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MAY 16 2016

**SC Court of Appeals**

**THE STATE OF SOUTH CAROLINA  
IN THE COURT OF APPEALS**

**APPEAL FROM Horry COUNTY**

**Case No. 2015-002255**

**Tommy J. Bellamy-----Appellant**

**V**

**Horry County Assessor -----Respondent**

**APPELLANT REPLY TO RESPONDENT'S BRIEF**

In accordance to Rule 208(a) (3) Appellant Tommy J. Bellamy, hereby respectfully reply to the Respondent's Initial Brief and Designation of Matter on grounds as follows:

1. Plaintiff's has proven exhaustion of all administrative remedies. Plaintiff's actions were Arbitrary and Capricious when assessing the Appellant's property, had no basis or foundation in accordance to the South Carolina Board of Assessor's regulations. The excessive assessment was reckless and harmful to the Appellant.

2. There exist no evidence supported by statute in the Plaintiff's Initial Brief and Designation of Matter that supports the fact that the Horry County Assessor's procedure of assessment of different taxes, on the citizens of Horry County's property in the same tax area with similar circumstances shows merit. There is no substantial evidence for cause of that agencies decision. Plaintiff failed to address the questions of statute.

3. Tax notices for properties under appeal: Title 12, Chapter 60, and 12-60-2550: Chapter 54, and 12-54-25 payment of taxes, interest and penalties when valuation of property is appealed: *Under receipt of written notice of appeal of a property valuation.*

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

2008 and 2009 Property taxes were appealed by Appellant's Attorney, Mark A. Brunty on March 2, 2010 and by Appellant on March, 3 2010. The Horry County Assessor's office refused to accept an appeal by the Appellant until after the property taxes were paid.

Determination of final review and reduction of taxes was made by Horry County Assessor's Board for 2010. Excessive property taxes were paid for tax years 2008 and 2009 by Appellant on December 7, 2010. The difference between the assessment as entered and that determined after final review was not paid as requested to Appellant as in accordance with section 12-54-25.

4. There exists an Abuse of Agency Discretion by Horry County Assessor's Board not given to them by the South Carolina Statue of Law in this matter. The statutory interpretation or plain meaning of the statues that the Horry County Assessor's Board acted upon has no standing or merit.

The Appellant's second grounds are as follows:

Rule 14. Time, Service and filing.

1. South Carolina Administrative Law Court dismissed Appellant's case to reconsider the Order of Dismissal on the grounds that petitioner did not comply with ALC rule 11 as well as S.C. Code Ann 12-60-2540(A) and 1-23-600(B) for filing the request for a contested case hearing with the court more than thirty (30) days after the date of the Board's written decision.

(c) Service. Rule 14, SCACR

The decision of the Board of Assessment was allegedly issued in a written decision on September 4, 2015, the US mail post mark on the envelope when the Appellant received the written decision by US mail on **September 8, 2015**. The Appellant's request for the hearing was **October 7, 2015**, within the 30 day period as required by statute.

Rule 14, SCACR (d) filing (1) the date of filing shall be the delivery or the date of mailing. A copy of that post marked envelope from the Respondent, Horry County Assessor's Board was mailed to the ALJ with a request to reconsider the Order for Dismissal. Request for reconsideration was denied by ALJ.

2. The Respondent Horry County Assessor's moved for extension of time to file Initial Brief and Designation of Matter to be included in the record on Appeal which was due on **April 1, 2016**. The Respondent requested an additional twenty (20) days extension of time enlarging the time up to and including **April 21, 2016**. The Court granted the extension.

The Respondent requested an additional request out of time after ,

April 22, 2016. The Court has not granted an extension.

Now here comes the Respondent attempt to file Initial Brief and Designation of Matter out of time on **May 6, 2016** without approval of the Court.

The Appellant prays that this Court finds the Respondent, Horry County Assessor in violation of improper assessment of property and improper filing procedures to the S.C. Appellant Court.



*Taneisha Gore*  
Acknowledged before me on this  
1<sup>st</sup> day of May 2016.

A handwritten signature in cursive script, appearing to read "Tommy Bellamy".

Tommy Bellamy Attorney Pro se  
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Little River, South Carolina, 29566  
843 457- 3625



Thomas & Brittain, P.A.  
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1314 Professional Drive  
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<p>1. Article Addressed to:</p> <p><u>Thomas Bennett Attorney</u>  <u>P.O. Box 1290</u>  <u>Myrtle Beach SC</u>  <u>29578</u></p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes          If YES, enter delivery address below: <input type="checkbox"/> No</p>
 <p>9590 9402 1556 5362 7912 37</p>	<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Priority Mail Express®</p> <p><input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Registered Mail™</p> <p><input checked="" type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Registered Mail Restricted Delivery</p> <p><input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Signature Confirmation™</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>
<p>2. Article Number (Transit Form 3847e 1/96)</p> <p><u>7015 0640 0004 0761 1628</u></p> <p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>	<p>Domestic Return Receipt</p>

Please file

Thank you