

THE STATE OF SOUTH CAROLINA

In the Court of Appeals
APPEAL FROM HORRY COUNTY

Case No.2015-002255

RECEIVED

AUG 24 2017

S.C. SUPREME COURT

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

INDEX

Order April 14, 2015	1
Hearing August 25, 2015	1
Request for Appeal	
Tommy Bellamy March 3, 2010	1
Brunty Law Firm March 2, 2010	1
Delinquent Tax Department	
Redemption Form December 7, 2010	1
Appellants Exhibits	2
Exhibit 1: Horry County Property Tax Penalty Appeals Board (denial)	3
Exhibit 2: Horry County Board of Assessment Appeals (denial)	4
Exhibit 3: Quit Claim Deed to LLC (October 4, 2007)	5-7
Exhibit 4: Horry County Real Estate Tax Notices	8-10
Exhibit 5: Horry County Delinquent Tax Record	11
Exhibit 6: Quit Claim Deed to Tommy Bellamy (February 10, 2010)	12-14
Exhibit 7: Tommy Bellamy Request for Appeal (March 3, 2010)	15-17
Exhibit 8: Attorney Mark Brunty's request for Appeal in Tommy Bellamy's behalf	18-25
Exhibit 9: Respondents Exhibit list of property (line 21 emails from Mark Brunty)	26-29
Exhibit 10: Horry County Real Estate Tax Notice (2010)	30-36
Exhibit 11: Delinquent Tax Department Redemption form (check for \$30,754.53)	37

Respondents Exhibit List-----2

1. Notice of Appeal----- 38
2. Order Denying Mr. Bellamy's Motion for Reconsideration dated October 23, 2015-----39
3. Motion to reconsider – Letter from Tommy Bellamy to-----40-41
Administrative Law Court requesting reconsideration of the Order of Dismissal.
4. Order of Dismissal dated October 16, 2015-----42-44
5. Notice of Intent to Appeal and Request for a Contested-----45-46
Case Hearing with Administrative Law judge
6. Decision of Horry County Board of Assessment Appeals-----47-51
- received May 12, 2015
7. Request for Appeal to the Horry County Board of Assessment Appeals-----52-53
received May 12, 2015
8. Order of Horry County Property Tax Penalty Appeals Board dated-----54
April 14, 2015
9. Request for Refund from Tommy J. Bellamy Submitted March 20, 2015-----55
10. Letter from Dana B. Fogner to Tommy Bellamy dated October 8, 2014-----56-57
11. Delinquent Tax Department Redemption Form and Copy of-----58-59
Check to Horry County Delinquent Tax Collector dated December 7, 2010
12. Deed dated February 10, 2010, recorded March 4, 2010, in-----60-62
Deed Book 3448, Page 3341
13. Letter from Tommy Bellamy, BC Fund LLC to Horry County Assessor's Office---63-66
dated March 3, 2010, with attached letters to Taxpayer and Real Property Owner(s)
14. Letter from Mark A. Brunty to Horry County Assessor's Office-----67-70
dated March 2, 2010
15. Deed to BC Fund, LLC dated October 4, 2007, recorded October 9, 2007,-----71-73
in Deed Book 3282, Page 2931
16. Deed to Tommy J. Bellamy dated January 3, 2007, recorded-----74-77
January 9, 2007, in Deed Book 3211, Page 1979

Certificate of Appellant-----78

Certificate of Counsel-----79

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)
) ss.
Horry County)
)

HORRY COUNTY
PROPERTY TAX PENALTY APPEALS BOARD

ORDER

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

RECEIVED
MAY 12 2015

TMS# 130-00-01-220

Tax Year: 2008 & 2009

DATE OF HEARING: March 31, 2015

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

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

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

Order entered this 14th day of April, 2015.

Horry County Penalty Appeals Board

Rendel Mincey
Rendel Mincey, Assessor

Lois Eargle
Lois Eargle, Auditor

Roddy Dickinson
Roddy Dickinson, Treasurer

Pursuant to Code Section 12-60-2560(B): Within thirty days after the decision is mailed to the taxpayer on the claim for refund, a property taxpayer may appeal the decision to the county board of assessment appeals.

Exhibit 2 of 11

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 843.915.5040

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

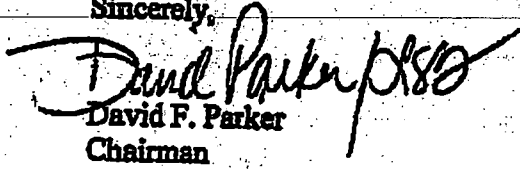
Dear Mr. Bellamy:

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

Exhibit 3

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 INSTRUMENT CONVEYS
1000000000

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 Nixon'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 Sheila B. Golf, on the West by North Points Development, on the North by Tract C owned by BCFUND LLC, on the east by Sea Mountain Highway.

This is a portion of property conveyed to Charles Bellamy by Floyd and Essie Bellamy by deed 2/1/58, recorded in Deed Book 201 at page 362 and then later conveyed from Lela Bellamy estate to heirs in deed book 3207, page 2080 in the office of the 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 Suite 101
Myrtle Beach SC 29577

Grantor's Address Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, S C 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
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]
Witness

[Signature]
2nd 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 appear 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 Ballery Estate.

Beating Horry County Tax Map Number 103-00-01-443

was transferred by Tennery J. Ballery to _____

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 _____

(b) _____ The fee is computed on the fair market value of the realty which is _____

(c) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____

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

6. The deed recording fee is computed as follows:

(a) Place the amount listed in item 4 above here: \$5.00

(b) Place the amount listed in item 5 above here: \$0.00
(If no amount is listed, place zero here.)

(c) Subtract line 6(b) from line 6(a) and place result here: \$5.00

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

8. As required by Code Section 12-34-70, 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, shall be fined not more than one thousand dollars or imprisoned not more than one year, or both.

William P. Smith
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 H. Smith

Exhibit 4 of 11

Exhibit 4

WEEKS! BCFUND LLC

District: 500 LITTLE RIVER

City	County	Special	City Tax	County Tax	HBPD	Extra Fees	Total
190.5	22.7		7810.79	930.25	29.40	8,770.64	
Tax After Exemption			7810.79	930.25		8,770.64	
Jan Amt.	9,107.67	Feb Amt.	9,719.54	Mar Amt.	10,156.60		
Pen Due:	1311.16	Rec Due:	75.00	Int Due:	10156.60		
Comment:							

Card 1-New Name Card 7-End Job

Cmd 19-FEE INQ

Receipts 2008 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 DB 01029

BCFUND LLC

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

Ratio	ACRES	LOTS	Land Value	# Bld.	Bld. Value
Res.					
Farm					
Other S	3.3		678,000	1	5,000
Description:	SEA MTN HWY				
City	County	Spec	City Tax	County Tax	TRACT B
190.6	22.7		7810.79	930.25	WSFD
Extra Fees			7810.79	930.25	
Jan Amt.					
Feb Amt.					
Mar Amt.					
TOTAL					

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

Comment:

Cmd 1-New Name Cmd 7-End Job

PAID
Cmd 16-Memo Inquiry Cmd 19-FEE INQ

Receipt# 2009 013137
Map# 130.00 01 220

*** REAL ESTATE NOTICE ***

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

01029

SCFUND LLC

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

Ratio ACRES LOTS Land Value # Bld. Bld. Value

Res.

Farm

Other 5

3.3

678,000

1

5,000

Description: SEA MTN HWY.

