THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No.2015-002255

RECEIVED

MAR 08 2017

SC Court of Appeals

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

v.

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

SECOND AMENDED RECORD ON APPEAL

Tommy J. Bellamy, Attorney Pro se
3684 Sea Mountain Highway
Little River, South Carolina, 29566
843 457-3625
Attorney for Appellant

Attorneys for Respondent

Arrigo Paul Carotti, Esquire
Horry County Attorney Office
1301 Second Avenue
Conway, South Carolina, 29525
843 915-5040

Emma Ruth Brittain, Attorney at law
1314 Professional Drive
Myrtle Beach, South Carolina, 29577
843 692-2628

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Order of April 14, 2015

(Set out Horry County Property Appeals Board entire order including caption and signature)

Hearing of August 25, 2015

(Set out Horry County Board of Assessment Appeals entire order including caption and signature)

Request for Appeal

(Set out Tommy Bellamy entire Request for Appeal including caption and signature)

(Set out Mark Brunty Law Firm entire request including cation and signature)

Delinquent Tax Record Bidder Information

(Set out entire record including cation and signature)

Delinquent Tax Department Redemption Form

(Set out entire record including caption and signature)

Appellant Exhibit List

Appellant Exhibit 1

(Set out Exhibit)

Appellant Exhibit 2

(Set out Exhibit)

Appellant Exhibit 3

(Set out Exhibit)

Appellant Exhibit 4

(Set out Exhibit)

Appellant Exhibit 5

(Set out Exhibit)

Appellant Exhibit 6

(Set out Exhibit)

Appellant Exhibit 7

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Appellant Exhibit 8

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Appellant Exhibit 9

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(Set out Exhibit)

Appellant Exhibit 11

(Set out Exhibit)

Respondent's Exhibit List

(Set out Exhibits 1-16)

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

RECEIVED
MAY 12 2015

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.

Exhibit 2 of 11

Exhibit 2

Horry County Government

Horry County Board of Assessment Appeals
www.horrycounty.org

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

September 4, 2015

COPY

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 Parker

David F. Parker
Chairman

CC; Larry Roscoe, Assessor

Exhibit 3

Instrument#: 2007000163420, 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

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 Grantee, 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 on designated on the west side of Sea Mountain Highway near Nixon's Crossroads, containing 3.39 acres more or less. Staring at a stake on the corner of sea Mountain Highway and bounded on the south by Tract A owned by Shiela 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

Instrument#: 2007000143420, DEED BK: 3282 PG: 2932 DOCTYPE: 001 10/09/2007 at 11:08:13 AM, 2 OF 3, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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 BCFUND LLC, his heirs and assigns, nor any other person or persons, claiming under him, shall at any time hereafter, by and way or means, have, claim or demand any right or title to the aforesaid premises or appurtenances, or any part of parcel thereof, forever.

WITNESS their hands and seals this 4 day of October 2007

Signed, Sealed and Delivered
In the presence of

1st Witness

2nd Witness / NOTARY

STAR L. STUBBS
Notary Public
State of South Carolina
Commission Expires Aug. 27, 2012

I the undersigned, and Notary Public for South Carolina hereby certify that Carlos Cooper personally appeared before me this day and acknowledged the due execution of the foregoing instrument,

Witness my hand and official seal this me this 4 day of October, 2007

Instrument#: 2007000143420, DEED BK: 3282 PG: 2933 DOCTYPE: 001 10/09/2007 at 11:08:13 AM, 3 OF 3, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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 Ballamy Estate.

Bearing Horry County Tax Map Number 122-00-01-042

was transferred by Tommy J. Ballamy on _____

3. Check one of the following: The deed is

(a) X 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: 0.00
(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.

Responsible Person Connected with the Transaction

William D 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
Reg. Farm						
Other	6	3.3		678,000	1	5,000

Description: SEA MTN HWY TRACT B

City	County	Hosp	City Tax	County Tax	MSD	Extra Fees	Total
	136.8	22.7		7810.79	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. 10,136.60
Pen Due: 1311.16 Fee Due: 75.00 Int Due: Total 10156.60
Comment:

Cmd 1-New Name Cmd 7-End Job Cmd 19-PEE INQ

Receipt# 2008 012562 *** REAL ESTATE NOTICE ***
Map# 130 00 01 220

Sold 12/07/2009 Redeemed 12/07/2010
Entered 10/01/2008
Paid 12/07/2009
10,202.20 DS 01029

BCFUND LLC

401 BROADWAY SUITE 101
MYRTLE BEACH SC 29577
District: 500 LITTLE RIVER

Ratio	ACRES	LOTS	Land Value	# Bld.	Bld. Value
Res.					
Farm					
Other-6	9.3		678,000	1	5,000

Description: SEA MTN HWY TRACT B

City	County	Specl	City Tax	County Tax	WSFD	Extra Fees	Total
	190.6	22.7		7810.79	930.25		8,741.04
Tax After Exemption				7810.79	930.25		8,741.04

Jan Amt. Feb Amt. Mar Amt.
Pen Due: Fee Due: Int Due: TOTAL
Comment:

Cmd 1-New Name Cmd 7-End Job PAID
Cmd 16-Memo Inquiry Cmd 19-FEE INQ

Receipt# 2009 013137 *** REAL ESTATE NOTICE ***

Map# 13 0 00 01 220 Entered 10/01/2009

Paid 12/07/2009

8,577.12 DS 01029

SCFUND LLC

401 BROADWAY SUITE 101

MYRTLE BEACH SC 29577-3972

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	Specl	City Tax	County Tax	WSFD	Extra Fees	Total
				7646.87	930.25		8,577.12
	186.6	22.7		7646.87	930.25		8,577.12

Tax After Exemption

Jan Amt. Feb Amt. Mar Amt. TOTAL

Pen Due: Fee Due: Int Due:

Comment:

PAID

Cmd 1-New Name Cmd 7-End Job Cmd 16-Memo Inquiry Cmd 19-FEE INQ

DELINQUENT TAX RECORD Exhibit 5 GROUP # 1029

OWNER: BCFUND LLC
401 BROADWAY SUITE 101
MYRTLE BEACH SC 29577-3972

TMS: 130-00-01-220
DIST: 50

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
#7
#2
#4
BKRP

BIDDER INFO.
BIDDER # 106
BID AMT 95,000.00

Exhibit 6

Instrument#: 2010000021029, DEED BK: 3447 PG: 1341 DOCTYPE: 001 02/26/2010 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

_____(SEAL)
By: William O Smith
Its: Owner

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

_____

_____

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.

