

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

**RECEIVED**

MAR 16 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 caption and signature)

**Delinquent Tax Record Bidder Information**

(Set out entire record including caption 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**

(Set out Exhibit)

**Appellant Exhibit 8**

(Set out Exhibit)

**Appellant Exhibit 9**

(Set out Exhibit)

**Appellant Exhibit 10**

(Set out Exhibit)

**Appellant Exhibit 11**

(Set out Exhibit)

**Respondent's Exhibit List**

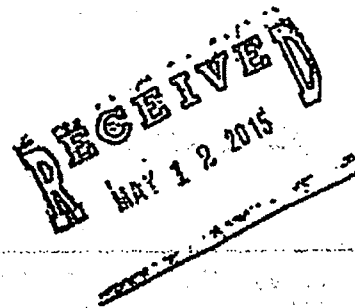
(Set out Exhibits 1-16)

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

HORRY COUNTY  
PROPERTY TAX PENALTY APPEALS BOARD

ORDER

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



TMS# 130-00-01-220

Tax Year: 2008 & 2009

DATE OF HEARING: March 31, 2015

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

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

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

Order entered this 14<sup>th</sup> 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

Horry County Government

Horry County Board of Assessment Appeals  
www.horrycounty.org

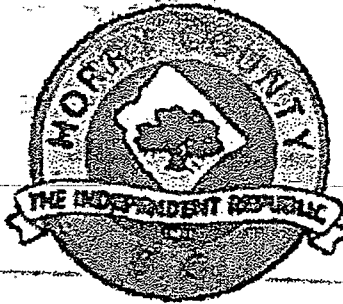


Exhibit 2

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

September 4, 2015

COPY

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

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

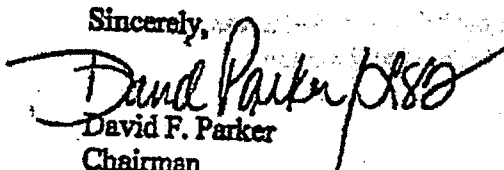
Dear Mr. Bellamy:

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 F. Parker  
Chairman

CC: Larry Roscoe, Assessor

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

This document cannot  
be recorded

Exhibit 3

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 as designated on the  
west side of Sea Mountain Highway near Nixan's Crossroads, containing 3.39 acres more or less. Situated  
at a stake on the corner of Sea Mountain Highway and bounded on the south by Tract A owned by Shick  
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 Easia Bellamy by deed 2/1/38,  
recorded in Deed Book 201 at page 342 and then later conveyed from Lela Bellamy came to heirs in deed  
book 3207, page 2080 in the office of the Registrar 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 Sui 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

[Signature]  
1st Witness

[Signature]

[Signature]  
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 4 day of October, 2007

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 Ballyany Estate.  
Balling Horry County Tax Map Number 152-00-01-0-02

was transferred by Timothy J. Ballyany 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 #1-4 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 entity? 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 entity which is \_\_\_\_\_

(c) \_\_\_\_\_ The fee is computed on the fair market value of the entity 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 entity before the transfer and remained on the land, tenement, or entity 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, please enter zero.)

(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 Sections 12-34-70, 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.

[Signature]  
Responsible Person Connected with the Transaction

William P. Smith  
Print or type the above name here

SWORN to before me this 4

day of October, year of 2007

Notary Public for S.C.

My Commission Expires: 8/27/2012

Star H. Smith

AUG-05-2008 11:11 AM

Exhibit 4 of 11

Exhibit 4

Receipt# 2008 012562

\*\*\* REAL ESTATE NOTICE \*\*\*

Map# 130 00 01 220

File # 313 10 03 0034

Entered: 10/01/2008

Owner: BCFUND LLC

401 BROADWAY SUITE 101

MYRTLE BEACH

SC

295770000

District: 500 LITTLE RIVER

| Ratio               | ACRES       | LOTS     | Land Value | # Bld.     | Bld. Value |
|---------------------|-------------|----------|------------|------------|------------|
| Ratio               |             |          |            |            |            |
| Other               | 6           | 3.3      | 678,000    | 1          | 5,000      |
| Description:        | SEA MTN HWY |          |            | TRACT 3    |            |
| City                | County      | Speci    | City Tax   | County Tax | MSFD       |
| 130.6               | 22.7        |          | 7810.79    | 930.25     | 29.40      |
| Tax After Exemption |             |          | 7810.79    | 930.25     |            |
| Jan Amt.            | 9,107.87    | Feb Amt. | 9,719.54   | Mar Amt.   | 10,158.60  |
| Pen Due:            | 1311.16     | Fee Due: | 75.00      | Int Due:   |            |
| Comment:            |             |          |            |            |            |
|                     |             |          |            | TOTAL      | 10156.60   |