TRACT B

City County Spec

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:

PAID

Cmd 16-Memo Inquiry Cmd 19-FEE INQ

Cmd 1-New Name Cmd 7-End Job

DELINQUENT TAX RECORD

GROUP # 1029

OWNER: BCFUND LLC

TMS: 130-00-01-220
DIST: 50401 BROADWAY SUITE 101
MYRTLE BEACH

SC

29577-3972

NEW OWNER: Bellamy Tommy J
3684 Sea Mountain Hwy
Little River SC
29516PROPERTY DISCRIPTION: SEA MTN HWY
TRACT BACRES: 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 remised, released and forever quitclaimed, and by these presents does remise, release and forever quitclaim, unto Grantee, to-wit:

All of Grantor's interest in that certain piece, parcel or lot of land situate, lying and being in Little River Township, County of Horry, State of South Carolina, being more particularly shown and designated on the west side of Sea Mountain Highway near Nixon's Crossroads, containing 3.39 acres more or less. Starting at a stake on the corner of Sea Mountain Highway and bounded on the South by Tract A owned by Sheila B. Goff, on the West by North Pointe Development, on the North by Tract C owned by BCFUND, LLC on the East by Sea Mountain Highway.

This being the identical property conveyed to Grantor by deed of Tommy J. Bellamy, dated October 4, 2007, and recorded in the Register of Deeds for Horry County on October 9, 2007, in Deed Book 3282 at Page 2931.

Tax Map # 130-00-01-042

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

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

TO HAVE AND TO HOLD all and singular the said premises before mentioned unto the said Grantee and the grantee's heirs, successors and assigns forever, so that neither the said Grantor, nor Grantor's successors, nor any other person or persons claiming under Grantor, shall at any time hereafter by any way or means have, claim, or demand any right or title to the aforesaid premises or appurtenances, or any part or parcel thereof, forever.

WITNESS the grantor's hand and seal this 10th day of February, 2010

BCFUND, LLC

[Signature] (SEAL)
By: William O Smith
Its: Owner

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signature]
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.

[Signature]
Deanne L. Smith

Sworn to and subscribed before me
this 10th 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

10thDay of February year of 2010Notary Public for South CarolinaMy Commission Expires May 27, 2018

Responsible Person Connected with the Transaction

William D. Smith

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

TMS# 130-00-01-220
Tax Year 2008 & 2009

REQUEST FOR AN APPEAL

RECEIVED
MAY 12 2015
218

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

BRUNTY LAW FIRM, INC.

P.O. Box 70807
MYRTLE BEACH, SC 29572
PHONE: (843) 449-1500
FAX: (843) 492-5675
mbrunty@bruntylaw.com

March 2, 2010

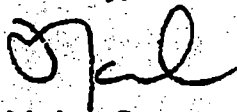
Horry County Assessor's Office
1301 Second Ave-Suite 1C08
Conway, SC 29526

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

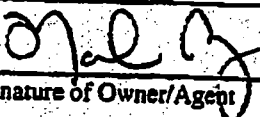
\$ N/A

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: 130-00-01-219

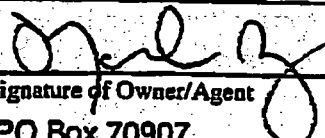
In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property.

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.


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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

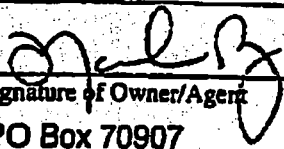
In accordance with §12-60-2510 Code of Laws of South Carolina, 1976, I hereby serve written notice of objection upon the Assessor of the appraised value of above referenced property.

Current appraised value of property is \$ N/A

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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.
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)					
Current Year Values					
RESIDENTIAL (4% Market)					
Farm (4/6) 0 % (Use)					
(Market)					
OTHER (6% Market)	3.3		104200	1	112200

Press Enter To Continue

**tax assessors File Inquiry
Assessment Notice**

MBP 130 00 01 220 Tax Year 2008

Name BCFUND LLC 0/2
Address 401 BROADWAY SUITE 101 MYRTLE BEACH
Date Of Notice. 7/31/2008 295770000
Dist. 500
Sub.Div.Desc. SEA MIN HWY Legal Desc. TRACT B

	#Acres	Lots	Capped Values 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)	<u>3.3</u>		<u>104200</u>	<u>1</u>	<u>112200</u>

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

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-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. Fagner
Assistant Assessor

Mincey, Randal

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

We're good to go

From: Mincey, Randal [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 2:46 PM
To: Montgomery, Crystal; Mincey, Randal
Subject: RE: Tax sale issue

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

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

From: Montgomery, Crystal [mailto:MontgomC@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, Randal [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 the 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, Randal
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]
7:55 AM

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

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

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	Speci	City Tax	County Tax	WSFD	Extra Fees	Total
177.1	21.2		2299.47	275.26	29.40		2,604.13
Tax After Exemption			2299.47	275.26			2,604.13
Jan Amt.		2,756.37	Feb Amt.		2,936.60	Mar Amt.	
Pen Due:		386.21	Fee Due:		75.00	Int Due:	
Comment:			ob			TOTAL	
						3,065.34	
						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.			Feb Amt.		Mar Amt.		
Pen Due:			Fee Due:		Int Due:		TOTAL
Comment:							

PAID
Cmd 19-FEE INQ

Cmd 1-New Name Cmd 7-End Job

RODDY DICKINSON, HORRY COUNTY TREASURER



RODDY DICKINSON, Horry County Treasurer
REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT



3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566-7859

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

TAX YEAR	2014	NOTICE NO.	113560-14-3
FIN NUMBER	313-10-03-0046		
MAP/ACCOUNT NO.	130-00-01-220		
PROPERTY LOCATION:	SEA MTN HWY	AD#14-	
APPAISED VALUE (TAXABLE):	142800		
TAX \$'S			
CITY		.00	
SCHOOL		760.00	
COUNTY		258.09	
SPECIAL DIST		155.32	
LESS:			
COUNTY HOMESTEAD EXEMPTION			
CITY HOMESTEAD EXEMPTION		.00	
CITY 1% TOURISM FEE CREDIT		.00	
SCHOOL TAX CREDIT (4% RESID)		702.90	
INSTALLMENT CREDIT			
TOTAL TAX:		470.51	
PENALTY		.00	
FEES		.00	
INTEREST		.00	
STORMWATER FEE		29.40	
		TOTAL DUE	
		499.91	

IMPORTANT NUMBERS

ASSESSOR
1201 SECOND AVE., SUITE 100B
CONWAY, S.C. 29328
TELEPHONE NUMBER:
843-815-5040

COUNTY AUDITOR

1501 SECOND AVE., SUITE 1041
CONWAY, S.C. 29525
TELEPHONE NUMBER:
843-515-5050

COUNTY TREASURER

1301 SECOND AVE., SUITE 1000
CONWAY, S.C. 29525
TELEPHONE NUMBER:
843-916-5470

STORMWATER

4401 PRIVETTE RD
CONWAY, B.C. 28526
TELEPHONE NUMBERS:
843-916-5160

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

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

GOD BLESS AMERICA

BELLAMY TOMMY J

3684 SEA MOUNTAIN HIGHWAY
LITTLE RIVER SC 29566-7859

REAL ESTATE AND PERSONAL PROPERTY PAID TAX RECEIPT



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

REAL ESTATE

TAX YEAR	2015	NOTICE NO.	115407-15-3
PIN NUMBER	313-10-03-0046		
MAP / ACCOUNT NO.	130-00-01-220		
PROPERTY LOCATION	SEA MTN HWY TRACT B		
APPRAISED VALUE (TAXABLE):	142760		
TAX \$'S			
CITY	.00		
SCHOOL	760.00		
COUNTY	299.20		
SPECIAL DIST	155.32		
LESS:			
COUNTY HOMESTEAD EXEMPTION			
CITY HOMESTEAD EXEMPTION	.00		
CITY 1% TOURISM FEE CREDIT	.00		
SCHOOL TAX CREDIT (4% RESID)	702.90		
TOTAL TAX:	511.62		
PENALTY	.00		
FEES	.00		
INTEREST	.00		
STORMWATER FEE	29.40		
		TOTAL PAID	541.02