_____

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

_____
Notary Public for South Carolina

My Commission Expires: May 27, 2018

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 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

Notary Public for South Carolina My Commission Expires

My Commission Expires: May 27, 2018

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

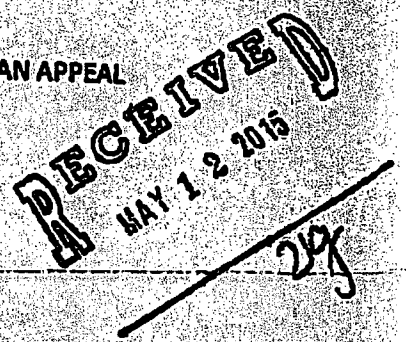
Signature of Owner/Agent

Cell phone 843 333-8100

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

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

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
Committed to Excellence

HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1CO8
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

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
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.

HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1CO8
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

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

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
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.

Horry County

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

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

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
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.

Conference File Inquiry FOR 130 00 01 220 2010

Name BCFUND LLC (T J BELLAMY NEW OWNER) O/f ATTY MARK A BRUNTY
Address PO BOX 70907 City MYRTLE BEACH St SC
Zip 29572 District 500 Use Code 1 Land Use 101
Assessment Notice: N/A (X) X Conference Request Received 7/22/2010
Conference Appointment: Time Date Appraiser #
Status 000 Type _ Cmd 12 For Appointment Inquiry Multi Code

Previous Values	#ACRES	#LOTS	Land Val.	#BLDGS	Bld. Val.
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)					
Current Year Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)	3.3		104200	1	112200

Press Enter To Continue

Tax assessors File Inquiry
Assessment Notice

MBP 130 00 01 220 Tax Year 2008

Name BCFUND LLC O/f
Address 401 BROADWAY SUITE 101 MYRTLE BEACH 295770000
Date Of Notice. 7/31/2008
Dist. 500
Sub.Div.Desc. SEA MTN HWY Legal Desc. TRACT B

	#Acres	Lots	Capped Values Land Value	#Bld	Bld Value		ASSESSMENT
RESIDENTIAL						4%	
FARM (Use)						%	
(Market)							
OTHER	3.3		678000	1	5000	6%	40,980

Total Taxable Value: 683,000 TOTAL ASSESSMENT: 40,980
ESTIMATED TAX: 8,741.04
CMD 5 For Market Values
Cmd 1 To return To Screen 1 Cmd 7 To End Job
Cmd 13 Alpha Property Inquiry Cmd 14 MBP Property Inquiry

Conference File Inquiry FOR 130 00 01 220 2010

Name BCFUND LLC (T J BELLAMY NEW OWNER) O/f ATTY MARK A BRUNTY

Address PO BOX 70907 City MYRTLE BEACH St SC

Zip 29572 District 500 Use Code 1 Land Use 101

Assessment Notice: N/A (X) X Conference Request Received 7/22/2010

Conference Appointment: Time 800 Date 11/10/2010 Appraiser # 55 CON

Status 000 Type - Cmd 12 For Appointment Inquiry Multi Code 2010RES009

	#ACRES	#LOTS	Land Val.	#BLDGS	Bld. Val.
Previous Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)					
Current Year Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)	3.3		104200	1	112200

Press Enter To Continue

Conference File Inquiry FOR 130 00 01 220 2010

	#ACRES	#LOTS	Land Val.	#BLDGS	Bld. Val.
Conference Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)	3.3		104200	1	112200

Conference Reply Mailed 11/16/2010 Appeal Request Received
Exchange Of Evidence: Taxpayer Assessor

Hearing (local) Time Date Appraiser #

Hearing Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)					

Press Enter To Continue

Exhibit 9

Horry County Government

Assessor's Office
www.horrycounty.org

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#130-00-01-220 Pg. 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

Mincey, Rendel

From: Carotti, Arrigo
Sent: Wednesday, October 20, 2010 3:42 PM
To: Mincey, Rendel
Subject: RE: Tax sale issue

We're good to go

From: Mincey, Rendel [mailto:RMincey@HornyCounty.org]
Sent: Wednesday, October 20, 2010 3:41 PM
To: Carotti, Arrigo
Subject: RE: Tax sale issue

This is good for me

From: Carotti, Arrigo
Sent: Wednesday, October 20, 2010 2:46 PM
To: Montgomery, Crystal; Mincey, Rendel
Subject: RE: Tax sale issue

Next Tuesday, 10-26, 2:30 pm, my office. OK?

TMS # 130-00-01-220
Owner is Tommy J. Bellamy.

From: Montgomery, Crystal [mailto:MontgomC@HornyCounty.org]
Sent: Wednesday, October 20, 2010 2:35 PM
To: Carotti, Arrigo
Subject: RE: Tax sale issue

Arrigo,

I can meet next Tuesday Afternoon but I am not sure what tax sale he is talking about. If he can get me a tax map number I will pull the folder and be looking over it.

Crystal

From: Mincey, Rendel [mailto:RMincey@HornyCounty.org]
Sent: Wednesday, October 20, 2010 11:38 AM
To: Carotti, Arrigo
Cc: Montgomery, Crystal
Subject: RE: Tax sale issue

I am good for anytime except this late Friday morning. Can we get the identification for this property so we can do some research prior to the meeting.

From: Carotti, Arrigo
Sent: Wednesday, October 20, 2010 11:01 AM
To: Montgomery, Crystal; Mincey, Rendel
Subject: FW: Tax sale issue

When can we get together and discuss? This Friday late morning or early afternoon; next Tuesday afternoon; next Thursday or Friday sometime?

Arrigo

untylaw.com]
:55 AM

ent that I filed an appeal for and I am trying to avoid filing a suit to set aside a tax sale. by roughly $450,000 on a piece of property that only has a $220,000 tax value. The that I have won my appeal (the Assessor's Office has not notified me of this yet). In up it does not appear that the Delinquent Tax Office sent the notice of redemption to

nged to deal with these issues on behalf of the County and am aware of how tedious nfident that the sale should be invalid but rather than have to file suit I would like to and whoever else to discuss setting the sale aside and moving forward. Please let me you can get me even 15 minutes of your time. Thanks in advance.