Card 1-New Memo

Card 7-End Job

Card 19-FEE REQ

Receipts 2009 012562  
Map 130 00 01 220

\*\*\* REAL ESTATE NOTICE \*\*\*

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

BELFORD 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             | 3.3                 |      | 678,000    | 1          | 5,000      |
| Description:        | SEA MTN HWY TRACT B |      |            |            |            |
| City                | County              | Spec | City Tax   | County Tax | WBFD       |
| 190.6               | 22.7                |      | 7810.79    | 930.25     | Extra Fees |
| Tax After Exemption |                     |      | 7810.79    | 930.25     | Total      |
| Jan Amt.            |                     |      |            |            | 8,741.04   |
| Feb Amt.            |                     |      |            |            | 8,741.04   |
| Mar Amt.            |                     |      |            |            |            |
| Fee Due:            |                     |      |            |            |            |
| Int Due:            |                     |      |            |            |            |
| TOTAL               |                     |      |            |            |            |

Pen Due: Comment:

cmd 1-New Name Cmd 7-End Job

PAID  
Cmd 16-Memo Inquiry Cmd 19-FER INQ

Receipt# 2009 013137  
Map# 130.00 01 220

\*\*\* REAL ESTATE NOTICE \*\*\*

Entered 10/01/2009  
Paid 12/07/2009  
8,577.12 DB

01029

3CFUND LLC

401 BROADWAY SUITE 101  
MYRTLE BEACH SC 29577-3972  
District: 500 LITTLE RIVER

Ratio ACRES LOTS Land Value # Bld. Bld. Value

Res. Farm 3.3 678,000 1 5,000  
Other 6  
Description: SEA MTN HWY TRACT B  
City County Specl City Tax County Tax WSPD Extra Fees Total  
186.6 22.7 7646.87 930.25 8,577.12  
Tax After Exemption 7646.87 930.25 8,577.12  
Jan Amt. Feb Amt. Mar Amt. TOTAL  
Pen Due: Fee Due: Int Due:  
Comment:

Cmd 1-New Name Cmd 7-End Job

PAID  
Cmd 16-Memo Inquiry Cmd 19-FEE INQ

## DELINQUENT TAX RECORD

GROUP # 1029

Exhibit 5

OWNER: BCFUND LLC

TMS: 130-00-01-220

DIST: 50

401 BROADWAY SUITE 101

MYRTLE BEACH

SC

29577-3972

NEW OWNER:

Bellamy Tommy J

31684 Sea Mountain Hwy

Little River SC

29566

PROPERTY DESCRIPTION: SEA MTN HWY  
TRACT B

ACRES: 3.3

LOTS:

BLDGs: 1

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

STARTING BID AMOUNT

19,375.00

TOTAL DUE

19,354.53

CHECK LIST

BIDDER INFO.

#7

BIDDER # 106

#2

BID AMT 95,000.00

#4

BKRP

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 remise, 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 10<sup>th</sup> day of February, 2010

BCFUND, LLC

William O. Smith (SEAL)  
By: William O. Smith  
Its: Oliver

SIGNED, SEALED AND DELIVERED  
IN THE PRESENCE OF:

James L. Smith

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.

James L. Smith

Sworn to and subscribed before me  
this 10<sup>th</sup> day of February, 2010

[Signature]  
Notary Public for South Carolina

My Commission Expires:

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

Day of February year of 2010

Responsible Person Connected with the Transaction

William D. Smith

Notary Public for South Carolina  
My Commission Expires

My Commission Expires: May 27, 2018

14 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

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

REQUEST FOR AN APPEAL

RECEIVED  
MAY 12 2015  
248

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*  
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

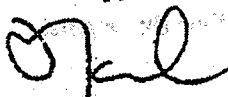
Horry County Assessor's Office  
1301 Second Ave-Suite 1C08  
Conway, SC 29526

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: 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

s. N/A

I feel appraised value of property should be

s. N/A

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

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

Signature of Owner/Agent

PO Box 70907

Address

Myrtle Beach, SC 29572

City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-6109

#### TAX LIABILITY

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



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

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-219

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

Current appraised value of property is

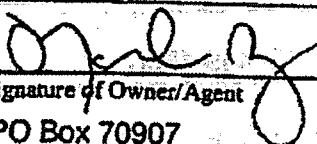
\$ N/A

I feel appraised value of property should be

\$ N/A

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

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

  
Signature of Owner/Agent

PO Box 70907

Address

Myrtle Beach, SC 29572

City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-8109

#### TAX LIABILITY

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

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-220

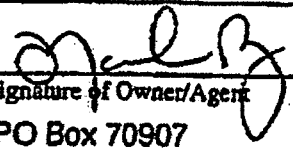
In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property.

Current appraised value of property is \$ N/A

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

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

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

  
Signature of Owner/Agent  
PO Box 70907  
Address  
Myrtle Beach, SC 29572  
City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-6109

**TAX LIABILITY**

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

## Conference File Inquiry

FOR

130 00 01 220 2010

Name BCFUND LLC (T J BELLAMY NEW OWNER) O/E 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.     |
|--------------------------------|------------|-------|---------------|----------|---------------|
| <u>RESIDENTIAL (4% Market)</u> | _____      | _____ | _____         | _____    | _____         |
| Farm (4/6) <u>0</u> % (Use)    | _____      | _____ | _____         | _____    | _____         |
| (Market)                       | _____      | _____ | _____         | _____    | _____         |
| <u>OTHER (6% Market)</u>       | _____      | _____ | _____         | _____    | _____         |
| Current Year Values            | _____      | _____ | _____         | _____    | _____         |
| <u>RESIDENTIAL (4% Market)</u> | _____      | _____ | _____         | _____    | _____         |
| Farm (4/6) <u>0</u> % (Use)    | _____      | _____ | _____         | _____    | _____         |
| (Market)                       | _____      | _____ | _____         | _____    | _____         |
| <u>OTHER (6% Market)</u>       | <u>3.3</u> | _____ | <u>104200</u> | <u>1</u> | <u>112200</u> |