Itemization Of Your Tax Levy & Distribution

[illegible]

IMPORTANT NUMBERS

ASSESSOR
1301 SECOND AVE., SUITE 100B
CONWAY, S.C. 29526
TELEPHONE NUMBER:
843-815-5040

COUNTY AUDITOR

1301 SECOND AVE., SUITE 1C41
CONWAY, S.C. 29526
TELEPHONE NUMBER:
803-915-5050

COUNTY TREASURER

1301 SECOND AVE., SUITE 1C09
CONWAY, S.C. 29528
TELEPHONE NUMBER:
843-815-5470

STORMWATER

4401 PRIVETTE RD
CONWAY, B.C. 29526
TELEPHONE NUMBERS:
843-815-5180

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

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

GOD BLESS AMERICA

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

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

Neighborhood Number
1206500

Neighborhood Name
N/A

TAKING DISTRICT INFORMATION

Jurisdiction Name Horry
Area 001
District 500
Census Tract 040100

Site Description
Topography

Public Utilities

Street or Road

Neighborhood

Zoning:

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	678000	678000	104200	104200	104200	104200	54600	35
	5000	5000	112200	112200	121400	121400	88200	
	683000	683000	216400	216400	225600	225600	142800	
LAND USE	0	0	0	0	0	0	0	
	5000	5000	112200	112200	121400	121400	88200	
	5000	5000	112200	112200	121400	121400	88200	

Land Size

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

Physical Characteristics

Style: 21 Conventional

Story Height: 1.0

Finished Area: 2973

Attic: None

Basement: None

ROOFING

Material: Comp sh to 235#

Type: Gable

Framing: Std for class

Pitch: Not available

FLOORING

Sub and joists 1.0, 2.0

Base Allowance 1.0, 2.0

EXTERIOR COVER

Brick 1.0, 2.0

INTERIOR FINISH

ACCOMMODATION

Finished Rooms 5

Bedrooms 3

HEATING AND AIR CONDITIONING

Primary Heat: Heat pump

	Lower	Full	Part
/Bsm	1	Upper	Upper

PLUMBING

TP

3 Fixt. Baths 1 3

Kit Sink 1 1

Water Heat 1 1

TOTAL 5

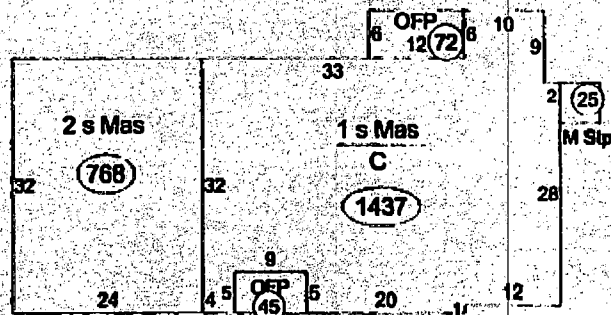
REMODELING AND MODERNIZATION

Amount Date

Tax ID 1300001220

Printed 05/11/2016

01



Special Features

Description

Summary of Improvements

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

Exhibit 11



Committed to Excellence

Delinquent Tax Department
Redemption Form

Myrtle Beach Office

Received From Tommy J Bellamy

Address 384 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 [Signature]

TMS# 130-00-01-220

Receipt# 700512562-0913137

Group# 1029



3037444

MACROVIA
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 dark ink, 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.sealc.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 1008
Conway, SC 29526

D/S AUTH 530
CHARLOTTE NC

PRESORTED
FIRST CLASS



U.S. POSTAGE

ZIP 29526 \$ 000.47¹
02 1W
0001399797 SEP 08 2015

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

670306689 33 HNV-NMP 29566



Tommy J. Bellamy,

Petitioner,

vs.

ORDER OF DISMISSAL

Horry County Assessor.

Respondent.

FILED

16 2015

SO ADMIN. LAW COURT

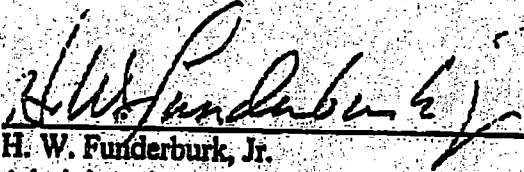
Dep't, 276 S.C. 39, 40, 274 S.E.2d 917 (1981).

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

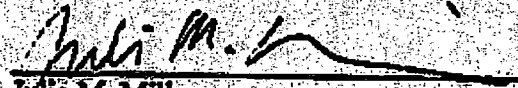
CERTIFICATE OF SERVICE

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."

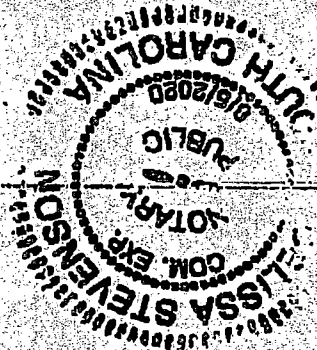
The hearing was held with Horry County Board of Assessment and Tommy Bellamy on August 25, 2015. The hearing was dismissed without a decision on that day. The board's decision was allegedly made on September 4, 2015, denying refund for tax error for year 2008 and 2009. The total owed to Petitioner by 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 Shuster
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



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

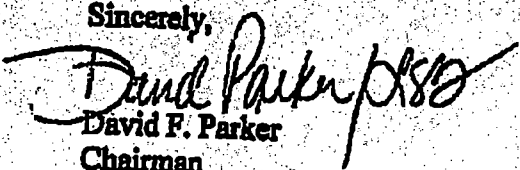
Dear Mr. Bellamy:

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

YEAR(S) APPEALED

2008

2009

PENALTY APPEALS COMMITTEE REVIEW FORM

PROPERTY OWNER - NEW

PROPERTY OWNER - OLD

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

NOTICE # 2008-0125162 2009-013137

MAP NUMBER 130-00-01-220

REVIEW NOTES

2008-0125162 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

09-013137 issued 10/1/2009 to BC Fund LLC c 401 Broadway
Suite 101 Myrtle Beach S.C. 29577 (Paid 12/4/2009)
Tammy J. Bellamy sold property to BC Fund LLC 10/4/2009
address on deed 401 Broadway Suite 101 Myrtle Beach S.C. 29577
BC Fund LLC sold property back to Tammy J. Bellamy on 2/10/2010

CONCLUSION

Property 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 appealed in accordance
with 12-60-2510

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

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

CONCLUSION

Assessor or Board of Appeals the County Auditor shall correct upon
the duplicate for any tax year the assessment of real property 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
land as of December thirty-first of the year he owns

(1) Claim for refund outside of the time limitations of 12-54-85(F)(1)
claim was filed 3/20/15 Taxes paid 12/4/2009 (Two year limitation)
only provides for taxes paid after 3/20/2013

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

(3) Refund not allowed for error in valuation 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 appeals for tax years 2008 and 2009
- (7) Owner applied for legal Residence for the 2010 tax year which required property be valued on basis of 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(8) 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) ss.
HORRY COUNTY)
_____)

HORRY COUNTY
PROPERTY TAX PENALTY APPEALS BOARD

ORDER

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

RECEIVED
MAY 12 2015

TMS# 130-00-01-220

Tax Year: 2008 & 2009

DATE OF HEARING: March 31, 2015

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

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

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

Order entered this 14th day of April, 2015.

Horry County Penalty Appeals Board

Rendel Mincey
Rendel Mincey, Assessor

Lois Eargle
Lois Eargle, Auditor

Roddy Dickinson
Roddy Dickinson, Treasurer

Pursuant to Code Section 12-60-2560(B): Within thirty days after the decision is mailed to the taxpayer on the claim for refund, a property taxpayer may appeal the decision to the county board of assessment appeals.

