

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No.2015-002255

**RECEIVED**

MAY 09 2017

SC Court of Appeals

Tommy J. Bellamy-----Appellant

v.

Horry County Assessor-----Respondent

**SUPPLEMENTAL 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

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

Horry County Assessor-----Respondent

Tommy J. Bellamy-----Appellant

Acceptance of Service

I certify that I have received 2 copies of the Appellant Supplemental Record on Appeal that includes the following: (1) Notice of Intent to Appeal and Request for Contested Case Hearing with Administrative Law Judge; (2) Request for Refund from Tommy J. Bellamy Submitted March 20, 2015; (3) Deed dated February 10, 2010, recorded March 4, 2010, in Deed Book 3448, Page 3341; (4) Letter from Dana B. Fogner to Tommy Bellamy dated October 8, 2014; and (5) Letter from Tommy Bellamy to Horry County Assessor's Office dated March 3, 2010. Service on Horry County Assessor by personally delivering these copies to his attorney of record, Emma Ruth Brittain, Attorney at Law at her office at 4614 Oleander Drive, Myrtle Beach, South Carolina 29577.

May 7, 2017

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Brittain Law Firm  
4614 Oleander Drive  
Myrtle Beach, South Carolina, 29577

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18. Request for Refund from Tommy J. Bellamy  
Submitted March 20, 2015-----82

19. Deed dated February 10, 2010, recorded March 4, 2010  
in Deed Book 3448, Page 3341-----83-85

20. Letter from Dana B. Fogner to Tommy J. Bellamy  
dated October 8, 2014-----86-87

21. Letter from Tommy J. Bellamy to Horry County  
Assessor's Office dated March 3, 2010-----88

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**Respondent's Exhibit List----- (Set out Exhibits 1-21)**

OFFICE OF ADMINISTRATIVE LAW JUDGES

CASE NUMBER:

TOMMY BELLAMY

Appellant

NOTICE OF INTENT TO APPEAL AND  
REQUEST FOR A CONTESTED CASE HEARING WITH  
ADMINISTRATIVE LAW JUDGE

Vs

HORRY CO. ASSESSORS OFFICE

Respondent

In accordance with rules and procedures for the Administrative Law Judge effective April 27, 2014, II. Contested cases: Simplification of procedures: The Administrative Law Judge may limit the pre-hearing procedures and simplify the pre-hearing exchange of materials and otherwise take such reasonable measures so that the burdens of procedures do not unfairly present the presentation of facts.

Mr. Tommy J Bellamy, attorney Pro se, request that the honorable Administrative Law Judges review the case and limit the pre-hearing procedures if they are unnecessary to a full development of the case. Further request the Administrative law judge, through the scheduling conference, which can be held by telephone conference, can consider the comments of the parties and then issue an appropriate order defining the pre-hearing procedures.

Tommy J. Bellamy, attorney Pro se, requests to file a hearing, with the Horry County Clerk of the Court. Filing fee is accompanied as provided in Rule 71.

This case is filed and served within thirty (30) days after the decision made by Horry County Assessor's Office on September 4, 2015 and received by Tommy J. Bellamy on September 8, 2015.

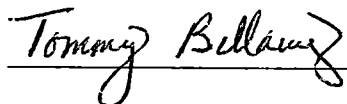
1. Tommy J. Bellamy, address is 3684 Sea Mountain Highway Little River, South Carolina, 29566, email address is [lindalbnichols@gmail.com](mailto:lindalbnichols@gmail.com).
2. The caption of information sufficient to identify the decision or determination which is subject of the hearing is as follows:

- A. **Horry county Property Tax Penalty Appeals Board:** Ordered, date of hearing March 31, 2015. Taxpayer's request is denied. (**Exhibit 1 denied appeal**)
- B. **Horry County Board of Assessment Appeals:** After deliberation the Board voted to uphold the Penalty Appeals Board. September 4, 2015 (**Exhibit 2 second denial of appeal**)
3. Property was transferred by Tommy Bellamy for \$5.00 for investment purposes to organize a partnership and form BC Fund LLC, property was still owned by Tommy Bellamy. The LLC was never created or established with Secretary of State in South Carolina. The LLC partner had the tax department to change the address for tax notice on record. (**Exhibit 3Quit Claim Deed October 2007 to LLC** )
4. This claim was based on the fact that there was a gross error in tax assessment of five times as much as the usual Tax assessment. The Assessor's Office increased the taxes by grossly reassessing the property with more value than worth and made it impossible for Tommy Bellamy to pay the taxes (**Exhibit 4 government tax information, see current fair market value 683,000.00**)
5. Tommy Bellamy, TMS# 130-00-01-220 in tax year 2008 and 2009. (**Exhibit 5 Delinquent tax record**)
6. The property was transferred back in to Tommy Bellamy's name for \$5.00 after Tommy Bellamy relinquished the LLC partnership established for investment purposes. The partner misused the LLC with fraudulent intent to invade paying taxes with intent to buy property at auction for unpaid taxes. (**Exhibit 6 Quit Claim Deed 2010 to Tommy Bellamy on February 2010**)
7. Property was appealed by Tommy Bellamy in March of 2010.( **Exhibit 7 Tommy Bellamy's Request for appeal March 2010**)