Press Enter To Continue

**Tax assessors File Inquiry  
Assessment Notice**

MBP 130 00 01 220 Tax Year 2008

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

|                    | #Acres | Lots | Capped Values<br>Land Value | #Bld | Bld Value |    | ASSESSMENT |
|--------------------|--------|------|-----------------------------|------|-----------|----|------------|
| <u>RESIDENTIAL</u> |        |      |                             |      |           | 4% |            |
| <u>FARM (Use)</u>  |        |      |                             |      |           |    |            |
| <u>(Market)</u>    |        |      |                             |      |           |    |            |
| <u>OTHER</u>       | 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

| 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

Conference File Inquiry

FOR

130 00 01 220 2010

Conference Values

RESIDENTIAL (4% Market)

#ACRES

#LOTS

Land Val.

#BLDGS

Bld. Val.

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 \_\_\_\_\_

Learning (local) Time \_\_\_\_\_ Date \_\_\_\_\_ Appraiser # \_\_\_\_\_

Learning Values

RESIDENTIAL (4% Market)

Farm (4/6) 0 % (Use)  
(Market)

OTHER (6% Market)

Press Enter To Continue

Exhibit 9 of 11

Horry County Government

Assessor's Office  
www.horrycounty.org



Exhibit 9

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

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

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

October 8, 2014

Dear Mr. Bellamy,

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

Exhibit List

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

|                                                                                        |             |
|----------------------------------------------------------------------------------------|-------------|
| 17. South Carolina Code of Laws Section 12-43-215                                      | Pg. 24      |
| 18. Quit Claim Deed, Deed Book 3282 Page 2931 Recorded 10/9/2007                       | Pg. 25 - 27 |
| 19. Quit Claim Deed, Deed Book 3448 Page 3341 Recorded 3/04/2010                       | Pg. 28 - 30 |
| 20. Email from Arrigo Carotti to Rendel Mincey dated 10/20/2010                        | Pg. 31      |
| 21. Email from Mark Brunty to Arrigo Carotti dated 10/2/2010                           | Pg. 32      |
| 22. Copy of Cover Sheet for Administrative Law Court Docket No: 09-ALJ-17-0216-CC      | Pg. 33      |
| 23. Copy of Administrative Law Court Docket No: 09-ALJ-17-0216-CC                      | Pg. 34 - 37 |
| 24. Copy of Horry County Conference File Inquiry for TY 2010 for TMS#130-00-01-220     | 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, Arigo  
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@HorryCounty.org]  
Sent: Wednesday, October 20, 2010 3:41 PM  
To: Carotti, Arigo  
Subject: RE: Tax sale issue

This is good for me

---

From: Carotti, Arigo  
Sent: Wednesday, October 20, 2010 2:45 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:MontgomeryC@HorryCounty.org]  
Sent: Wednesday, October 20, 2010 2:35 PM  
To: Carotti, Arigo  
Subject: RE: Tax sale issue

Arigo,

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@HorryCounty.org]  
Sent: Wednesday, October 20, 2010 11:38 AM  
To: Carotti, Arigo  
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, Arigo  
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?

Arigo

countylaw.com]  
10:55 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  
...ing up it does not appear that the Delinquent Tax Office sent the notice of redemption to

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

Exhibit 10 of 11

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      | Spec     | City Tax   | County Tax | WSFD           |
| 177.1               | 21.2        |          | 2299.47    | 275.26     | 29.40          |
| Tax After Exemption |             |          | 2299.47    | 275.26     |                |
| 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:   |                |
| Comment:            |             | ob       |            |            |                |
| TOTAL               |             |          |            |            | 3065.34        |
|                     |             |          |            |            | 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    |        | Extra Fees |  | Total    |
|--------------------------|--------|------|----------|------------|--------|------------|--|----------|
| City                     | County | Spec | City Tax | County Tax | WSFD   |            |  |          |
| 177.1                    | 21.2   |      | 1598.15  |            | 191.31 |            |  | 1,789.46 |
|                          |        |      | 531.51   |            | 191.31 |            |  | 722.82   |

Tax After Exemption  
Jan Amt.  
Pen Due:  
Comment:

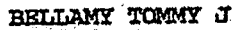
Feb Amt.  
Fee Due:  
Int Due:  
Mar Amt.  
TOTAL

