

COWARD HICKS & SILER

Kimberly R. Coward
Board Certified Specialist in
Real Property Law: Residential Transactions

Post Office Box 1918 (Mail)
211 Cashiers School Road (Overnight Mail)
Cashiers, NC 28717
Phone: 828-743-2401
Facsimile: 828-743-2403

April 1, 2022

Jackson County Board of Commissioners
Attn: Angie Winchester, Clerk to the Board
401 Grindstaff Cove Road
Sylva, NC 28779
angiewinchester@jacksonnc.org

Re: Warranty Deed recorded in Book 2329, Page 1219, Jackson County Registry

To Whom It May Concern:

Please note, when the above-referenced deed was recorded on March 15, 2022 in Book 2329, Page 1219, the revenue was incorrectly listed as \$20.00 when in fact there was no revenue due. (See attached Affidavit of Correction filed in Book 2330, Page 769). We request that the \$20.00 be returned to Coward, Hicks and Siler, P.A.

Please call me should you have questions or concerns regarding the above.

Very truly yours,


Kimberly R. Coward

KRC/sn

Attachment

Angie Winchester

Subject:

FW: REFUND OF REVENUE FOR SEIBER DEED

Attachments:

Book 2329 Page 1221 Seiber to Seiber.pdf; Book 2330 Page 769 Afft of Correction.pdf

Good afternoon! The attached deed was e-recorded on 3/15/2022. Although it was prepared and shows \$0.00 Revenue, a consideration fee of \$20 was entered when e-recorded and paid erroneously. The attached Affidavit of Correction gives notice of such error. Could you please coordinate a date with the commissioners for a hearing. Thank you and if anyone has any questions, please let me know.

Shandra Sims
Register of Deeds of Jackson County
401 Grindstaff Cove Road, Ste 108
Sylva, NC 28779
(828) 586-7533

E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties by an authorized county official.

E-mail correspondence to and from this address may be subject to the North Carolina Public Records Law and may be disclosed to third parties by an authorized county official.

ized county official.

AFFIDAVIT OF CORRECTION OF TYPOGRAPHICAL OR OTHER MINOR ERROR
[N.C.G.S. 47-36.1]

Prepared by: Kimberly R. Coward, Attorney at Law, Cashiers, NC 28717

Each undersigned Affiant, jointly and severally, being first duly sworn, hereby swears or affirms that the Warranty Deed recorded on March 15, 2022, in Book 2329, Page 1219, Jackson County Registry, by and between Russell A. Seiber and wife, Leslie J. Hines, n/k/a Leslie J. Seiber contained the following *typographical or other minor error*:

The Warranty Deed recorded on March 15, 2022, in Book 2329, Page 1219, contained a minor error stating a \$20.00 Revenue Tax when in fact there were none.

Affiant makes this Affidavit for the purpose of giving notice correcting the above-described instrument as follows:

\$0.00 Revenue Tax should have been listed on the above-described Warranty Deed.

Affiant is knowledgeable of the agreement and the intention of the parties in this regard. Affiant is the (check one)

- Drafter of original instrument being corrected
 Closing attorney for transaction involving instrument being corrected
 Attorney for grantor/mortgagor named above in instrument being corrected
 Owner of the property described in instrument being corrected
 Other (Explain: _____)

A copy of the original instrument (in part or in whole) () is / () is not attached.



Signature of Affiant

Print or Type Name: Kimberly R. Coward

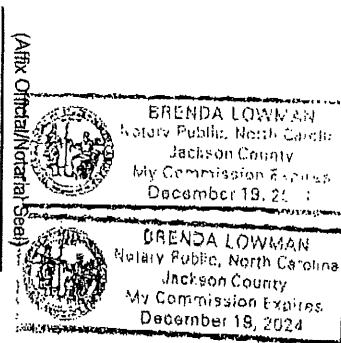
State of North Carolina County of Jackson

Signed and sworn to (or affirmed) before me, this the 25 day of March, 2022.

My Commission Expires:

12/19/2024

Brenda Lowman
Notary Public



Submitted electronically by "Coward Hicks & Siler"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Jackson County Register of Deeds.