8. The property was appealed by Tommy Bellamy's, Attorney Mark Brunty in March 2010. (**Exhibit 8 Attorney Mark Brunty's Tax Appeal March 2010**)
9. Horry County Government & Justice Center Exhibit List (**Exhibit 9, see exhibit list number 21, Email from Mark Brunty to Horry County Tax Assessor, Arrigo Carotti dated October 20, 2010**)
10. Horry County Tax Assessor continued to deny the appeals. Tax Assessor finally approved reassessment of property (**Exhibit 10, Real Estate Notice of reassessment of property October 2010**) Tax Assessor denied refund.
11. Tommy Bellamy redeemed the property brought at auction (**Exhibit 11, Delinquent tax department and redemption form see cashier's check from Tommy Bellamy for \$30,754.53 paid on December 2010**)
12. Final appeal to Horry County Board of Assessment Appeals on May 12 2015 (**Exhibit 12 final appeal**)

The Horry County Tax Assessor's office was in violation of section 12-39-250. Duty to correct assessments and other errors; duplicates; manner of effecting corrections; adjustments in valuation and section 12-54-85 Time limitation for assessment of taxes or fees exceptions(c) Taxes may be determined after the thirty six month limitation if: (1) There is fraudulent intent to evade taxes.

I pray that the honorable, Administrative Law Judge review this case, correct this injustice and refund the amount due to me as a result of error in assessment of my property.

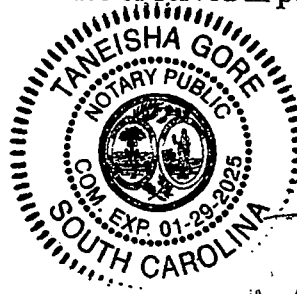
  
\_\_\_\_\_  
Tommy J. Bellamy

I Linda B Nichols signs this true statement in front of notary to serve a copy of this appeal on each party and the affected agency or county official as addresses below, in accordance with rule 5, Proof of serve, certified by United States postal service or served in person this date,

October 5, 2015

*Linda Nichols*

Linda B. Nichols



*Taneisha Gore*  
Acknowledged before me  
this 5th day of October  
2015

Horry County Government & Justice Center  
Horry County Assessor's Office  
1301 Second Avenue  
Conway, S.C. 29566

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

Linda B. Nichols  
3658 Sea Mountain Highway  
Little River, S.C. 29566

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

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

HORRY COUNTY ASSESSOR'S OFFICE  
1301 SECOND AVENUE-SUITE 1008  
CONWAY, S.C. 29526  
PHONE (843) 915-5040  
FAX (843) 915- 6040

Date: 03/20/2015

From: Tommy Bellamy BC Fund LLC

TO: ASSESSOR  
SUBJECT: REQUEST FOR REFUND  
TAX MAP NUMBER:

In accordance with S12-60-250 Code of Laws of South Carolina, 1976, I hereby serve second 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 had 1 year to redeem it.

My family and I paid 30,754.53 on 12/07/2010 to get the property back but feel like the taxes were far too high and have submitted second request for an appeal. I request a refund for 2008 & 2009 over payment of taxes.

1. I should've had 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've been lower due to the condition and age of the house. (House is 59 years old)
4. This property is zoned Agriculture.
5. Property has been in family over 50 years. Taxes were increased in 2008 & 2009, 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 846 399-4956

  
Signature of Owner/Agent  
Cell phone 843 333-8100

*Re-record to correct TMS number*

Instrument#: 2010000021029, DEED BK: 3447 PG: 1341 DOCTYPE: 001 02/25/2010 at 09:56:27 AM, 1 OF 3, EXEMPT, BALLERY V. SKIPPER, HORRY COUNTY, SC REGISTRAR OF DEEDS

STATE OF SOUTH CAROLINA

QUITCLAIM DEED

COUNTY OF HORRY

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 #  130-00-01-220

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:

Deanne 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.