PAID

Cmd 19-FEE INQ

Cmd 1-New Name Cmd 7-End Job

RODDY DICKINSON, HORRY COUNTY TREASURER  
REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT



### Itemization Of Your Tax Levy \$ Distribution

| ENTITY        | MLB   | CREDIT | TAX\$8 |
|---------------|-------|--------|--------|
| 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 |
| ASTE MGT REC  | 6.00  |        | 54.14  |
|               |       |        |        |
|               |       |        |        |
|               |       |        |        |
|               |       |        |        |

|                              |                |                |             |
|------------------------------|----------------|----------------|-------------|
| TAX YEAR                     | 2013           | NOTICE NO.     | 112006-13-3 |
| PIN NUMBER                   | 313-10-03-0046 |                |             |
| MAP / ACCOUNT NO.            | 130-00-01-220  |                |             |
| PROPERTY LOCATION            | SRA MTN HWY    | AD#14-         |             |
|                              | TRACT B        |                |             |
| APPRAISED VALUE (TAXABLE):   |                |                | 225600.     |
| <b>TAX \$'S</b>              |                |                |             |
| CITY                         |                |                | .00         |
| SCHOOL                       |                | 1174.92        |             |
| COUNTY                       |                | 407.89         |             |
| SPECIAL DIST                 |                | 245.45         |             |
| <b>LESS:</b>                 |                |                |             |
| COUNTY HOMESTEAD EXEMPTION   |                |                | .00         |
| CITY HOMESTEAD EXEMPTION     |                |                | .00         |
| CITY 1% TOURISM FEE CREDIT   |                | 1084.68        |             |
| SCHOOL TAX CREDIT (4% RESID) |                |                |             |
| INSTALLMENT CREDIT           |                |                |             |
| <b>TOTAL TAX:</b>            |                | <b>743.58</b>  |             |
| <b>PENALTY</b>               |                | <b>111.54</b>  |             |
| <b>FEES</b>                  |                | <b>150.00</b>  |             |
| <b>INTEREST</b>              |                | <b>.00</b>     |             |
| <b>STORMWATER FEE</b>        |                | <b>29.40</b>   |             |
|                              |                | <b>1034.52</b> |             |

**ASSESSOR**  
1301 SECOND AVE., SUITE 100B  
CONWAY, B.C. 29628  
TELEPHONE NUMBER:  
843-915-0040

**COUNTY AUDITOR**  
1501 SECOND AVE., SUITE 1C41  
CONWAY, S.C. 29520  
TELEPHONE NUMBER:  
843-918-5000

**COUNTY TREASURER**  
1201 SECOND AVE., SUITE 1000  
CONWAY, S.C. 29520  
TELEPHONE NUMBER:  
843-918-5470

**STORMWATER**  
4401 PRIVETTE RD  
CONWAY, B.C. 29626.  
TELEPHONE NUMBERS:  
843-616-5150

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

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY  
LITTLE RIVER, SC 29566-7859

RODDY DICKINSON, HORRY COUNTY TREASURER  
REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT



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 MIN HWY    | AD#14-        |             |
|                              | TRACT B        |               |             |
| APPRAISED VALUE (TAXABLE):   |                | 142800        |             |
| <b>TAX \$'S</b>              |                |               |             |
| CITY                         |                | .00           |             |
| SCHOOL                       |                | 760.00        |             |
| COUNTY                       |                | 258.09        |             |
| SPECIAL DIST                 |                | 155.32        |             |
| <b>LESS:</b>                 |                |               |             |
| COUNTY HOMESTEAD EXEMPTION   |                | .00           |             |
| CITY HOMESTEAD EXEMPTION     |                | .00           |             |
| CITY 1% TOURISM FEE CREDIT   |                | 702.90        |             |
| SCHOOL TAX CREDIT (4% RESID) |                |               |             |
| INSTALLMENT CREDIT           |                |               |             |
| <b>TOTAL TAX:</b>            |                | 470.51        |             |
| PENALTY                      |                | .00           |             |
| FEES                         |                | .00           |             |
| INTEREST                     |                | .00           |             |
| STORMWATER FEE               |                | 29.40         |             |
|                              |                | <b>499.91</b> |             |

**STORMWATER:**  
4401 PIVETTE RD  
CONWAY, S.C. 29526  
TELEPHONE NUMBERS:  
843-816-6160

**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**

3684 SEA MOUNTAIN HIGHWAY  
LITTLE RIVER BC 29566-7859

RODDY DICKINSON, HORRY COUNTY TREASURER  
REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT



## REAL ESTATE

[illegible]

| Itemization Of Your Tax Levy \$ Distribution |       |        |             |
|----------------------------------------------|-------|--------|-------------|
| Entity                                       | Mills | Credit | Tax Dollars |
| GEN FUND DEBT                                | 5.00  |        | 28.55       |
| CORPORATE GENERAL                            | .80   |        | 4.28        |
| HIGH ED DEBT                                 | .70   |        | 4.00        |
| LOCAL SCH DIST                               | .80   |        | 4.28        |
| SENIOR CIT FND                               | .40   |        | 2.28        |
| REPAIR FUND                                  | .70   |        | 3.70        |
| TOTAL COUNTY                                 | 52.40 |        | 299.20      |
| SCH DIST DEBT                                | 10.00 |        | 57.10       |
| SCHL DIST DEBT                               | 10.00 |        | 57.10       |
| RURAL FIRE                                   | 19.50 |        | 111.35      |
| WASTE MGT REC                                | 6.00  |        | 34.26       |
|                                              |       |        |             |
|                                              |       |        |             |
|                                              |       |        |             |
|                                              |       |        |             |
|                                              |       |        |             |