Type: WARRANTY DEED
Recorded: 3/15/2022 3:11:56 PM
Fee Amt: \$46.00 Page 1 of 3
Revenue Tax: \$20.00
Jackson County, NC
Shandra Sims Register of Deeds

BK 2329 PG 1219 - 1221



Mar - 15 2022 LP

This instrument prepared by:
Kimberly R. Coward, a licensed
North Carolina Attorney
Coward, Hicks & Siler, P. A.
Post Office Box 1918
Cashiers, NC 28717

Rev. \$0.00; improved; primary residence
PIN: 7563-17-7974; whole transfer

TITLE TO LAND DESCRIBED HEREIN
NOT CERTIFIED UNLESS WRITTEN
OPINION IS RENDERED

STATE OF NORTH CAROLINA

COUNTY OF JACKSON

WARRANTY DEED

THIS WARRANTY DEED is made this 15 day of March, 2022, by and between RUSSELL A. SEIBER and LESLIE J. HINES, n/k/a LESLIE J. SEIBER, of P.O. Box 2683, Cashiers, NC 28717, hereinafter referred to collectively as "Grantor," and RUSSELL A. SEIBER and wife, LESLIE J. SEIBER, of P.O. Box 2683, Cashiers, NC 28717, hereinafter referred to collectively as "Grantee." The terms grantor and grantee shall be used as neuter singular designation of the parties hereto, their personal representatives, heirs, successors and assigns.

WITNESSETH:

That the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple, all that certain lot or parcel of land situated in Hamburg Township, Jackson County, North Carolina, and more particularly described as follows:

BEING ALL of Lot 1, containing 4.047 acres, as shown on a plat thereof prepared by David E. Summey, P.L.S., dated February 14, 2001, and recorded in Plat Cabinet 18, Slide 389, Jackson County Registry, to which reference is specifically made.

ALSO BEING all of the same lands described in that certain deed recorded in Book 1962 Page 5, Jackson County Registry, to which reference is specifically made.

TOGETHER WITH all appurtenances and SUBJECT TO all restrictions, reservations and exceptions as shown on the above-referenced plat and as set forth in the above-referenced deed and the instruments referenced therein, and of public record.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee in fee simple, subject to the reservations, exceptions and limitations contained herein.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor, will warrant and defend the title against the lawful claims of all persons whomsoever except for the exceptions hereinafter stated.

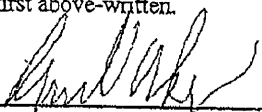
Title to the property hereinabove described is conveyed subject to the following exceptions:

Exceptions and reservations contained in this deed and/or in instruments referenced herein.

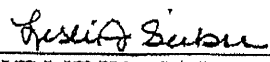
Easements and rights-of-way for public and private roads and utilities, of public record.

Lien of ad valorem taxes for the current year and subsequent years, not yet due and payable.

IN WITNESS WHEREOF, the Grantor has hereunto set its hands and seals, the day and year first above-written.



RUSSELL A. SEIBER (SEAL)



LESLIE J. HINES, n/k/a LESLIE J. SEIBER (SEAL)

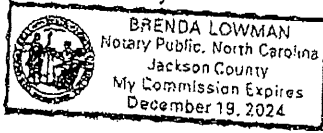
[NOTARY ACKNOWLEDGEMENT IS ON PAGE 3]

STATE OF North Carolina
COUNTY OF Jackson

I, a Notary Public of Jackson County and the State aforesaid, certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she signed the foregoing document: RUSSELL A. SEIBER and LESLIE J. HINES, n/k/a LESLIE J. SEIBER.

DATE: 3/15/2023

(OFFICIAL SEAL)



Brenda Lowman
Notary Public

Brenda Lowman
(Printed Name of Notary)

My Commission Expires: 12/19/2024

22-0301/bl

doubled, with most of the additional amount paid to the state. Table 3.1 shows the history of the tax rate.

3.2.6.1.3 REFUNDS AND CORRECTIONS

Someone who claims to have paid more excise tax than was due may file a written refund request with the county commissioners within six months of payment.¹²² The commissioners must hold a hearing within ninety days of the request or at a later date agreed upon by the commissioners and the taxpayer, and the taxpayer may appeal to the N.C. Secretary of Revenue and the superior court.¹²³ Before a tax is refunded, the taxpayer must record a new instrument reflecting the correct tax, and if the tax was paid in the wrong county, the taxpayer must record in that county a statement that no tax was due for that reason and include the grantors' and grantees' names and the book and page numbers of the instrument being corrected.¹²⁴ The register must be notified that it is a corrected instrument, and the register must notify the finance officer and the Department of Revenue that it has been recorded.¹²⁵

The statute is not entirely clear about refund of the state portion of the excise tax, but it implies that when a refund is due, the county refunds both the county and state portions. The statute provides that after paying the refund with any applicable interest, the county must inform the Department of Revenue, and if the department disagrees with the refund, it "may assess the taxpayer for the amount of the refund."¹²⁶

¹²² G.S. 105-228.37(a).

¹²³ G.S. 105-228.37(a), (b). In Mecklenburg County the county commissioners may delegate approval authority to the county manager. If the manager does not approve, the commissioners must hear the appeal. S.L. 2009-110.

¹²⁴ G.S. 105-228.37(e).

¹²⁵ *Id.*

¹²⁶ G.S. 105-228.37(c).