

**Angie Winchester**

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**From:** Heather Baker <heatherbaker@jacksonnc.org>  
**Sent:** Wednesday, July 28, 2021 11:59 AM  
**To:** Angie Winchester  
**Subject:** Fwd: REFUND ON OVERPAID DEED REVENUE/EXCISE TAX  
**Attachments:** Deed Bk 2279 Pg 1700.pdf; Aftt Corr Bk 2308 Pg 1878.pdf

----- Forwarded message -----

From: **Shandra Sims** <[shandrasims@jacksonnc.org](mailto:shandrasims@jacksonnc.org)>  
Date: Wed, Jul 28, 2021 at 11:58 AM  
Subject: REFUND ON OVERPAID DEED REVENUE/EXCISE TAX  
To: Heather Baker - Attorney <[heatherbaker@jacksonnc.org](mailto:heatherbaker@jacksonnc.org)>  
Cc: Kim Coward <[kcoward@cashierslaw.com](mailto:kcoward@cashierslaw.com)>, <[lodwyer@cashierslaw.com](mailto:lodwyer@cashierslaw.com)>, Sheraldean Norris <[snorris@cashierslaw.com](mailto:snorris@cashierslaw.com)>

Good morning, attached please find a copy of an Affidavit of Correction and the Deed it applies to. It appears an overpayment of \$350 was made in excise tax/revenue. Could you please place this on the commissioner's agenda at your earliest convenience. Thank you.

Please let me know if you have any questions or concerns.

--

**Shandra Sims, Deputy**  
**Jackson Co. Register of Deeds**  
**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.

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Type: WARRANTY DEED  
Recorded: 10/14/2020 9:36:15 AM  
Fee Amt: \$440.00 Page 1 of 3  
Revenue Tax: \$414.00  
Jackson County, NC  
Joe Hamilton Register of Deeds

BK 2279 PG 1700 - 1702



Oct - 14 2020 Oct - 14 2020 KH

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

**Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds.**

**Rev. \$414.00; unimproved; not primary residence**  
**PIN: 7582-96-2133; whole transfer**

STATE OF NORTH CAROLINA

COUNTY OF JACKSON

WARRANTY DEED

THIS WARRANTY DEED is made this 14<sup>th</sup> day of October, 2020, by and between SAPHIRE VALLEY REALTY AND DEVELOPMENT COMPANY (formerly known as Round Hill Estates, Inc.), a North Carolina corporation, of P. O. Box 40060, Augusta, GA 30909, hereinafter referred to as "Grantor," and WILLIAM R. PARKER and L. MCKAY PARKER, Trustees of the Parker Trust dated May 19, 2017, of 2420 Peachtree Road, Apt. 1146, Atlanta, GA 30305, 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 Cashiers Township, Jackson County, North Carolina, and more particularly described as follows:

BEING ALL of Lot 9, Section EE, Revised, Round Hill, containing 2.40 acres, as shown on a plat thereof prepared by W. Edward Hall, L.S., dated December 19, 2019, and recorded in Plat Cabinet 23, Slide 869, Jackson County Registry, to which reference is specifically made.

ALSO BEING all of the same lands as described in those certain deeds recorded in Book 506, Page 78, Book 2267, Page 1989, and all of the same lands as described in that certain Instrument of Combination recorded in Book 2268, Page 1142, Jackson County Registry, to which reference is specifically made.

TOGETHER WITH a non-exclusive right-of-way over "BECKONRIDGE TRAIL – PRIVATE – 60' R\W" as shown on the above-referenced plat, together with continuations thereof, for purposes of ingress and egress between subject property and U.S. Highway 64.

SUBJECT TO the Declaration of Protective Covenants for Round Hill Subdivision, dated September 16, 1994 and recorded in Book 868, Page 511, Jackson County Registry, as amended by the Amendment to Declaration of Protective Covenants for Round Hill Subdivision, dated December 15, 1999 and recorded in Book 1100, Page 371, Jackson County Registry, to which reference is specifically made.

In accepting this conveyance, the Grantee herein acknowledges that membership in the Round Hill Association, Inc. is an appurtenance to the property hereinabove conveyed, that the benefits and burden of such membership cannot be severed from the fee to which it is appurtenant, and that said benefits and burden shall run perpetually with the land.

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 hand and seal the day and year first above-written.