**STORMWATER**  
4401 PRIVETTE RD  
CONWAY, B.C. 29528  
TELEPHONE NUMBERS:  
843-815-6180

**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 |

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

## Site Description

Topography

Public Utilities

Street or Road

Neighborhood

Sonlug:

Legal Acres:  
3.3900

## 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        |

## Valuation Record

| Assessment Year   | 2009 | 2009   | 2010   | 2010    | 2010   | 2011      | 2014   |        |
|-------------------|------|--------|--------|---------|--------|-----------|--------|--------|
| Reason for Change | REA  | CB     | REA    | CV 2010 | SA     | NEW_CONST | REA    |        |
| MARKET VALUE      | L    | 678000 | 678000 | 104200  | 104200 | 104200    | 104200 | 54600  |
|                   | 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  |

35

## Land Size

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

BELLAMY TOMMY J

101

## Tax ID 1300001220

Printed 05/11/2016

## ACCOMMODATION

|                              |   |
|------------------------------|---|
| Finished Rooms               | 5 |
| Bedrooms                     | 3 |
| HEATING AND AIR CONDITIONING |   |

## PLUMBING

TP

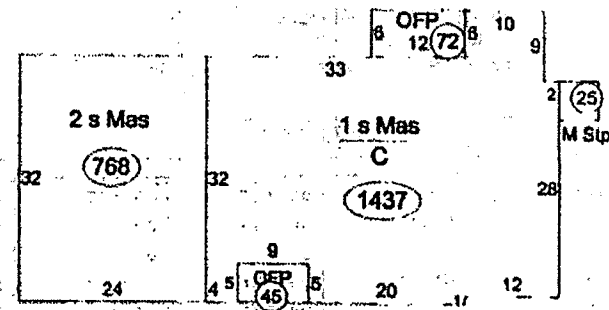
|              |   |   |
|--------------|---|---|
| 3 Pxt. Baths | 1 | 3 |
| Kit Sink     | 1 | 1 |
| Water Heat   | 1 | 1 |
| TOTAL        |   | 5 |

| REMODELING AND MODERNIZATION |         |
|------------------------------|---------|
| Amount                       | Date    |
| 1000                         | 10/1/78 |
| 2000                         | 11/1/78 |
| 3000                         | 12/1/78 |
| 4000                         | 1/1/79  |
| 5000                         | 2/1/79  |
| 6000                         | 3/1/79  |
| 7000                         | 4/1/79  |
| 8000                         | 5/1/79  |
| 9000                         | 6/1/79  |
| 10000                        | 7/1/79  |
| 11000                        | 8/1/79  |
| 12000                        | 9/1/79  |
| 13000                        | 10/1/79 |
| 14000                        | 11/1/79 |
| 15000                        | 12/1/79 |
| 16000                        | 1/1/80  |
| 17000                        | 2/1/80  |
| 18000                        | 3/1/80  |
| 19000                        | 4/1/80  |
| 20000                        | 5/1/80  |
| 21000                        | 6/1/80  |
| 22000                        | 7/1/80  |
| 23000                        | 8/1/80  |
| 24000                        | 9/1/80  |
| 25000                        | 10/1/80 |
| 26000                        | 11/1/80 |
| 27000                        | 12/1/80 |
| 28000                        | 1/1/81  |
| 29000                        | 2/1/81  |
| 30000                        | 3/1/81  |
| 31000                        | 4/1/81  |
| 32000                        | 5/1/81  |
| 33000                        | 6/1/81  |
| 34000                        | 7/1/81  |
| 35000                        | 8/1/81  |
| 36000                        | 9/1/81  |
| 37000                        | 10/1/81 |
| 38000                        | 11/1/81 |
| 39000                        | 12/1/81 |
| 40000                        | 1/1/82  |
| 41000                        | 2/1/82  |
| 42000                        | 3/1/82  |
| 43000                        | 4/1/82  |
| 44000                        | 5/1/82  |
| 45000                        | 6/1/82  |
| 46000                        | 7/1/82  |
| 47000                        | 8/1/82  |
| 48000                        | 9/1/82  |
| 49000                        | 10/1/82 |
| 50000                        | 11/1/82 |
| 51000                        | 12/1/82 |
| 52000                        | 1/1/83  |
| 53000                        | 2/1/83  |
| 54000                        | 3/1/83  |
| 55000                        | 4/1/83  |
| 56000                        | 5/1/83  |
| 57000                        | 6/1/83  |
| 58000                        | 7/1/83  |
| 59000                        | 8/1/83  |
| 60000                        | 9/1/83  |
| 61000                        | 10/1/83 |
| 62000                        | 11/1/83 |
| 63000                        | 12/1/83 |
| 64000                        | 1/1/84  |
| 65000                        | 2/1/84  |
| 66000                        | 3/1/84  |
| 67000                        | 4/1/84  |
| 68000                        | 5/1/84  |
| 69000                        | 6/1/84  |
| 70000                        | 7/1/84  |
| 71000                        | 8/1/84  |
| 72000                        | 9/1/84  |
| 73000                        | 10/1/84 |
| 74000                        | 11/1/84 |
| 75000                        | 12/1/84 |
| 76000                        | 1/1/85  |
| 77000                        | 2/1/85  |
| 78000                        | 3/1/85  |
| 79000                        | 4/1/85  |
| 80000                        | 5/1/85  |
| 81000                        | 6/1/85  |
| 82000                        | 7/1/85  |
| 83000                        | 8/1/85  |
| 84000                        | 9/1/85  |
| 85000                        | 10/1/85 |
| 86000                        | 11/1/85 |
| 87000                        | 12/1/85 |
| 88000                        | 1/1/86  |
| 89000                        | 2/1/86  |
| 90000                        | 3/1/86  |
| 91000                        | 4/1/86  |
| 92000                        | 5/1/86  |
| 93000                        | 6/1/86  |
| 94000                        | 7/1/86  |
| 95000                        | 8/1/86  |
| 96000                        | 9/1/86  |
| 97000                        | 10/1/86 |
| 98000                        | 11/1/86 |
| 99000                        | 12/1/86 |
| 100000                       | 1/1/87  |