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

Date: 03/03/2010

From: Tommy Bellamy BC Fund LLC

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

In accordance with §12-50-2510 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 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 3284 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 [Signature]

TMS# 130-00-01-220

Receipt# 700812562, 0913137

Group# 1029



3037444

JACOBIA
CASHIER'S CHECK

1200452287

12/07/2010

\$30,754.53

THIRTY THOUSAND SEVEN HUNDRED FIFTY FOUR DOLLARS AND 53 CENTS

Ref# 130-00-01-220

58 Kumburra Nava

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
3684 Sea Mountain Hwy
Little River Sc.
29516

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 10th day of February, 2010

BCFUND, LLC

William O. Smith (SEAL)
By: *William O. Smith*
Its: *Chairman*

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 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.

James L. Smith

Sworn to and subscribed before me
this 10th 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 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 12-2-40(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

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, 2012

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
248

Pursuant to Code Section 12-60-2560(B) Tommy J Bellamy request appeal of decision by Horry County Property Tax Penalty Appeals Board to be heard by the County board of Assessment appeals as provided in Section 1260-2530 within the 30 days. The Property Tax Penalty Board found no error by the County Assessor's office for tax year 2008 & 2009

Tommy Bellamy appeals their decision on the following grounds:

Section 12-54-85 Time limitation for assessment of taxes or fees; exceptions © Taxes may be determined and assessed after the thirty six month limitation if:

There was fraudulent intent to evade the taxes.

1. The tax department allowed BC Fund LLC to change the name and address from Tommy J Bellamy to BC Fund LLC Myrtle Beach, S.C. without authorization and without Tommy Bellamy approval as required by law.
2. Tommy Bellamy was not mailed 2008 & 2009 tax notice from the tax department, provided proper authorization for change in name and address of his property to BC Fund LLC or mailed a certified delinquent tax notice for 2008 & 2009 taxes as required by law.
3. BC Fund LLC fraudulently planned to evade the taxes in order to buy Tommy Bellamy's property in tax auction and was allowed by the tax department to purchase the property at auction.
4. The Assessor office error of assessment of Tommy Bellamy property from the 2008 & 2009 taxes were over \$8,000 for each tax year, when the current year 2015 is less than \$500.00.
5. That error in property tax assessment allowed BC Fund LLC to benefit from the error by placing a financial burden on Tommy Bellamy. That error leads to Tommy J Bellamy inability to pay the tax.
6. BC Fund LLC brought the property on tax auction and profited at Tommy Bellamy's expense by the tax department allowing additional costs and penalties of over \$30,000 to redeem property.

Section 12-39-250 Duty to correct assessments and other errors; duplicate; manner of effecting corrections; adjustments in valuations as follows:

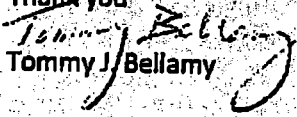
1. At any time before the tax is paid and upon order of the assessor or Board of Appeals, the county auditors shall correct upon the duplicate for any tax year the assessment of real property on which the valuation of the real property was so excessive as to constitute an invalid assessment.
2. At any time prior to payment of the tax the auditor shall also correct upon the duplicate for any tax year any errors that may be discovered that were made by county or state officers.
3. At any time before the tax is paid the auditor shall also correct other errors in the duplicate when such errors invalidate or make void the collection of the tax reflected by reason of such error.
4. If the correction results in a reduction or withdrawal of the taxes assessed or levied, the correction shall be in the form of abatement and a record of such correction and the reasons therefor shall be maintained in an abatement book.
5. Any corrections made in the duplicate by the auditor shall be entered on both the auditor's and treasurer's duplicate, except that, in the case of a reduction of any assessment or tax, the auditor may furnish the treasurer with a certificate of reduction.

The incorrect assessment of property caused Tommy J. Bellamy a financial hardship by the Horry County Assessor's office in redeeming his property and wishes this appeal to be heard by the Administrative Law Judge if not substantiated by the Horry County Board of Assessment Appeals for the following:

1. The assessor office allowed the error of assessment to Tommy Bellamy property in 2008 to duplicate in 2009 without correction as required by law.
2. The assessor office must have known that there was an error of assessment of Tommy Bellamy property due to the property was more than 8 times more than the original assessment.
3. The assessor office changed the error in 2010 but failed to correct in the form of abatement and such correction was not maintained in an abatement book. There was no reduction of any assessment or tax to the tax payer for their error after an appeal was made by Tommy Bellamy as required by law.
4. The auditor did not furnish the treasurer with a certificate of reduction as required by law.

This appeal is true statements as known by Tommy J. Bellamy

Thank you


Tommy J. Bellamy

SECTION 12-54-85. Time limitation for assessment of taxes or fees; exceptions

(A) Except as otherwise provided in this section, taxes must be determined and assessed within thirty-six months from the date the return or document was filed or due to be filed, whichever is later.

(B) Except as otherwise provided in this section:

(1) If a tax, except for a penalty described in item (2), is not required to be remitted with a return or document, the amount of taxes must be determined and assessed within thirty-six months after the later of the date the tax was due or the first date on which any part of the tax was paid; and

(2) a penalty that is not associated with the assessment of a tax must be determined and assessed within thirty-six months after the date of the violation giving rise to the penalty.

(C) Taxes may be determined and assessed after the thirty-six month limitation if:

(1) there is fraudulent intent to evade the taxes;

(2) the taxpayer failed to file a return or document as required by law;

(3) there is a twenty percent understatement of the total of all taxes required to be shown on the return or document. The taxes in this case may be assessed at any time within seventy-two months from the date the return or document was filed or due to be filed, whichever is later. For the purpose of this item, the total of all taxes required to be shown on the return is the total of all taxes required to be shown on the return before any reduction for estimated payments, withholding payments, other prepayments, or discount allowed for timely filing of the return and payment of the tax due, but that amount must be reduced by another credit that may be claimed on the return;

(4) the person liable for any taxes consents in writing, before the expiration of the time prescribed in this section for assessing taxes due, to the assessment of the taxes after the time prescribed by this section; or

(5) the tax is a use tax imposed under Chapter 36 of this title, or a local use tax administered and collected by the department on behalf of a local jurisdiction, and the assessment of the use tax is the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within twelve months after the department receives the information, but no later than seventy-two months after the last day the use tax may be paid without penalty.

(D)(2) Taxes due to an understatement of taxes resulting from adjustments of the Internal Revenue Service also may be determined and assessed after the thirty-six month limitation if:

(a) except as provided in subitem (b), in the case of income, estate, and generation skipping transfer taxes, the taxes are assessed before one hundred eighty days after the department receives notice from the taxpayer of a final determination of a tax adjustment made by the Internal Revenue Service; or

(b) in the case of individual income tax returns described in subitem (4)(c) below, the taxes are assessed before one hundred eighty days after the department receives notice of the tax adjustment from the Internal Revenue Service or the taxpayer, whichever occurs first.

(2) A person, including a pass-through entity, who conducts a trade or business, other than a trade or business of being an employee, shall notify the department in writing of all changes in taxable income reported to the Internal Revenue Service when the taxable income is changed by the Internal Revenue Service. Notification to the department must be made before one hundred eighty days after a final determination of a tax adjustment is made by the Internal Revenue Service.

(3) Notwithstanding a restriction on filing a claim for refund provided in subsection (F), a person may file a claim for refund resulting from an overpayment due to changes in taxable income made by the Internal Revenue Service, if the claim for refund

SECTION 12-39-250. Duty to correct assessments and other errors; duplicates; manner of effecting corrections; adjustments in valuation and assessment for fire damage.