Deanne L. Smith

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

Stephanie Caron  
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 130001220, was transferred on February 8, 2010 by BCFUND, LLC

to Tommy J. Bellamy

- 3. Check one of the following: The deed is
  - (a)  subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
  - (b)  subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
  - (c)  exempt from the deed recording fee because (See Information section of affidavit); transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A)

(If exempt, please skip items 4 - 7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes  or No

- 4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):
  - (a)  The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of \_\_\_\_\_
  - (b)  The fee is computed on the fair market value of the realty which is \_\_\_\_\_
  - (c)  The fee is computed on the fair market value of the realty as established for property tax purposes which is \_\_\_\_\_

5. Check Yes  or No  to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: \_\_\_\_\_ Recorded in Book \_\_\_\_\_ Page \_\_\_\_\_

- 6. The deed recording fee is computed as follows:
  - (a) Place the amount listed in item 4 above here: \_\_\_\_\_
  - (b) Place the amount listed in item 5 above here: \_\_\_\_\_  
(If no amount is listed, place zero here.)
  - (c) Subtract line 6(b) from Line 6(a) and place result here: \_\_\_\_\_

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: \_\_\_\_\_

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Managing Member of the Grantor

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

SWORN to before me this 10th

Day of February year of 2010

*[Signature]*  
 Responsible Person Connected with the Transaction  
William D. Smith  
 Print or type the above name here

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

My Commission Expires: May 27, 2018

Horry County Government

Assessor's Office  
www.horrycounty.org



Horry County Government & Justice Center  
1301 Second Avenue  
Conway, South Carolina 29526  
Phone 843.915 5040 || Fax 843.915 6040

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

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

October 8, 2014

Dear Mr. Bellamy,

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

**Exhibit List**

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

17. South Carolina Code of Laws Section 12-43-215	Pg. 24
18. Quit Claim Deed, Deed Book 3282 Page 2931 Recorded 10/9/2007	Pg. 25 - 27
19. Quit Claim Deed, Deed Book 3448 Page 3341 Recorded 3/04/2010	Pg. 28 - 30
20. Email from Arrigo Carotti to Rendel Mincey dated 10/20/2010	Pg. 31
21. Email from Mark Brunty to Arrigo Carotti dated 10/2/2010	Pg. 32
22. Copy of Cover Sheet for Administrative Law Court Docket No: 09-ALJ-17-0216-CC	Pg. 33
23. Copy of Administrative Law Court Docket No: 09-ALJ-17-0216-CC	Pg. 34 - 37
24. Copy of Horry County Conference File Inquiry for TY 2010 for TMS#130-00-01-220	Pg. 38
25. Copy of Horry County Tax Assessment File Inquiry for TY 2008	Pg. 39
26. South Carolina Code of Laws Section 12-60-2510	Pg. 40
27. Copy of Deed Book 3211 Page 1979 Recorded 1/9/2007	Pg. 41 - 46
28. Copy of Horry County Property Tax Penalty Appeals Board Order dated April 15, 2015	Pg. 47 -53
29. Copy of Tommy J Bellamy request for an Appeal received 5/12/2015	Pg. 54 - 56

Sincerely,

Dana B. Fogner  
Assistant Assessor

HORRY COUNTY ASSESSOR'S OFFICE  
1301 SECOND AVENUE-SUITE 1008  
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 S12-60-250 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

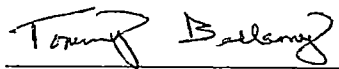
My reason and documentation to support this claim is as follows:

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 846 399-4956



Signature of Owner/Agent  
Cell phone 843 333-8100

THE STATE OF SOUTH CAROLINA

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MAY 09 2017

SC Court of Appeals

Tommy J. Bellamy -----Appellant

v.

Horry County Assessor -----Respondent

CERTIFICATE OF APPELLANT

The Appellant, Tommy J. Bellamy, Attorney Pro se certifies that the Supplemental Record on Appeal contains material proposed in the Second Amended Record on Appeal. The Supplemental Record on file and the Second Amended Record on file contains all material by any of the parties and not any other material.

1 The Supplemental Record on Appeal and the submitted Second Amended 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 Supplemental Record and the submitted Second Amended 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 Supplemental Record on Appeal and the Second Amended Record on Appeal comply with the requirements of Rule 267.

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

Tommy Bellamy

May 7, 2017

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**

MAY 09 2017

**SC Court of Appeals**

Tommy J. Bellamy -----Appellant

v.

Horry County Assessor-----Respondent

CERTIFICATE OF COUNSEL

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

May 7, 2017

*Tommy Bellamy*

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