EXTERIOR COVER

Brick 1.0, 2.0

### INTERIOR FINISH



365

## Special Features

### Description

### Summary of Improvements

| ID | USE   | Story<br>Height | Const<br>Type | Grade | Year<br>Cons | Est<br>Year | Cond | Size or<br>Area |
|----|-------|-----------------|---------------|-------|--------------|-------------|------|-----------------|
| D. | DWELL | 0.00            |               | C     | 1958         | 1958        | AV   | 2973            |
| 01 | PAV   | 0.00            | 6             | C     | 1958         | 1958        | AV   | 1538            |

Exhibit 11



Delinquent Tax Department  
Redemption Form

Myrtle Beach Office

Received From Tommy J Bellamy

Address 3084 Sea Monte H.

--(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# 7005 12562-64 13137

Group# 1029



3037444

CASHIER'S CHECK

1200452287

12/07/2010

Horry County Delinquent Tax  
Collector

\$30,754.53

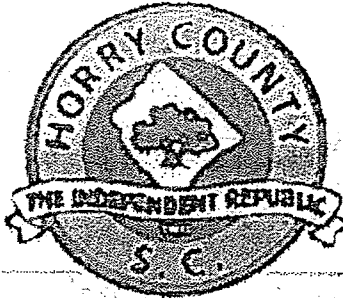
\*THIRTY THOUSAND SEVEN HUNDRED FIFTY FOUR DOLLARS AND 53 CENTS

Ref# 130-00-01-220

37 Tommy J Bellamy

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,

A handwritten signature in cursive script, appearing to read "La Tanya S. Bellamy".

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](http://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

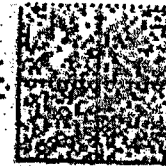
"the court will not hold a layman to any lesser standard than is applied to an attorney".



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

ZIP 29526 \$ 000.47<sup>1</sup>  
02 11V  
0001399797 SEP 08 2015

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

670306689 33 HNV-NMP 29566



**STATE OF SOUTH CAROLINA  
ADMINISTRATIVE LAW COURT**

**Tommy J. Bellamy,**

**Petitioner,**

vs.

**Horry County Assessor,**

## Respondent.

**Docket No. 15-AJ-17-0462-CC**

## ORDER OF DISMISSAL

**FILED**

16 2015

30 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*

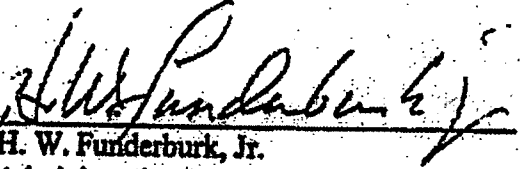
*Dep't*, 276 S.C. 39, 40, 274 S.E.2d 917 (1981).

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 16 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

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 Stewert  
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,

A handwritten signature in cursive script that reads "David F. Parker".  
David F. Parker  
Chairman

CC: Larry Roscoe, Assessor

YEAR(S) APPEALED

2008

2009

**PENALTY APPEALS COMMITTEE REVIEW FORM**

**PROPERTY OWNER - NEW**

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

**PROPERTY OWNER - OLD**

**NOTICE #** 2008-012562 2009-013137

**TX MAP NUMBER** 130-00-01-220

**REVIEW NOTES**

2008-012562 issued 10/1/2008 to BC Fund LLC c 401 Broadway  
 Suite 101 Myrtle Beach S.C. 29577 (Not Paid) Sold at Tax Sale  
-7-2009 Redeemed 12-7-2010

209-013137 issued 10/1/2009 to BC Fund LLC c 401 Broadway  
 Suite 101 Myrtle Beach S.C. 29577 (Paid 12/7/2009)

Tommy J. Bellamy sold property to BC Fund LLC 10/7/2007  
address on deed) 401 Broadway, Suite 101 Myrtle Beach S.C. 29577  
BC Fund LLC sold property back to Tommy J. Bellamy on 2/10/2010