REAL ESTATE NOTICE *** Exhibit 10

Entered 10/11/2010

Receipt# 2010 012862 ***
Map# 130 00 01 220

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	Specl	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: ob Cmd 19-FEE INQ

Cmd 1-New Name Cmd 7-End J

Receipt# 2010 012862 A *** REAL ESTATE NOTICE ***
Map# 130 00 01 220

Entered 9/08/2011
Paid 11/08/2011
906.24 T4 00013

BCFUND LLC
TOMMY J BELLAMY
3684 SEA MOUNTAIN HWY
LITTLE RIVER SC 29566
District: 500 LITTLE RIVER

Replaces 2010 012862

	Ratio	ACRES	LOTS	Land Value	# Bld.	Bld. Value
Res.	4	3.3		104,200	1	121,400
Farm						
Other						

TAX EXEM/CREDIT
TC 1,066.64

Description: SEA MTN HWY TRACT B

City	County	Specl	City Tax	County Tax	WSFD	Extra Fees	Total
	177.1	21.2		1598.15	191.31		1,789.46
Tax After Exemption				531.51	191.31		722.82

Jan Amt. Feb Amt. Mar Amt.
Pen Due: Fee Due: Int Due: TOTAL
Comment:

PAID

Cmd 1-New Name Cmd 7-End Job Cmd 19-FEE INQ

HORRY COUNTY, SC

RODDY DICKINSON, HORRY COUNTY TREASURER

REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT

Horry County
SOUTH CAROLINA
Committed to Excellence

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER, SC 29566-7859

TAX YEAR	2013
NOTICE NO.	112006-13-3
PIN NUMBER	313-10-03-0046
MAP / ACCOUNT NO.	130-00-01-220
PROPERTY LOCATION	SEA MTN HWY AD#14- TRACT B
APPRAISED VALUE (TAXABLE):	225600

Itemization Of Your Tax Levy $ Distribution

ENTITY	MILLS	CREDIT	TAX $'S
EN FUND DEBT	5.00		45.13
IGH ED DEBT	.70		6.32
ENIOR CIT FND	.40		3.61
TOTAL COUNTY	45.20		407.89
CHL DIST DEBT	10.00		90.24
URAL FIRE	19.50		175.97
ABTE MGT REC	6.00		54.14

TAX $'S	
CITY	.00
SCHOOL	1174.92
COUNTY	407.89
SPECIAL DIST	245.45
LESS:	
COUNTY HOMESTEAD EXEMPTION	.00
CITY HOMESTEAD EXEMPTION	.00
CITY 1% TOURISM FEE CREDIT	1084.68
SCHOOL TAX CREDIT (4% RESID)	
INSTALLMENT CREDIT	
TOTAL TAX:	743.58
PENALTY	111.54
FEES	150.00
INTEREST	.00
STORMWATER FEE	29.40
	1034.52

IMPORTANT NUMBERS

ASSESSOR
1301 SECOND AVE, SUITE 1C08
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5040

COUNTY AUDITOR
1301 SECOND AVE, SUITE 1C41
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5060

COUNTY TREASURER
1301 SECOND AVE, SUITE 1C09
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5470

STORMWATER
4401 PRIVETTE RD
CONWAY, S.C. 29526
TELEPHONE NUMBERS:
843-915-5150

THIS IS NOT A BILL. PLEASE RETAIN THIS PAID RECEIPT FOR YOUR RECORDS.

NOTICE NUMBER	MBP / ACCOUNT NO.	TOTAL PAID	DATE PAID
112006-13-3	130-00-01-220	1034.52	12/06/2014

GOD BLESS AMERICA

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER, SC 29566-7859

HORRY COUNTY, SC

RODDY DICKINSON, HORRY COUNTY TREASURER

REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT

Horry County
SOUTH CAROLINA
Committed to Excell-

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566-7859

TAX YEAR	2014
NOTICE NO.	113560-14-3
PIN NUMBER	313-10-03-0046
MAP / ACCOUNT NO.	130-00-01-220
PROPERTY LOCATION:	SEA MTN HWY AD#14- TRACT B
APPRAISED VALUE (TAXABLE):	142800

Itemization Of Your Tax Levy $ Distribution

ENTITY	MILLS	CREDIT	TAX $'S
GEN FUND DEBT	5.00		28.54
HIGH ED DEBT	.70		4.00
SENIOR CIT FND	.40		2.28
TOTAL COUNTY	45.20		258.09
SCHL DIST DEBT	10.00		57.10
RURAL FIRE	19.50		111.35
WASTE MGT REC	6.00		34.26

TAX $'S	
CITY	.00
SCHOOL	760.00
COUNTY	258.09
SPECIAL DIST	155.32
LESS:	
COUNTY HOMESTEAD EXEMPTION	.00
CITY HOMESTEAD EXEMPTION	.00
CITY 1% TOURISM FEE CREDIT	.00
SCHOOL TAX CREDIT (4% RESID)	702.90
INSTALLMENT CREDIT	
TOTAL TAX:	470.51
PENALTY	.00
FEES	.00
INTEREST	.00
STORMWATER FEE	29.40
TOTAL PAID	499.91

IMPORTANT NUMBERS

ASSESSOR
1301 SECOND AVE, SUITE 1C08
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5040

COUNTY AUDITOR
1301 SECOND AVE, SUITE 1C41
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5060

COUNTY TREASURER
1301 SECOND AVE, SUITE 1C09
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5470

STORMWATER
4401 PRIVETTE RD
CONWAY, S.C. 29526
TELEPHONE NUMBERS:
843-915-5160

THIS IS NOT A BILL. PLEASE RETAIN THIS PAID RECEIPT FOR YOUR RECORDS.