(A) At any time before the tax is paid and upon order of the assessor or Board of Appeals, the county auditor shall correct upon the duplicate for any tax year the assessment of real property on which the valuation of the real property was so excessive as to constitute an invalid assessment. At any time prior to payment of the tax the auditor shall also correct upon the duplicate for any tax year any errors that may be discovered that were made by county or state officers. At any time during the current tax year and before payment of the tax the auditor further shall correct other errors that may appear in the duplicate. At any time before the tax is paid the auditor shall also correct other errors in the duplicate when such errors invalidate or make void the collection of the tax reflected by reason of such error. If the correction results in a reduction or withdrawal of the taxes assessed or levied, the correction shall be in the form of an abatement and a record of such correction and the reasons therefor shall be maintained in an abatement book. When any personal or real property has been entered for taxation in the wrong locality, the auditor shall correct the error at any time prior to payment of the tax and charge such tax in the correct locality. Any corrections made in the duplicate by the auditor shall be entered on both the auditor's and treasurer's duplicate, except that in the case of a reduction of any assessment or tax, the auditor may furnish the treasurer with a certificate of reduction.

(B) Notwithstanding any other provision of law, the county tax assessor or the County Board of Assessment Appeals, upon application of the taxpayer, must order the County Auditor to make appropriate adjustments in the valuation and assessment of any real property and improvements which have sustained damage as a result of fire provided that the application for correction of the assessment is made prior to payment of the tax.

HISTORY: 1962 Code Section 65-1779; 1952 Code Section 65-1779; 1942 Code Section 2727; 1932 Code Section 2727; Civ. C. '22 Section 459; Civ. C. '12 Section 407; Civ. C. '02 Section 366; G. S. 247; R. S. 299, 300; 1881 (17) 1015; 1931 (37) 3; 1934 (38) 1222; 1982 Act No. 287, Section 1; 1997 Act No. 146, Section 2.

BRUNTY LAW FIRM, INC.

P.O. Box 70907
MYRTLE BEACH, SC 29572
PHONE: (843) 449-1800
FAX: (843) 492-8678
mbrunty@bruntylaw.com

March 2, 2010

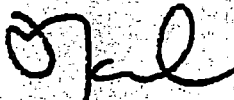
Horry County Assessor's Office
1301 Second Ave-Suite 1C08
Conway, SC 29526

Re: Tax Appeals

Dear Sir or Madam:

I am enclosing three (3) appeals on behalf of my clients, the owners of tracts of land in Little River. The explanation of the appeals is attached; however, I will point out that it appears the previous "parent" tract's value of \$683,000 was assigned to these three parcels, which were part of that larger tract. Obviously, this needs to be corrected as soon as possible.

Sincerely,



Mark A. Brunty

MAB/mm
Enclosures



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

Date: February 18, 2010

From: Mark A. Brunty

TO: ASSESSOR

SUBJECT: REQUEST FOR CONFERENCE

TAX MAP NUMBER: 130-00-01-042

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

Current appraised value of property is

\$ N/A

I feel appraised value of property should be

\$ N/A

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

The tax value of the property is misstated. This parcel is one of three parcels that was given the value of the previous parent tract. The tax value of the parent tract was \$663,000. This parcel, and three of the other four parcels that were split from the parent tract, was assigned a value of \$663,000. 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 [Signature]

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 \$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 [Signature]

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, BALLEW V. SHIPPER, Horry County, SC REGISTRAR OF
DEEDS
NOT RECORDED
RECORDED

STATE OF SOUTH CAROLINA
COUNTY OF HORRY

QUITCLAIM DEED

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 Nixon's Corner, containing 3.39 acres more or less, being as it sits 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 is a portion of property conveyed to Charles Bellamy by Floyd and Estle Bellamy by deed 2/1/51, recorded in Deed Book 201 at page 362 and then later conveyed from Lela Bellamy estate to heirs in deed book 3207, page 2090 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

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

Grantor's Address: Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, SC 29566

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

TO HAVE AND TO HOLD all and singular the said premises before mentioned unto the said
BCTUND 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 or 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]
2nd 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 appear 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 Horry County.
Showing Horry County Tax Map Number 143-00-02-042

was transferred by Thomas J. Sullivan 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 shareholder, partner, or owner of the entity, or as a transfer to a trust or as a distribution to a trust beneficiary.

(c) _____ exempt from the deed recording fee because (See below) (see section of affidavit):

(If exempt, please state below 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 independently exist at the time of the original sale and was the purpose of this sale 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 the lien or encumbrance is:

6. The deed recording fee is computed as follows:

(a) Place the amount listed in Item 4 above here: \$5.00

(b) Place the amount listed in Item 5 above here: \$5.00
(If no amount is listed, place zero here.)

(c) Subtract line 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 12-24-70, I state that I am a responsible person who was connected with the transaction on _____

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

Thomas J. Sullivan
Deponent's Person Connected with the Transaction

William J. Smith
Print or type the above name here

SWORN to before me this 4

day of Oct year of 2007

Notary Public for S.C.

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 Mesne 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

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

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

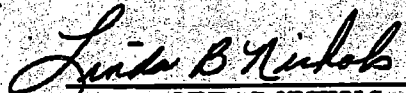
Sheila B. Goff
3682 Sea Mountain Highway
Little River, S.C. 29566

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

Witness the execution hereof by the Grantors herein this 3rd day of
July, 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


Notateigh Munter


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, depose and says:

1. I have read the information on this affidavit and I understand such information.
2. The property being transferred is located at
bearing Horry County Tax Map Number 130-08-01-04B, was transferred
by Linda B. Nishak, Bobby S. Ballery and Sheila B. Gott
to Tammy T. Ballery on 1-3-07
3. Check one of the following: The deed is
(a) ☒ subject to the deed recording fee as a transfer for consideration paid or to be
paid in money or money's worth.
(b) ☒ 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:
(If no amount is listed, place zero here.) 0
- (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 Representative

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

SWORN to before me this 8
day of January year of 2007
John A. Smith
Notary Public for South Carolina
My Commission Expires: 9-1-08

Sheila B. Gott
Responsible Person Connected with the Transaction
Sheila B. Gott
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.

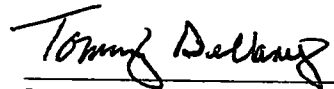
Horry County Assessor,

Respondent,

CERTIFICATE OF COUNSEL

The undersigned certified that this Second Amended Record on Appeal complies with Rule 211(b), SCACR.

March 15, 2017



Tommy J. Bellamy
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

Horry County Assessor,

Respondent,

v.

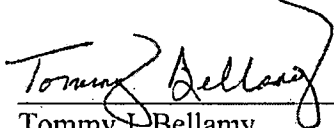
Tommy J. Bellamy,

Appellant.

PROOF OF SERVICE

I certify that I have served the Appellant Second Amended Record on Appeal on Horry County Assessor by personally delivering a copy of it to his attorneys of record, Arrigo Paul Carotti, Esquire, at his office at Horry County Attorney Office 1301 Second Avenue Conway, South Carolina 29525 and Emma Ruth Brittain, Attorney at Law, at her office at 1314 Professional Drive Myrtle Beach, South Carolina 29577 on March 15, 2017.

March 15, 2017



Tommy J. Bellamy
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

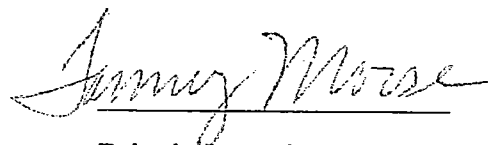
Horry County Assessor-----Respondent

Tommy J. Bellamy-----Appellant

Acceptance of Service

I certify that I have received 2 copies of the Appellant Second Amended Record on Appeal, 2 copies of the Final Brief of Appellant and 2 copies of the Appellant Return to the Motion to Dismiss. Service on Horry County Assessor by personally delivering these copies to his attorney of record, Emma Ruth Brittan, Attorney at Law at her office at 1314 Professional Drive Myrtle Beach, South Carolina 29577.

