

FORM 16
CERTIFICATE OF COUNSEL IN FINAL BRIEF

STATE OF SOUTH CAROLINA
In The Court of Appeals

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JUN 22 2016

APPEAL FROM HORRY COUNTY

SC Court of Appeals

Case No. 2015-002255

Tommy J. Bellamy-----Respondent,

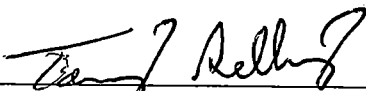
v.

Horry County Assessor-----Appellant.

CERTIFICATE OF COUNSEL

The undersigned certified that this Final Brief complies with Rule 211(b), SCACR.

June 21, 2016



Tommy J. Bellamy, Attorney Pro se
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Little River, South Carolina 29566
(843) 457-3625
Attorney for Appellant

FACTS

1. 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: Horry County Real Estate Notice 2008**)
2. Tommy Bellamy, TMS# 130-00-01-220 in tax year 2008 and 2009. (**Exhibit 5: Horry County Delinquent tax record**) (**Exhibit 3: Quit Claim Deed Tommy Bellamy to LLC October 4, 2007**)
3. Property was appealed by Tommy Bellamy in March of 2010. (**Exhibit 7: Tommy Bellamy's Request for appeal March 2010, May 12, 2015**) The property was appealed by Tommy Bellamy's, Attorney Mark Brunty in March 2010. (**Exhibit 8 Attorney Mark Brunty's Tax Appeal March 2010**) (**Exhibit 6: Quit Claim Deed LLC to Tommy J. Bellamy February 10, 2010**)
4. Horry County Government & Justice Center received email confirming request for an appeal. (**Exhibit 9, see Respondent's exhibit list number 21, Email from Mark Brunty to Horry County Tax Assessor, Arrigo Carotti dated October 20, 2010**)
5. Horry County Tax Assessor continued to deny the appeals. Tax Assessor finally approved reassessment of property (**Exhibit 10, Real Estate Notice October 2010**) Tax Assessor denied refund.
6. Tommy Bellamy redeemed the property 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**)
7. Final appeal to Horry County Board of Assessment Appeals on May 12 2015 (**Exhibit 7 final appeal**)

8. **Horry county Property Tax Penalty Appeals Board:** Ordered, date of hearing March 31, 2015. Taxpayer's request is denied. **(Exhibit 1 denied appeal)**

9. **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)**

10. The decision of that Appeal was received by Tommy J. Bellamy in US Mail on September 8, 2015. The Appeal was mailed within 30 days to the Administrative Law Judge. The Administrative Law Judge denied the appeal due to failure to meet 30 day time limit. **(Exhibit 2 Tommy J. Bellamy appeal to Administrative Law Judge).**