SAPPHIRE VALLEY REALTY AND  
DEVELOPMENT COMPANY (formerly known as  
Round Hill Estates, Inc.), a North Carolina  
corporation

By: Richard C. Stargel (SEAL)  
Richard C. Stargel, Vice President

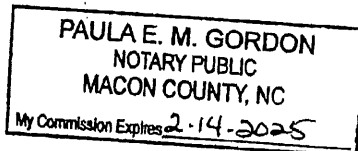
STATE OF North Carolina

COUNTY OF Jackson

I, a Notary Public of macon County and State aforesaid, certify that  
Richard C. Stargel personally came before me this day and acknowledged that he is  
President of SAPPHIRE VALLEY REALTY AND DEVELOPMENT COMPANY  
(formerly known as Round Hill Estates, Inc.), a North Carolina corporation, and that he,  
as Vice President, being authorized to do so, executed the foregoing on behalf of the  
corporation.

Witness my hand and official seal, this the 13<sup>th</sup> day of October, 2020.

(OFFICIAL SEAL)



Paula E. M. Gordon  
Notary Public

Paula E. M. Gordon  
(Printed Name of Notary)

My Commission Expires: 2-14-2025

20-1325/pg

BK 2308 PG 1878 - 1881

**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 October 14, 2020, in Book 2279, Page 1700, Jackson County Registry, by and between Sapphire Valley Realty and Development company (formerly known as Round Hill Estates, Inc.), a North Carolina corporation, to William R. Parker and L. McKay Parker, Trustees of the Parker Trust dated May 19, 2017, contained the following *typographical or other minor error*:

The required Revenue Stamps to be paid for this conveyance should have been \$64.00 not \$414.00, based on a purchase price of \$31,900.00.


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

The required Revenue Stamps for the conveyance described above are \$64.00.

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

- ☒ X \_\_\_ 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) (☒ X \_\_\_) is / (☐ \_\_\_) is not attached.

  
\_\_\_\_\_  
Signature of Affiant  
Print or Type Name: Kimberly R. Coward

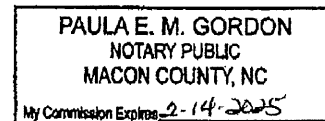
State of North Carolina County of Jackson

Signed and sworn to (or affirmed) before me, this the 27th day  
of July, 2021.

My Commission Expires:

2-14-2025 Paula E. M. Gordon  
Notary Public

(Affix Official/Notarial Seal)



October 3, 2008

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: 10/14/2020 9:36:15 AM  
Fee Amt: \$440.00 Page 1 of 3  
Revenue Tax: \$414.00  
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Joe Hamilton Register of Deeds

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Oct - 14 2020 Oct - 14 2020 KH

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

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30909, hereinafter referred to as "Grantor," and WILLIAM R. PARKER and L. MCKAY  
PARKER, Trustees of the Parker Trust dated May 19, 2017, of 2420 Peachtree Road, Apt. 1146,  
Atlanta, GA 30305, 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 Cashiers Township, Jackson  
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1

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.

BEING ALL of Lot 9, Section EE, Revised, Round Hill, containing 2.40 acres, as shown on a plat thereof prepared by W. Edward Hall, L.S., dated December 19, 2019, and recorded in Plat Cabinet 23, Slide 869, Jackson County Registry, to which reference is specifically made.

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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 hand and seal the day and year first above-written.

SAPPHIRE VALLEY REALTY AND  
DEVELOPMENT COMPANY (formerly known as  
Round Hill Estates, Inc.), a North Carolina  
corporation

By: Richard C. Stargel (SEAL)  
Richard C. Stargel, Vice President

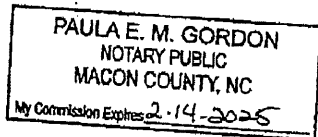
STATE OF North Carolina

COUNTY OF Jackson

I, a Notary Public of macon County and State aforesaid, certify that  
Richard C. Stargel personally came before me this day and acknowledged that he is  
President of SAPPHIRE VALLEY REALTY AND DEVELOPMENT COMPANY  
(formerly known as Round Hill Estates, Inc.), a North Carolina corporation, and that he,  
as Vice President, being authorized to do so, executed the foregoing on behalf of the  
corporation.

Witness my hand and official seal, this the 13<sup>th</sup> day of October, 2020.

(OFFICIAL SEAL)



My Commission Expires: 2-14-2025

Paula E. M. Gordon  
Notary Public

Paula E. M. Gordon  
(Printed Name of Notary)

20-1325/pg



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.<sup>122</sup> 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.<sup>123</sup> 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.<sup>124</sup> 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.<sup>125</sup>

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."<sup>126</sup>

<sup>122</sup> G.S. 105-228.37(a).

<sup>123</sup> 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.

<sup>124</sup> G.S. 105-228.37(e).

<sup>125</sup> *Id.*

<sup>126</sup> G.S. 105-228.37(c).