March 15, 2017

 3/16/17

Brittain Law Firm
1314 Professional Drive
Myrtle Beach, South Carolina, 29525

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM HORRY COUNTY

Case No 2015-002255

Tommy J. Bellamy-----Petitioner

Vs.

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 Petitioner

Attorney for Respondent

Arrigo Paul, Esquire
Horry County Attorney Office
1301 Second Avenue
Conway, South Carolina, 29526
843 915-5040

Emma Ruth Brittain, Attorney at Law
1314 Professional Drive
Myrtle Beach, South Carolina, 29577

INDEX- CONTINUED

Respondents Exhibit List-----	1
17. Notice of Intent to Appeal and Request for Contested Case Hearing with Administrative Law Judge-----	78-81
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
Certificate of Appellant-----	89
Certificate of Counsel-----	90
Acceptance of Service-----	91
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.
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 assessment s 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.

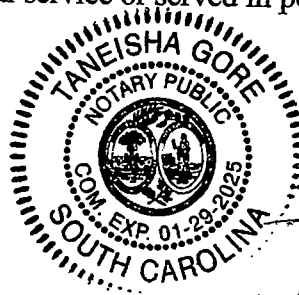
Tommy Bellamy Tommy J. Bellamy

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:

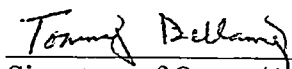
I was unable to pay the taxes because of economy I lost my job. The property was sold at tax auction and I had 1 year to redeem it.

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

Revised 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

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 # [REDACTED] 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 10th day of February, 2010

BCFUND, LLC

W - [Signature] (SEAL)
By: William O. Smith
Its: OWNER

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

[Signature]
Diane 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.

[Signature]
Diane L. Smith

Sworn to and subscribed before me
this 10th 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 Horry County Tax Map Number 21300001220, was transferred on February 8, 2010 by BCFUND, LLC

to Tommy J. Bellamy

3. Check one of the following: The deed is

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

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

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

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):

- (a) ☐ The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of _____
- (b) ☐ The fee is computed on the fair market value of the realty which is _____
- (c) ☐ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____

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

6. The deed recording fee is computed as follows:

- (a) Place the amount listed in item 4 above here: _____
- (b) Place the amount listed in item 5 above here: _____
(If no amount is listed, place zero here.)
- (c) Subtract line 6(b) from Line 6(a) and place result here: _____

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

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

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

SWORN to before me this 10th

Day of February year of 2010

Notary Public for South Carolina
My Commission Expires

My Commission Expires: May 27, 2018

Responsible Person Connected with the Transaction

William D. Smith

Print or type the above name here

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

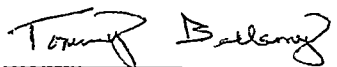
My reason and documentation to support this claim is as follows:

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

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

Tommy J. Bellamy -----Appellant

v.

Horry County Assessor-----Respondent

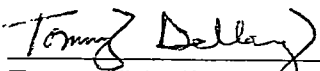
CERTIFICATE OF APPELLANT

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

May 7, 2017

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

Tommy J. Bellamy -----Appellant

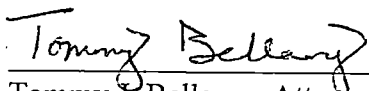
v.

Horry County Assessor-----Respondent

CERTIFICATE OF COUNSEL

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

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

AUG 24 2017

S.C. SUPREME COURT

Tommy J Bellamy-----, Appellant

v.

Horry County Assessor-----, Respondent

FINAL BRIEF OF APPELLANT

Tommy J. Bellamy Attorney Pro se
3658 Sea Mountain Highway,
Little River, South Carolina 29566
843 457-3625

TABLE OF CONTENTS

Table of Authorities _____	ii
Statement of Issues on Appeal _____	3
Facts _____	4...5
Arguments _____	6...7
Conclusion _____	8
S.C. Code Ann. § 12-39-250 (1962) _____	9
S.C. Code Ann. § 12-54-85 (1995) _____	9

STATEMENT OF ISSUES ON APPEAL

- 1. Was the increase in taxes due to a countywide reassessment in 2007?**
- 2. What was the date of valuation of property?**
- 3. Was the reassessment increased as the result to property being improved?**
- 4. Was an Assessable Transfer of Interest (ATI) due to increase in taxes?**
- 5. Was the County Assessor's fair market value of my property reasonable?**
- 6. Was my property entitled to any cap limiting an increase in its taxable value?**
- 7. Was my property entitled to any exemptions?**

FACTS

1. This claim was based on the fact that there was a gross error in tax assessment of five times as much as the usual Tax assessment. The Assessor's Office increased the taxes by grossly reassessing the property with more value than worth and made it impossible for Tommy Bellamy to pay the taxes (**Exhibit 4: Horry County Real Estate Notice 2008**) (R.pp.8-10),
see (R.pp.60-62), (R.pp.71-73), (R.pp.74-77)
2. Tommy Bellamy, TMS# 130-00-01-220 in tax year 2008 and 2009. (**Exhibit 5: Horry County Delinquent tax record** (R.p.11)
(**Exhibit 3: Quit Claim Deed Tommy Bellamy to LLC October 4, 2007**) (R.p.5-7)
3. Property was appealed by Tommy Bellamy in March of 2010. (**Exhibit 7: Tommy Bellamy's Request for appeal March 2010, May 12, 2015**) (R.pp.15-17),
(R.pp.47-51), see (R.pp.52-53), (R.p.55) (R.pp.63-66)
The property was appealed by Tommy Bellamy's, Attorney Mark Brunty in March 2010.
(**Exhibit 8 Attorney Mark Brunty's Tax Appeal March 2010**) (R.pp.18-25), see (R.pp.67-70)
4. (**Exhibit 6: Quit Claim Deed LLC to Tommy J. Bellamy February 10, 2010**)
(R.pp.12-14)
5. Horry County Government & Justice Center received email confirming request for an appeal. (**Exhibit 9, see Respondent's exhibit list number 21, Email from Mark Brunty to Horry County Tax Assessor, Arrigo Carotti dated October 20, 2010**) (R.pp.26-29)
6. Horry County Tax Assessor continued to deny the appeals. Tax Assessor finally approved reassessment of property (**Exhibit 10, Real Estate Notice October 2010**) Tax Assessor denied refund. (R.p.30-38)

7. Tommy Bellamy redeemed the property at auction (**Exhibit 11, Delinquent tax department and redemption form see cashier's check from Tommy Bellamy for \$30,754.53 paid on December 2010**) (R.p37)
8. Final appeal to Horry County Board of Assessment Appeals on May 12 2015 (**Exhibit 7 final appeal**) (R.pp.15-17)
9. **Horry county Property Tax Penalty Appeals Board:** Ordered, date of hearing March 31, 2015. Taxpayer's request is denied. (**Exhibit 1 denied appeal**) (R.p3), (R.p54)
10. **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**) (R.p.4)
10. The decision of that Appeal was received by Tommy J. Bellamy in US Mail on September 8, 2015. The Appeal was mailed within 30 days to the Administrative Law Judge. The Administrative Law Judge denied the appeal due to failure to meet 30 day time limit. (**Exhibit 2 Tommy J. Bellamy appeal to Administrative Law Judge**). (R.pp.40-41), (R.pp.42-44), (R.pp.45-46)