NOTICE NUMBER	MBP / ACCOUNT NO.	TOTAL PAID	DATE PAID
113560-14-3	130-00-01-220	499.91	12/06/2014

GOD BLESS AMERICA

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566-7859

HORRY COUNTY, SC

RODDY DICKINSON, HORRY COUNTY TREASURER

REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT

Horry County
SOUTH CAROLINA
Committed to Excellence

BELLAMY TOMMY J
3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566 7859

REAL ESTATE

TAX YEAR	2015	NOTICE NO.	115407-15-3
PIN NUMBER	313-10-03-0046		
MAP / ACCOUNT NO.	130-00-01-220		
PROPERTY LOCATION:	SEA MTN HWY TRACT B		
APPRAISED VALUE (TAXABLE):			142760

TAX $'S	
CITY	.00
SCHOOL	760.00
COUNTY	299.20
SPECIAL DIST	155.32
LESS:	
COUNTY HOMESTEAD EXEMPTION	
CITY HOMESTEAD EXEMPTION	.00
CITY 1% TOURISM FEE CREDIT	.00
SCHOOL TAX CREDIT (4% RESID)	702.90
TOTAL TAX:	511.62
PENALTY	.00
FEES	.00
INTEREST	.00
STORMWATER FEE	29.40
TOTAL PAID	541.02

Itemization Of Your Tax Levy $ Distribution

Entity	Mills	Credit	Tax Dollars
GEN FUND DEBT	5.00		28.55
HIGH ED DEBT	.70		4.00
SENIOR CIT FND	.40		2.28
TOTAL COUNTY	52.40		299.20
SCHL DIST DEBT	10.00		57.10
RURAL FIRE	19.50		111.35
WASTE MGT REC	6.00		34.26

IMPORTANT NUMBERS

ASSESSOR
1301 SECOND AVE, SUITE 1C08
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5040

COUNTY AUDITOR
1301 SECOND AVE, SUITE 1C41
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5050

COUNTY TREASURER
1301 SECOND AVE, SUITE 1C09
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-915-5470

STORMWATER
4401 PRIVETTS RD
CONWAY, S.C. 29526
TELEPHONE NUMBERS:
843-915-5160

THIS IS NOT A BILL. PLEASE RETAIN THIS PAID RECEIPT FOR YOUR RECORDS.

NOTICE NUMBER	MBP / ACCOUNT NO.	TOTAL PAID	DATE PAID
115407-15-3	130-00-01-220	541.02	01/11/2016

GOD BLESS AMERICA

BELLAMY TOMMY J
3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566 7859

BELLAMY TOMMY J
3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER, SC 29566-7859
SEA MTN HWY; TRACT B

Neighborhood Number
1206500
Neighborhood Name
N/A
TAXING DISTRICT INFORMATION
Jurisdiction Name Horry
Area 001
District 500
Census Tract 040100

Transfer of Ownership

Owner	Consideration	Transfer Date	Deed Book	Page	Deed Type
BELLAMY TOMMY J	0	03/01/2011	ADMN	XFER	Gr
BELLAMY TOMMY J	0	12/31/2010	ADMN	XFER	Gr
BELLAMY TOMMY J	5	02/10/2010	3448	3341	Gr
BCFUND LLC	5	02/10/2010	3447	1341	Gr
BCFUND LLC	0	12/31/2009	ADMN	XFER	Gr
BCFUND LLC	0	12/31/2009	ADMN	XFER	Gr

Site Description

Topography
Public Utilities
Street or Road
Neighborhood
Zoning:
Legal Acres:
3.3900

Valuation Record

Assessment Year		2009	2009	2010	2010	2010	2011	2014	
Reason for Change		RRA	CB	RRA	CV 2010	SA	NEW_CONST	RRA	
MARKET VALUE	L	678000	678000	104200	104200	104200	104200	54600	35
	I	5000	5000	112200	112200	121400	121400	88200	
	T	683000	683000	216400	216400	225600	225600	142800	
LAND USE	L	0	0	0	0	0	0	0	
	I	5000	5000	112200	112200	121400	121400	88200	
	T	5000	5000	112200	112200	121400	121400	88200	

Land Size

Land Type	Rating, Soil ID - or - Actual Frontage	Acreage - or - Effective Frontage	Square Feet - or - Effective Depth	Influence Factor
Res Homesite		1.0000		
Res Residual		2.3900		

Physical Characteristics

Style: 21 Conventional

Story Height: 1.0
Finished Area: 2973
Attic: None
Basement: None

ROOFING
Material: Comp sh to 235#
Type: Gable
Framing: Std for class
Pitch: Not available

