellamy was required to file any claim for refund within two years from the date of payment of the taxes, which would have been no later than December 7, 2012. *See* S.C. Code Ann. § 12-54-85(F)(1) (2014). Because Mr. Bellamy filed his claim for refund on March 20, 2015, more than five years after the date the taxes were paid, his claim is barred by the governing statute of limitations. Therefore, even if Mr. Bellamy had timely filed his request for a contested case hearing with the Administrative Law Court,

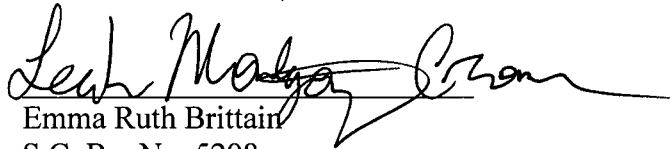
Horry County respectfully submits that the Decision of the Board of Assessment Appeals should be affirmed on the additional sustaining ground that Mr. Bellamy failed to comply with the limitations set forth in Section 12-60-1750 and Section 12-59-85(F) governing the filing of claims for refund.

CONCLUSION

The Administrative Law Court's Order dismissing Mr. Bellamy's appeal as untimely is supported by the substantial Record evidence and governing statutory and case law. Therefore, Horry County respectfully submits that this Court affirm the decision of the Administrative Law Court in its favor.

Respectfully submitted,

THOMAS & BRITTAIN, P.A.



Emma Ruth Brittain

S.C. Bar No. 5298

Leah Montgomery Cromer, Esquire

S.C. Bar No. 100700

Post Office Box 1290

Myrtle Beach, South Carolina 29578

Phone: 843-692-2628

E-mail: erbrittain@myrlaw.com

Attorneys for the Respondent

May 6, 2016

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Honorable H. W. Funderburk, Jr., Administrative Law Judge

SC Court of Appeals

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

Tommy J. Bellamy.....Appellant

vs.

Horry County Assessor.....Respondent

PROOF OF SERVICE

I certify that I have served the Initial Brief of Respondent by depositing a copy of it in the United States mail, postage prepaid, on May 6, 2016, addressed to the *pro se* Appellant as follows:

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

Kimberly W. Nobles

Kimberly W. Nobles
Thomas & Brittain, P.A.
Post Office Box 1290 (zip 29578)
1314 Professional Drive (zip 29577)
Myrtle Beach, South Carolina
Telephone: 843-692-2628
Fax: 843-692-0928

May 6, 2016

THOMAS & BRITTAIN, P.A.

ATTORNEYS AT LAW

1314 PROFESSIONAL DRIVE
MYRTLE BEACH, SOUTH CAROLINA 29577

TELEPHONE (843) 692-2628

FACSIMILE (843) 692-0918

LEAH MONTGOMERY CROMER
LCromer@MYRlaw.com

MAILING ADDRESS:
POST OFFICE BOX 1290
MYRTLE BEACH, SC 29578

May 6, 2016

Via Fax Transmission and U.S. Mail

The Honorable Jenny Abbott Kitchings
Clerk, South Carolina Court of Appeals
Post Office Box 11629
Columbia, South Carolina 29211

Re: Tommy Bellamy v. Horry County Assessor
Appellate Case No. 2015-002255

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MAY 11 2016

SC Court of Appeals

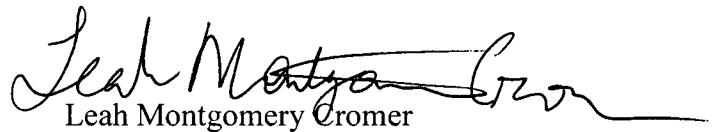
Dear Ms. Kitchings:

Our firm represents the Horry County Assessor in the above-referenced matter. Please find enclosed for filing the original and one copy of Respondent Horry County Assessor's Initial Brief and Designation of Matter with proof of service in this case. Please return a clocked copy to our office in the enclosed self-addressed stamped envelope.

Please do not hesitate to contact our office if you have any questions.

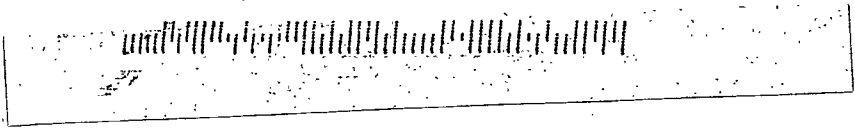
Sincerely yours,

THOMAS & BRITTAIN, P.A.


Leah Montgomery Cromer

LMC/kwn
Enclosures

cc: Mr. Tommy J. Bellamy
Arrigo P. Carotti, Esquire, Horry County Attorney



EMMA RUTH BRITTAIN THOMAS & BRITTAIN, P.A. 1314 PROFESSIONAL DRIVE MYRTLE BEACH, SOUTH CAROLINA 29577
TO: The Honorable Jenny Abbott Kitchings Clerk, South Carolina Court of Appeals Post Office Box 11629 Columbia, South Carolina 29211

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