Argument

1. Because there was a countywide reassessment in which property values were reassessed in December 31, 2007. The first year the new assessed value could be implemented would be for 2008 taxes, which would likely be due on or around January 15, 2009. During the five years between assessments, all valuations are based upon the last reassessment date. **Therefore, if you are trying to appeal your 2011 property taxes, you must use December 31, 2007 as your assessment date.**

2. Because the South Carolina General Assembly introduced: Assessable Transfer of interest (ATI) this concept enacted the South Carolina Real Property Valuation Reform Act in 2006 (the "2006 Act"). ATI occurred when the property was transferred by Tommy Bellamy for \$5.00 to a LLC on October 7, 2007 and transferred back from LLC to Tommy Bellamy for \$5.00 on February 2010. When an ATI occurs, the date of valuation shall be December 31st of the year of the ATI (however, in accordance with state law, the property will not be reassessed until the year following the ATI). **The date of valuation would become December 31, 2007 and would remain at this date until the next county-wide reassessment. The property was allegedly transferred into a new LLC owned by Tommy Bellamy. LLC was never established however, there is an established LLC with similar name that is held by Assessor's Office.**

3. Because another date of valuation concept from the 2006 Act is that if an improvement occurs to real property, then the date of valuation shall be December 31st of the year in which

such improvement occurs. In order to be taxable, an improvement must be completed and fit for the use for which it is intended. **No improvements were started on the property.**

4. Because after examining of the public tax records, determined that the property was not being taxed at a rate similar to comparable properties. **The property was not fairly reassessed.**

5. Because the 2006 Act placed a 15% limit on the amount a county assessor may increase the taxable value of real property upon performing a countywide reassessment. **No record of ATI or improvement recorded in county records.**

6. Because the property was assessed on an agricultural exemption in prior years before countywide reassessment with a significantly lower tax liability. **The property was not reassessed in countywide assessment as agricultural commercial.**

7. Because the taxes prior to countywide reassessment were at the lowest possible ratio and should reduce the tax liability. Assessment ratios are set by the General Assembly, so only an amendment to such ratio by the General Assembly, can effect a change. In general, assessment ratios are as follows:

4% - Residential primary residence and privately owned agricultural properties.

Conclusion

The Horry County Tax Assessor's office is in violation of section S.C. Code Ann. § 12-39-250 (1962). Duty to correct assessments and other errors; duplicates; manner of effecting corrections; adjustments in valuation and section S.C. Code Ann. § 12-54-85 (1995)

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, S.C. Appellant Court 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 Attorney Pro se
3684 Sea Mountain Highway
Little River, S.C. 29566
843 457-3625

June 4, 2016

THE STATE OF SOUTH CAROLINA

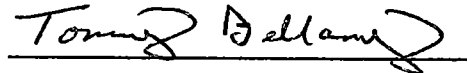
In The Court of Appeals

APPEAL FROM Horry COUNTY

Case No. 2015-002255

Certificate of Service

I Tommy J. Bellamy signs this true statement of Final Brief of Appellant to be served on each party and the affected agency or county official as addressed below, in accordance with rule 5, proof of service, certified by United States Postal Service: June 4, 2016.



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

Thomas & Brittain, P.A
Attorney at Law
1314 Professional Drive
Myrtle Beach, South Carolina 29577

Horry County Assessor's Office
1301 Second Avenue
Conway, S.C.

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

Horry County Assessor,

Respondent,

v.

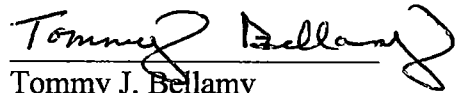
Tommy J. Bellamy,

Appellant.

CERTIFICATE OF COUNSEL

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

March 15, 2017


Tommy J. Bellamy
3684 Sea Mountain Highway
Little River, South Carolina 29000
(843) 457-3625
Attorney for Appellant

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM HORRY COUNTY

Case No. 2015-002255

Horry County Assessor,

Respondent,

v.

Tommy J. Bellamy,

Appellant.

PROOF OF SERVICE

I certify that I have served the Final Brief of Appellant on Horry County Assessor by depositing a copy of it in the United States Mail, postage prepaid, on March 15, 2017 addressed to his attorneys of record, Emma Ruth Brittain, Attorney at Law 1314 Professional Drive Myrtle Beach, South Carolina, 29577 and Arrigo Paul Carotti, Esquire Horry County Attorney Office 1301 Second Avenue Conway, South Carolina, 29525.

March 15, 2017



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

ATTACHMENT B

RECEIVED

AUG 24 2017

S.C. SUPREME COURT

The South Carolina Court of Appeals

Tommy J. Bellamy, Appellant,

v.

Horry County Assessor, Respondent.

Appellate Case No. 2015-002255

ORDER

This case was dismissed due to Appellant's failure to serve and file a second amended record on appeal as required by this court's October 25, 2016 order. Appellant has filed a petition for rehearing. This court takes the opportunity to clarify that although Appellant requested this court to "place substitutions" in the record, this court is not able to do that for Appellant. As noted in this court's previous order, Appellant is required to make the required substitutions himself and serve and file a second amended record on appeal. Within twenty days of the date of this order, Appellant shall serve the second amended record on appeal that includes the correct and full matters designated by both parties. This court will act on the petition for rehearing upon receipt of the amended record on appeal or the expiration of twenty days, whichever occurs first.


FOR THE COURT

Columbia, South Carolina

cc:

Tommy J. Bellamy

Arrigo Paul Carotti, Esquire

FILED

February 9, 2017

THE STATE OF SOUTH CAROLINA

In The Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Honorable H. W. Funderburk, Jr., Administrative Law Judge
Case No.: 2015-002255

Tommy J. Bellamy Appellant

vs.

Horry County Assessor Respondent

**RESPONDENT Horry COUNTY ASSESSOR'S RETURN
TO APPELLANT'S MOTION TO REHEAR**

July 10, 2017

Emma Ruth Brittain, Esquire
S.C. Bar No. 5298
THOMAS & BRITTAİN, P.A.
1314 Professional Drive
Post Office Box 1290
Myrtle Beach, South Carolina 29578
Telephone: (843) 692-2628
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E-mail: erbrittain@myrlaw.com
Attorneys for Respondent

The Respondent, Horry County Assessor, respectfully moves the Court for an order denying Appellant's Motion to Rehear his prior Motion to Reinstate the instant appeal on the grounds that the Court has neither overlooked nor misapprehended the relevant points before it in this matter. Moreover, Appellant has included a document in its most recent Motion, of unknown origin and signed by him, that is not a part of the Horry County Assessor's file, and is not listed in the Designations of Matter to be Included in the Record on Appeal. Appellant has also, again, failed to include the final page containing Horry County's findings of Law, Fact and Conclusion, as designated by Respondent for inclusion in the Record on Appeal.¹

Rule 210(c), SCACR, provides: "The Record on Appeal shall include all matter designated to be included by any party under Rule 209 and shall comply with the requirements of Rule 267." Appellant's filing repeatedly failed to comply with the South Carolina Appellate Court Rules. Additionally, as referenced above Appellant's Motion to Rehear includes a document of unknown origin that is not a part of Horry County's file regarding this matter. If the Court finds it helpful in deciding this matter, the County Assessor's Office is willing to submit an Affidavit in this regard.