FLOORING
Sub and joists 1.0, 2.0
Base Allowance 1.0, 2.0

EXTERIOR COVER
Brick 1.0, 2.0

INTERIOR FINISH

ACCOMMODATION
Finished Rooms 5
Bedrooms 3

HEATING AND AIR CONDITIONING
Primary Heat: Heat pump

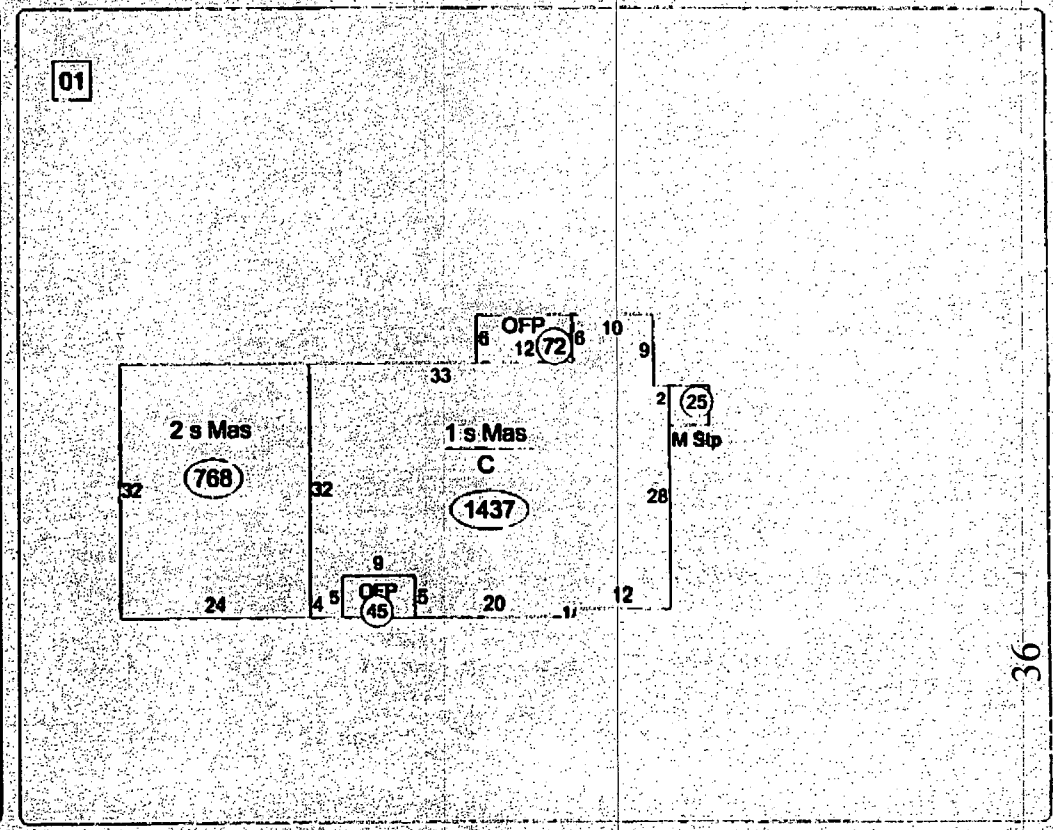
	Lower /Bsmt	Full Upper	Part Upper
	1		

PLUMBING

	#	TF
3 Fixt. Baths	1	3
Kit Sink	1	1
Water Heat	1	1
TOTAL		5

REMODELING AND MODERNIZATION

	Amount	Date



36

Special Features

Description

Summary of Improvements

ID	USE	Story Height	Const Type	Grade	Year Cons	Eff Year	Cond	Size or Area
D	DWELL	0.00		C	1958	1958	AV	2973
01	PAV	0.00	6	C	1958	1958	AV	1538

Exhibit 11

Horry County
SOUTH CAROLINA
Committed to Excellence

Delinquent Tax Department
Redemption Form

Myrtle Beach Office

Received From Tommy J Bellamy

Address 3284 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 _____

TMS# 130-00-01-220

Receipt# 7cc5 12562 C4 13137

Group# 10 29

WACHOVIA
CASHIER'S CHECK

1200452287

3037444

12/07/2010

Horry County Delinquent Tax Collector

$30,754.53

*THIRTY THOUSAND SEVEN HUNDRED FIFTY FOUR DOLLARS AND 53 CENTS

Ref# 130-00-01-220

Horry County Government

Horry County Board of Assessment Appeals
www.horrycounty.org

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

July 23, 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:

The Horry County Board of Assessment Appeals has scheduled your appeal to be heard on August 25, 2015 at 6:15 p.m. This hearing will be held in the Assessor's Office conference room located at:

1301 Second Ave, Suite 1C08
Conway, South Carolina 29526

In accordance with S.C. Department of Revenue Administration, all evidence must be submitted to the Board and the Assessor 15 days prior to appeal hearing. Any evidence not previously submitted before hearing date will not be allowed to present during hearing.

Failure to attend this hearing without notification will result in denial of your appeal. If your appeal were denied, your case could only be opened by documentation of an emergency situation, which would not allow your attendance.

If you have any questions you may contact me at (843) 915-5040.

Sincerely,

La Tanya S. Bellamy
Secretary

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Tommy J. Bellamy, Petitioner, vs. Horry County Assessor, Respondent.	**NOTICE OF ASSIGNMENT** **(Contested Case)** 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
OCT 15 2015
SC ADMIN. LAW COURT

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

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

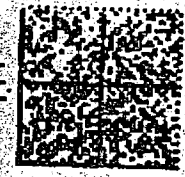
Tommy Bellamy, Pro se

" 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 $ 000.47
02 1W
0001399797 SEP. 08 2015

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

670306689 33 HNV-NMP 29566

41

STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Tommy J. Bellamy,	)	Docket No. 15-ALJ-17-0462-CC
	)	
Petitioner,	)	
	)	
vs.	)	**ORDER OF DISMISSAL**
	)	
Horry County Assessor,	)	
	)	
Respondent.	)	
	)	

FILED
DEC 16 2015
SC ADMIN. LAW COURT

This matter is before the South Carolina Administrative Law Court ("ALC" or "Court") pursuant to a request for a contested case hearing filed by Tommy J. Bellamy ("Petitioner"). Petitioner filed his request on October 7, 2015, contesting the decision of the Horry County Board of Assessment Appeals ("Board"), which was dated September 4, 2015.

A request for a contested case hearing before the ALC is governed by S.C. Code Ann. § 12-60-2540(A) (2014), which states:

> Within 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. § 1-23-600(B) (Supp. 2014) notes that "[a]ll requests for a hearing before the Administrative Law Court must be filed in accordance with the court's rules of procedure. A party that files a request for a hearing with the Administrative Law Court must simultaneously serve a copy of the request on the affected agency." "In county tax matters...the request must be filed and served within thirty (30) days after the date of the written decision." ALC Rule 11(C).

The date of decision of the Board was September 4, 2015. Petitioner did not file his request for a contested case until October 7, 2015. Petitioner did not timely file and serve the request for a contested case hearing. Petitioner's untimely filing and servicing of the request for a contested case hearing deprives the ALC of jurisdiction over the issue in this case. *Elam v. S.C. Dep't of Transp.*, 361 S.C. 9, 14-15, 602 S.E.2d 772, 775 (2004); *see also Wingate v. S.C. State Highway*

Dep't, 276 S.C. 39, 40, 274 S.E.2d 917 (1981).

While the ALC recognizes that Petitioner is proceeding pro se, "the court will not hold a layman to any lesser standard than is applied to an attorney." *Goodson v. Am. Bankers Ins. Co.*, 295 S.C. 400, 403, 368 S.E.2d 687, 689 (Ct. App. 1988); *see also Rouvet v. Rouvet*, 388 S.C. 301, 310, 696 S.E.2d 204, 208 (Ct. App. 2010).

Petitioner did not comply with ALC Rule 11 as well as S.C. Code Ann. §§ 12-60-2540(A) and 1-23-600(B). Pursuant to ALC Rule 23(B), the Court dismisses Petitioner's case 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. It is therefore,

ORDERED that this case is hereby **DISMISSED**.

AND IT IS SO ORDERED

H. W. Funderburk, Jr.
Administrative Law Judge

October 16, 2015
Columbia, South Carolina

FILED
OCT 16 2015
SC ADMIN. LAW COURT

CERTIFICATE OF SERVICE

I, Julia M. Miller, hereby certify that I have this date served this Order upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, in the Interagency Mail Service, or by electronic mail to the address provided by the party(ies) and/or their attorney(s).