**CONCLUSION**

current owner requesting refund for tax years 2008 & 2009 based on  
(valuation) error on property for those two years  
1st appeal of property value made 7/22/2010 for the 2010 tax year  
and was closed 12/21/2010. No other appeals were filed

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**

*12-60-2510 - 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 approved 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 Tax Court Auditor shall correct upon tax 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*

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**

*12-34-610: Each person is liable to pay taxes on the real property held as of December thirty-first of the year he owns*

*(1) Claim for refund outside of the time limitations of 12-34-85(F)(1) claim was filed 3/20/15 Taxes paid 12/4/2009 (Two year limitation) only provides for taxes paid after 3/20/2013*

*(2) Current owner Tommy L. Bellamy had no ownership interest in property during tax years 2008 and 2009*

*(3) Refund not allowed for error in valuation due 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)*

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**

- (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 appeal for tax years 2008 and 2009
- (7) Owner applied for legal Residence for the 2010 tax year which (required) property be valued 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

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

REQUEST FOR AN APPEAL

RECEIVED  
MAY 12 2015  
29

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*  
Tommy J. Bellamy

STATE OF SOUTH CAROLINA )

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 14<sup>th</sup> 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 1008  
CONWAY, S.C. 29526  
PHONE (843) 919-5040  
FAX (843) 515-6040

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 \$ 34,000.

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: 3884 Sea Mountain Highway  
Little River, SC 29556

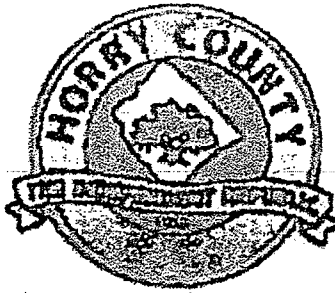
Telephone 843 399-4956

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-AIJ-17-0216-CC      | Pg. 33      |
| 23. Copy of Administrative Law Court Docket No: 09-AIJ-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



Delinquent Tax Department  
Redemption Form

Myrtle Beach Office

Received From TOMMY J Bellamy

Address 384 Sea-Mountain Hwy

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

Cash \_\_\_\_\_ Check \$30,784.53 Check # \_\_\_\_\_

Amount Due for Redemption \$ \_\_\_\_\_

Verified in Conway Office By \_\_\_\_\_

Date received in Satellite Office and by whom \_\_\_\_\_

Signature of Taxpayer/Person Redeeming [Signature]

TMS# 130-00-01-220

Receipt# 700812570269 13/37

Group# 1029

MAJOR  
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 Tommy J Bellamy

# 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  
31284 Sea Mountain Hwy  
Little River Sc  
29546

PROPERTY DISCRIPTION: SEA MTN HWY  
TRACT B

ACRES: 3.3  
LOTS:  
BLDGS: 1

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

STARTING BID AMOUNT 19,375.00

TOTAL DUE 19,354.53

## CHECK LIST

## BIDDER INFO.

#7 \_\_\_\_\_  
#2 \_\_\_\_\_  
#4 \_\_\_\_\_  
BKRP \_\_\_\_\_

BIDDER # 106  
BID AMT 95,000.00

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 10<sup>th</sup> day of February, 2010

BCFUND, LLC

W. O. Smith (SEAL)  
By: William O. Smith  
Its: Owner

SIGNED, SEALED AND DELIVERED  
IN THE PRESENCE OF:

William O. Smith

STATE OF SOUTH CAROLINA

COUNTY OF HORRY

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that (s)he saw William O. 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.

William O. Smith

Sworn to and subscribed before me  
this 10<sup>th</sup> day of February, 2010

[Signature]  
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 Harry County Tax Map Number 130-00-01-042, was transferred on February 8, 2010 by BCEIND, 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 12-5-40(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, 2012

Responsible Person Connected with the Transaction

William J. 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

RECEIVED  
MAY 12 2015  
24

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*  
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 966; G. S. 247; R. S. 299, 300; 1881 (17) 1015; 1931 (37) 8; 1924 (38) 1222; 1982 Act No. 287, Section 1; 1987 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

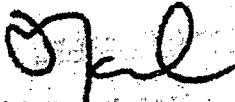
Horry County Assessor's Office  
1301 Second Ave-Suite 100  
Conway, SC 29526

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 1008  
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 \$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.