In summary, Rule 210(g), S.C.A.C.R. requires that "Appellant or his counsel shall certify that the Record on Appeal contains all material proposed to be included by any of the parties and not any other materials." The Court properly denied Appellant's Motion to Reinstate for

¹ Respondent filed its first Motion to Dismiss Appeal for Failure to Comply with the South Carolina Appellate Court Rules on June 16, 2016, noting that the Record on Appeal was incomplete and did not contain all of the items designated by Respondent in its Designation of Matter. Appellant filed a Motion to Reinstate the Appeal on December 8, 2016. A second Motion to Dismiss Appeal for Failure to Comply with the South Carolina Appellate Court Rules was filed on February 28, 2017, noting Appellant's Second Amended Record on Appeal still did not include documents noted in the Respondent's Designation of Matter and it was almost identical to the original incomplete Record on Appeal. The Court issued an Order filed April 27, 2017, ordering the Appellant to serve and file a supplemental record on appeal addressing the deficiencies brought to the Court's attention. On June 26, 2017, the Court issued its Order finding that Appellant had still failed to cure the deficiencies contained in the Record on Appeal in the second submission and therefore there was no basis for granting Appellant's petition to reinstate the appeal. Appellant has now filed a "Motion to Rehear" its Motion to Reinstate the Appeal, requesting the Court to reinstate the appeal on grounds that there were "points that were overlooked or misapprehended by the Court."

Appellant's failure to cure deficiencies in the Record, and his Motion to Rehear the Motion to Reinstate should be denied.

Based on the above, Respondent Horry County Assessor respectfully requests the Court deny the Appellant's petition to rehear the Motion to Reinstate the appeal.

Respectfully submitted,



Emma Ruth Brittain, Esquire

S.C. Bar No. 5298

THOMAS & BRITTAIN, P.A.

1314 Professional Drive

Post Office Box 1290

Myrtle Beach, South Carolina 29578

Telephone: (843) 692-2628

Facsimile: (843) 692-0928

E-mail: erbrittain@myrlaw.com

Attorneys for Respondent

July 10, 2017

IN THE STATE OF SOUTH CAROLINA

IN THE COURT OF APPEALS

APPEAL FROM THE STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT

Honorable H. W. Funderburk, Jr., Administrative Law Judge

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

Tommy J. Bellamy.....Appellant

vs.

Horry County Assessor.....Respondent

PROOF OF SERVICE

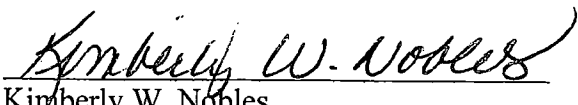
I certify that I have served the Respondent Horry County Assessor's Return to Appellant's Motion to Rehear by depositing a copy of it in the United States mail, postage prepaid, on July 10, 2017, addressed to the *pro se* Appellant as follows:

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

And a copy served on:

Arrigo P. Carotti, Esquire
Horry County Attorney
Post Office Box 1236
Conway, South Carolina 29528

July 10, 2017


Kimberly W. Nobles
Thomas & Brittain, P.A.
Post Office Box 1290 (zip 29578)
1314 Professional Drive (zip 29577)
Myrtle Beach, South Carolina
Telephone: 843-692-2628
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ATTACHMENT C

RECEIVED

AUG 24 2017

S.C. SUPREME COURT



The South Carolina Court of Appeals

JENNY ABBOTT KITCHINGS
CLERK

V. CLAIRE ALLEN
DEPUTY CLERK

POST OFFICE BOX 11629
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1220 SENATE STREET
COLUMBIA, SOUTH CAROLINA 29201
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July 12, 2017

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

Re: Tommy Bellamy v. Horry County Assessor
Appellate Case No. 2015-002255

Dear Mr. Bellamy:

We decline to act on the appellant's motion to rehear filed July 3, 2017. The appellant's petition to reinstate was denied by this Court on June 26, 2017. Pursuant to Rule 221 (c) of the South Carolina Appellate Court Rules, we decline to act on the subsequently filed motion. The remittitur will be sent pursuant to Rule 221 (b), SCACR.

Very truly yours,

V. Claire Allen, Deputy

CLERK

cc: Arrigo Paul Carotti, Esquire
Emma Ruth Brittain, Esquire

ATTACHMENT D

RECEIVED

AUG 24 2017

S.C. SUPREME COURT

THE STATE OF SOUTH CAROLINA

In the Court of Appeals

APPEAL FROM HORRY COUNTY

Case No.2015-002255

Tommy J. Bellamy-----Appellant

v.

Horry County Assessor-----Respondent

APPELLANT'S MOTION TO REHEAR

Tommy J. Bellamy, Attorney Pro se
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Little River, South Carolina, 29566
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Attorney for Appellant

Attorneys for Respondent

Arrigo Paul Carotti, Esquire
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843 915-5040

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

To the Honorable South Carolina Court of Appeals, the Appellant, Tommy J. Bellamy, Attorney Pro se, moves pursuant to Order filed on June 26, 2017, Whereas, the Court denied the petition to reinstate, the court found no basis for granting the petition to restate. According to the Order, the Appellant failed to cure deficiencies that the Respondent contend were left out of the Second Record on Appeal.

The motion to rehear the petition to reinstate is filed within 15 days after the order was filed on June 26, 2017. The Appellant files this petition for rehear under Rule 221. This petition for rehear is in accordance with Rule 240,

The motion to rehear petition to reinstate is due to particularity the points that were overlooked or misapprehended by the court.

A. On May 8, 2017, the Appellant filed the Supplemental Record on Appeal as requested by the court. The Supplemental Record on Appeal was served on Respondent's attorney of record, Emma Ruth Brittain, Attorney at Law at her office at 4614 Oleander Drive, Myrtle Beach, South Carolina 29577. The Appellant filed and served the Supplemental Record on Appeal to the respondent that contained all requested deficiencies in the Respondent's complaint as numbered below:

- (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.

B. The Respondent provided no motive to deny acceptance of two out of the five documents provided by the Appellant. The Respondent complained that the Appellant failed to provide 2 documents as listed The Appellant provided all documents that were listed in the complaint and included the documents as listed below in the Supplemental Record on Appeal.

- (2) Request for refund from Tommy J. Bellamy Submitted March 20, 2015
- (4) Letter from Dana B. Fogner to Tommy Bellamy dated October 8, 2014

C. The materials contained in the Supplemental Record and the Second Amended Record on Appeal contain corrections of all exhibits, orders and any document in the Appellant's

possession. The matters were previously designated and included in the designation of matter by the party in this matter under Rule 209 and 210. 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 complies with Rule 211(b), SCACR.

The Appellant moves the court for an order to rehear the petition to reinstate. The Appellant prays that the Court compel the Respondent to provide the court proof of the alleged deficiencies in the documents in the claim that the Appellant have provided improper documents.

June 30, 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

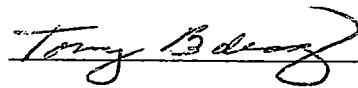
Case No. 2015-002255

Horry County Assessor-----Respondent

Tommy J. Bellamy-----Appellant

CERTIFICATE OF SERVICE

The undersigned hereby certifies that this Motion to Rehear was served hand delivered to the Respondent's Attorney office at the address this date June 30, 2017. Emma Ruth Brittain, Attorney at law 1314 Professional Drive Myrtle Beach, South Carolina, 29577



Tommy J. Bellamy, Attorney Pro se
3684 Sea Mountain Highway

Little River, South Carolina,

The South Carolina Court of Appeals

Tommy J. Bellamy, Appellant,

v.

Horry County Assessor, Respondent.

Appellate Case No. 2015-002255

ORDER

After careful consideration of the petition to reinstate, the Court finds Appellant has still failed to cure the deficiencies contained in the record on appeal. Accordingly, there is no basis for granting the petition to reinstate and the petition is denied.¹

Paul E. Short, Jr.

J.

H. Bruce Wain

J.

U. Ke

J.

Columbia, South Carolina

cc:

Tommy J. Bellamy
Arrigo Paul Carotti, Esquire
Emma Ruth Brittain, Esquire

FILED

June 26, 2017

¹ Because the petition to reinstate is denied, this court need not act on Respondent's "motion to dismiss the appeal and dismiss Appellant's petition to reinstate the appeal."