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

Arrigo P. Carotti, Esquire
Horry County Attorney's Office
1301 Second Avenue
Conway, South Carolina 29526

October 16, 2015
Columbia, South Carolina

Julia M. Miller
Judicial Law Clerk

FILED
OCT 19 2015
SC ADMIN. LAW COURT

Tommy Bellamy,
Petitioner,

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

Vs

NOTICE OF INTENT TO APPEAL TO
SOUTH CAROLINA COURT OF APPEALS

Horry County Assessor,
Respondent,

This matter was brought before the Administrative Law Judge on October 7, 2015. Order of Dismissal was filed on Oct 16, 2015 "Petitioner did not comply with ALC Rule 11 as well as S.C. Code Ann. 12-60-2540(A) and 1-23-600(B) Pursuant to ALC Rule 23(B) the court dismisses Petitioner's case for filing the request for a contested hearing with the court more than thirty (30) days after the date of the board's written decision."

The hearing was held with Horry County Board of Assessment and Tommy Bellamy on August 25, 2015. The hearing was dismissed without a decision on that day. The board's decision was allegedly made on September 4, 2015, denying refund for tax error for year 2008 and 2009. The total owed to Petitioner by Respondent is over $30,000.The Board sent Petitioner a letter addressed on September 4, 2015. The envelope that held that decision was stamped by United States mail on September 8, 2015 (see stamped envelope). Respondent did not serve the decision to the Petitioner within a timely manner. The Petitioner received the decision on September 8, 2015 therefore preventing a timely appeal to the Administrative Law Judge. The Respondent has prevented Petitioner from due process of the law.

I pray that the South Carolina Court of Appeals review this case , correct this injustice and refund the amount due Petitioner as a result of error in assessment of property.

Tommy Bellamy

Tommy Bellamy

I Linda Nichols signs under notary presence to serve or mail this Notice of Appeal and all related information including copies and exhibits of this case by United States Mail to all addressed below on this date November 2, 2015.

Linda Nichols

Linda Nichols

Celina Stevenson
Nov. 2, 2015

SC Court of Appeals
Clerk of Court
1220 Senate Street
Columbia, South Carolina 29201

Honorable H.W. Funderburk
Edgar A Brown Building
1205 Pendleton Street, Suite 224
Columbia, South Carolina 29201

Arrigo P. Carotti, Esquire
Horry County Attorney's Office
1301 Second Avenue
Conway, South Carolina 29526

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

Bobby Bellamy
3684 B Sea Mountain Highway
Little River, South Carolina 29566

Sheila Goff
3682 Sea Mountain Highway
Little River, South Carolina 29566

Linda Nichols
3658 Sea Mountain Highway
Little River, South Carolina 29566

Horry County Government

Horry County Board of Assessment Appeals
www.horrycounty.org

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

September 4, 2015

COPY

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 Parker

David F. Parker
Chairman

CC; Larry Roscoe, Assessor

YEAR(S) APPEALED 2008
2009

PENALTY APPEALS COMMITTEE REVIEW FORM

ROPERTY OWNER – NEW

Bellamy Tommy J.
3684 Sea Mountain Highway
Myrtle Beach S.C. 29566

PROPERTY OWNER – OLD

)TICE # 2008-012562 2009-013137

X MAP NUMBER 130-00-01-220

REVIEW NOTES

008-012562 Issued 10/1/2008 to BC Fund LLC c/o 401 Broadway
uite 101 Myrtle Beach S.C. 29577 (Not Paid) Sold at Tax Sale)
-7-2009 Redeemed 12-7-2010
09-013137 Issued 10/1/2009 to BC Fund LLC c/o 401 Broadway
uite 101 Myrtle Beach S.C. 29577 (Paid 12/7/2009
ommy J. Bellamy sold property to BC Fund LLC 10/7/2009
ddress on deed) 401 Broadway Suit 101 Myrtle Beach S.C. 29577
Fund LLC sold property back to Tommy J. Bellamy on 2/10/2010

CONCLUSION

urrent owner requesting refund for tax years 2008 & 2009 based on
uction) error on property for those two years
ast appeal of property value made 7/22/2010 for tax 2010 tax year
eal was closed 12/21/2010. No other appeals were filed

Cont →

Refund

YES _____ **NO** ✓

NO ACTION _____

D. Sullivan

YEAR(S) APPEALED _____

PENALTY APPEALS COMMITTEE REVIEW FORM

PROPERTY OWNER – NEW

PROPERTY OWNER – OLD

NOTICE # _____

TAX MAP NUMBER _____

REVIEW NOTES

12-60-2510 - Refunds may be made subject to limitations in section 12-60-1750 and within the time limitation of Section 12-54-85(F)

Section 12-60-1750: No refund of property taxes must be given for errors in valuation unless the assessment was appealed in accordance with 12-60-2510

12-54-85(F)(1): Claims for refund must be filed within two years from the date the tax was paid

12-39-250: At any time before the tax is paid and upon order of the

CONCLUSION

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

Refund

Cont →

YES _____ **NO** _____

NO ACTION _____

YEAR(S) APPEALED _____

PENALTY APPEALS COMMITTEE REVIEW FORM

PROPERTY OWNER – NEW

PROPERTY OWNER – OLD

NOTICE # _____

TAX MAP NUMBER _____

REVIEW NOTES

12-37-610: Each person is liable to pay taxes on the real property that as of December thirty-first of the year he owns

(1) Claim for refund outside of the time limitations of 12-54-85(F)(1) Claim was filed 3/20/15 Taxes paid 12/7/2009 (Two year limitation only provides for taxes paid after 3/20/2013

(2) Current Owner Tommy J. Bellamy had no ownership interest in property during tax years 2008 and 2009

(3) Refund not allowed for error in valuation (Subject to fact appeal)

CONCLUSION

was not filed for tax years 2008 and 2009

(4) Invalid assessments can only be corrected under 12-39-250 prior to payment of the tax (Taxes paid 12-7-2009)