Mark A. Brunty  
Signature of Owner/Agent

PO Box 70807

Address

Myrtle Beach, SC 29572

City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-8109

#### 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: 180-00-01-219

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

PO Box 70907

Address

Myrtle Beach, SC 29572

City/State/Zip

Telephone (843) 449-1500

Cell phone (843) 602-6109

#### TAX LIABILITY

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



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

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-220

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

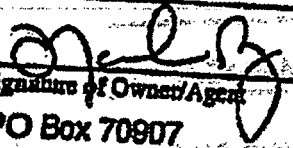
\$ N/A

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 \$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

PO Box 70907

Address

Myrtle Beach, SC 29572

City/State/Zip

Telephone 843, 449-1500

Cell phone 843, 602-6109

#### TAX LIABILITY

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

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

STATE OF SOUTH CAROLINA  
COUNTY OF HERRY

QUITCLAIM DEED

KNOW ALL MEN BY THESE PRESENTS, THAT, Due 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 place, 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 Church, containing 2.59 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 Shalee R. Galt, on the West by North Palms 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 Esala Bellamy by deed 2/1/52, recorded in Deed Book 201 at page 342 and then later conveyed from Lela Bellamy unto to him in deed book 3287, page 2080 in the office of the Registrar of Means 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 # 138-08-01-042

Grantor's Address 401 Broadway Suite 101  
Myrtle Beach SC 29577

Grantor's Address Tommy J. Bellamy  
3684 Sea Mountain Highway  
Little River, SC 29556

Instrument#: 2007000143420, DEED BK: 3282 PG: 2832 DOCTYPE: 001 10/09/2007 at  
11:08:13 AM, 2 OF 3, EXEMPT, BALLERY V. SKIFFER, HOGGY COUNTY, SC REGISTRAR OF  
DEEDS

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

TO HAVE AND TO HOLD all and singular the said premises before mentioned unto the said  
BOPUND 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.

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

Signed, Sealed and Delivered  
In the presence of

[Signature]  
Witness

[Signature]  
Witness / NOTARY

[Signature]

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 4 day of October, 2007

STATE OF SOUTH CAROLINA  
COUNTY OF HORRY

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, depose and say:

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 Battery Parks.

Meeting Horry County Tax Map Number 103-00-01-043

was furnished by \_\_\_\_\_ Thomas L. McQuay \_\_\_\_\_ or \_\_\_\_\_

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 shareholder, partner, or member of the entity, or is recorded as a trust or as a distribution to a trust beneficiary.

(c) \_\_\_\_\_ except from the deed recording fee because (Give 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 substantially comply with the terms of the original sale and with the purpose of this affidavit to purchase the land? Check Yes \_\_\_\_\_ or No \_\_\_\_\_

4. Check exemption following if either item 5(a) or item 5(b) above has been checked (Give 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 absence of \_\_\_\_\_

(b) \_\_\_\_\_ The fee is computed on the fair market value of the property which is \_\_\_\_\_

(c) \_\_\_\_\_ The fee is computed on the fair market value of the property 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 property before the transfer and recorded on the land, tenement, or property after the transfer. If "Yes," the amount of the encumbrance before or after the transfer is \_\_\_\_\_

6. The deed recording fee is computed as follows:

(a) Place the amount listed in item 4 above here: 6.00

(b) Place the amount listed in item 5 above here: 6.00  
(If an amount is listed, please write here.)

(c) Subtract line 5(b) from line 5(a) and place result here: 0.00

7. The deed recording fee due is based on the amount listed on line 5(c) above and the deed recording fee due is: \_\_\_\_\_

8. As required by Code Section 15-34-90, I swear that I am a responsible person who was connected with the transaction on \_\_\_\_\_

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

Responsible Person Connected with the Transaction

William P. Smith  
Print or type the above name here

SWORN to before me this 4

day of October, year of 2011

Notary Public for S.C.

My Commission Expires 8/27/2012

Star A. Smith

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  $\frac{1}{4}$  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 Lola 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.

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

**Grantee'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

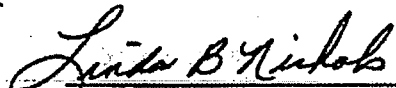
Sheila B. Goff  
3682 Sea Mountain Highway  
Little River, S.C. 29566

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.

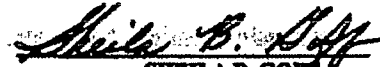
Witness the execution hereof by the Grantors herein this 3<sup>rd</sup> day of  
Jan, in the year of our Lord Two Thousand Seven and in the Two  
Hundred Thirteenth year of the Sovereignty and Independence of the United  
States of America.

Signed, Sealed and Delivered

  
Natalie Minter

  
LINDA B. NICHOLS

  
BOBBY J. BELLAMY

  
SHEILA B. GOFF

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 \_\_\_\_\_, was transferred  
bearing Horry County Tax Map Number 130-06-01-042  
by Linda B. Bishop, Bobby T. Ballyay and Sheila B. Goff  
to Tammy T. Ballyay 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) ☒ 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 \$5.00
- (b) ☐ The fee is computed on the fair market value of the realty which is 0
- (c) ☐ The fee is computed on the fair market value of the realty as established for  
property tax purposes which is \$5.00

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  
(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:  
Personal Representation

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 8

day of January, year of 2007

Notary Public for South Carolina

My Commission Expires: 9-1-08

Sheila B. Goff  
Responsible Person Connected with the Transaction

Sheila B. Goff  
Print or type the above name here

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

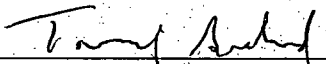
CERTIFICATE OF APPELLANT

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, 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 16 2017

SC Court of Appeals

Tommy J. Bellamy -----Appellant

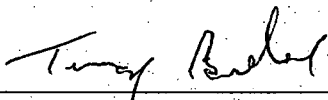
v.

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