Cont. →

Refund

YES _____ **NO** _____

NO ACTION _____

YEAR(S) APPEALED _____

_____

_____

PENALTY APPEALS COMMITTEE REVIEW FORM

PROPERTY OWNER – NEW

_____

_____

_____

_____

PROPERTY OWNER – OLD

_____

_____

_____

_____

NOTICE # _____

TAX MAP NUMBER _____

REVIEW NOTES

(5) Tax notice was mailed to owner of record for tax years 2008 and 2009 at correct address taken from deed

(6) Owner of record for tax years 2008 and 2009 failed to file appeals for tax years 2008 and 2009

(7) Owner applied for legal Residence for the 2010 tax year which required property be utilized on basis that highest and best use is for residential purposes in accordance with Section 12-43-215 (Zoning CFA) No proof of invalid assessment for 2008 and 2009

CONCLUSION

Refund not allowed due to non adherence to 12-60-2510, 12-60-1750 12-60-2560, 12-54-85(F)(1), 12-39-250, 12-37-610

WAIVER PENALTY / Refund

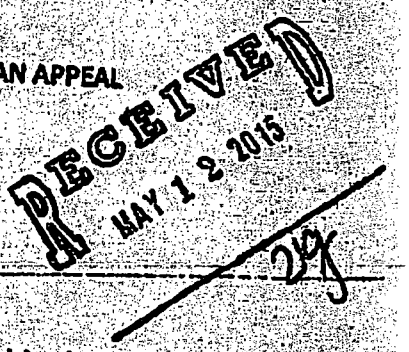
YES _____ **NO** ✓

NO ACTION _____

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

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

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

RECEIVED
MAY 12 2015

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.

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 SC 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/SC Fund LLC
Address: 3684 Sea Mountain Highway
Little River, SC 29566

Telephone 843 399-4956

Signature of Owner/Agent

Cell phone 843 333-8100

Horry County Government

Assessor's Office
www.horrycounty.org

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#130-00-01-220 Pg. 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

Horry County
SOUTH CAROLINA
Committed to Excellence

Delinquent Tax Department
Redemption Form

Myrtle Beach Office

Received From Tonya J Bellamy

Address 3684 Scenic 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 _____

TMS# 130-00-01-220

Receipt# 2005125621 3137

Group# 1029

WACHOVIA CASHIER'S CHECK

1200452287

3037444

12/07/2010

Horry County Delinquent Tax Collector

$ $30,754.53

"THIRTY THOUSAND SEVEN HUNDRED FIFTY FOUR DOLLARS AND 53 CENTS

Ref# 130-00-01-220

58

DELINQUENT TAX RECORD

GROUP # 1029

OWNER: BCFUND LLC

401 BROADWAY SUITE 101
MYRTLE BEACH SC 29577-3972

TMS: 130-00-01-220
DIST: 50

NEW OWNER: Bellamy Tommy J
3164 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	1400.00
		30,754.53

STARTING BID AMOUNT 19,375.00 TOTAL DUE 19,354.53

CHECK LIST

#7

#2

#4

BKRP

BIDDER INFO.

BIDDER # 106

BID AMT 95,000.00

Instrument#: 2010000021029, DEED BK: 3447 PG: 1341 DOCTYPE: 001 02/25/2010 at 09:58:27 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

_____ (SEAL)
By: William O Smith
Its: Owner

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

_____

_____

STATE OF SOUTH CAROLINA

COUNTY OF HORRY PROBATE

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.

_____

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

_____
Notary Public for South Carolina
My Commission Expires: May 27, 2018

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 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 BCKUND, 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

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

Responsible Person Connected with the Transaction

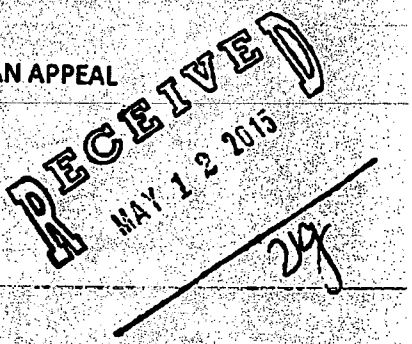
William D. Smith

Print or type the above name here

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

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

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.

BRUNTY LAW FIRM, INC.

P.O. BOX 70907
MYRTLE BEACH, SC 29572
PHONE: (843) 449-1500
FAX: (843) 492-8678
mbrunty@bruntylaw.com

March 2, 2010

Horry County Assessor's Office
1301 Second Ave-Suite 1C08
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: 180-00-01-042

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 $883,000. This parcel, and three of the other four parcels that were split from the parent tract, was assigned a value of $883,000. The value is believed to be less than 25% of the current tax value.

Signature of Owner/Agent

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
City/State/Zip

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

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

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
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.

HORRY COUNTY ASSESSOR'S OFFICE
1301 SECOND AVENUE-SUITE 1CO8
CONWAY, S.C. 29526
PHONE (843) 915-5040 - FAX (843) 915-6048

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-220

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

Telephone (843) 449-1500

PO Box 70907
Address

Cell phone (843) 602-6109

Myrtle Beach, SC 29572
City/State/Zip

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.

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

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 considerations to the Grantor(s) in hand paid at and before the sealing of these presents by BCFUND LLC, the Grantee, 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 as designated on the west side of Sea Mountain Highway near Nixon's Crossroads, containing 3.39 acres more or less. Beeing at a stake on the corner of sea Mountain Highway and bounded on the south by Tract A owned by Shiela E. 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 382 and then later conveyed from Lela Bellamy estate to heirs in deed book 3207, page 2080 in the office of the Register of Means Conveyances for Horry County. This property is shown on 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

Instrument#: 2007000149420, DEED BK: 3282 PG: 2932 DOCTYPE: 001 10/09/2007 at 11:08:13 AM, 2 OF 3, EXEMPT, HALLERY V. SCIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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 BCPUND LLC, his heirs and assigns, and any other person or persons, claiming under him, shall at any time hereafter, by and way or means, have, claim or demand any right or title to the aforesaid premises or appurtenances, or any part of parcel thereof, forever.

WITNESS their hands and seals this 4 day of October, 2007

Signed, Sealed and Delivered
In the presence of

Witness

2nd Witness / NOTARY

STEVE L. STURRE
Notary Public
State of South Carolina
Commission Expires Aug. 27, 2012

I the undersigned, and Notary Public for South Carolina hereby certify that Carlos Cooper personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this me this 4 day of October, 2007

Instrument#: 2007000143620, DEED BK: 3282 PG: 2933 DOCTYPE: 001 10/09/2007 at 11:08:13 AM, 3 OF 3, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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 169-00-02-003

was transferred by Tommie J. Bellamy to _____

3. Check one of the following: The deed is

(a) X 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: 0.00

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.

Responsible Person Connected with the Transaction

Allison D Smith
Print or type the above name here

SWORN to before me this 4

day of Oct. year of 2007

Notary Public for S.C.

Star A. Stubbs

My Commission Expires 8/22/2012

Instrument#: 2007000004850, DEED BK: 3211 PG: 1979 DOCTYPE: 001 01/09/2007 at 04:42:14 PM, 1 OF 6, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS New TMS 1300001210 SPLIT 1300001042

STATE OF SOUTH CAROLINA)
COUNTY OF HORRY) **DEED**
)

KNOW ALL MEN BY THESE PRESENTS,

That LINDA B. NICHOLS , BOBBY J. BELLAMY AND SHEILA B. GOFF, Grantors, of all our undivided ¾ interest in 3.39 acres, in the State of South Carolina, in consideration of the sum of Five Dollars ($5.00) to us in hand paid by **TOMMY J. BELLAMY,** Grantee, of Horry County, State of South Carolina, the receipt of which is hereby acknowledged , have remised, released and quitclaimed and by these presents do remise, release and quitclaim unto Grantee the following described property, described premises in the County of Horry, State of South Carolina.

AND ALL SINGULAR that certain piece, parcel or tract of land, situated, 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 Bobby J. Bellamy, 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 Meane Conveyances for Horry County. This property is shown as Tract B on a map of the Bellamy Family estate lands, dated August 14, 2006, by JWH engineering.

Instrument#: 2007000004850, DEED BK: 3211 PG: 1980 DOCTYPE: 001 01/09/2007 at 04:42:14 PM, 2 OF 6, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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

Grantor's addresses: Linda B. Nichols
3658 Sea Mountain Highway
Little River, S.C. 29566

Bobby G. Bellamy
3664 Sea Mountain Highway
Little River, S.C. 29566

Sheila B. Goff
3682 Sea Mountain Highway
Little River, S.C. 29566

Together with all and singular the rights, members, hereditaments and appurtenances to said premises belonging, or in anywise incident or Appertaining. TO HAVE AND TO HOLD all and singular the premises before mentioned unto **TOMMY J. BELLAMY**, his heirs and assigns, forever. And we do hereby bind our Heirs and Executors and Administrators, to warrant and forever defend all and singular the said premises unto the said: Tommy J. Bellamy, his heirs and assigns, against ourselves and our heirs, and all persons whomsoever lawfully claiming, or to claim the same or any part thereof.

Instrument#: 2007000004850, DEED BK: 3211 PG: 1981 DOCTYPE: 001 01/09/2007 at 04:42:14 PM, 3 OF 6, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

Witness the execution hereof by the Grantors herein this 3rd day of January, in the year of our Lord Two Thousand Seven and in the Two Hundred Thirteenth year of the Sovereignty and Independence of the United States of America.

Signed, Sealed and Delivered

Natalie Minton

Linda B. Nichols
LINDA B. NICHOLS

Bobby J. Bellamy
BOBBY J. BELLAMY

Sheila B. Goff
SHEILA B. GOFF

Instrument#: 2007000004850, DEED BK: 3211 PG: 1983 DOCTYPE: 001 01/09/2007 at 04:42:14 PM, 5 OF 6, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

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 at _____, bearing Horry County Tax Map Number 139-06-01-042, was transferred by Linda B. Nisbet, Debbie T. Ballery and Sheila B. Goff to Tommy T. Ballery on 1-3-07.

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) N/A 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):

N/A (a) N/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 N/A 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: N/A 5.00

(b) Place the amount listed in item 5 above here: (If no amount is listed, place zero here.) 0

(c) Subtract line 6(b) from Line 6(a) and place result here: 45.00

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: Personal Representative.

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.

Sheila B. Goff
Responsible Person Connected with the Transaction

Sheila B. Goff
Print or type the above name here

SWORN to before me this 8 day of January, year of 2007

Notary Public for South Carolina
My Commission Expires: 4-12-08

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

CERTIFICATE OF APPELLANT

The Appellant, Tommy J. Bellamy, Attorney Pro se certifies that the Record on Appeal contains all material proposed to be included by any of the parties and not any other material. This Record on Appeal contain identical materials that appeared in Amended Record on Appeal file July 25, 2016.

1 The Record on Appeal, contains corrections of all exhibits, orders and any document in the Appellant's possession that have been submitted. These documents include any document that the Appellant has in his possession from Respondent.

2 The materials contained in the Record on Appeal include all matters that are previously designated to be included in the designation of matter by any party in this matter under Rule 209 and 210. That the Record on Appeal comply with the requirements of Rule 267.

The undersigned hereby certifies that this Record on Appeal contain all true materials proposed to be included by the Appellant in this case.

Tommy J. Bellamy

Tommy J. Bellamy, Attorney Pro se
3684 Sea Mountain Highway
Little River, South Carolina, 29566
843 457-3625
Attorney for Appellant

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

RECEIVED
MAR 08 2017
SC Court of Appeals

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

v.

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

CERTIFICATE OF COUNSEL

The undersigned hereby certifies that this Record on Appeal complies with Rule 211(b), SCACR.

February 17, 2017

Tommy J. Bellamy, Attorney Pro se
3684 Sea Mountain Highway
Little River, South Carolina, 29566
843 457-3625
Attorney for Appellant

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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

PROOF OF SERVICE

The undersigned hereby certifies that this Record on Appeal will be served to the Respondent's Attorney addressed below by depositing a copy of it in the United States mail certified with return receipt this date February 17, 2017.

Tommy J, Bellamy, Attorney Pro se
3684 Sea Mountain Highway
Little River, South Carolina, 29566
843 457-3625
Attorney for Appellant

Attorneys for Respondent

Arrigo Paul Carotti, Esquire
Horry County Attorney Office
1301 Second Avenue
Conway, South Carolina, 29525
843 915-5040

Emma Ruth Brittain, Attorney at Law
1314 Professional Drive
Myrtle Beach, South Carolina, 29577
843 692-2628