

**Angie Winchester**

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**From:** Heather Baker <heatherbaker@jacksonnc.org>  
**Sent:** Wednesday, February 17, 2021 9:34 AM  
**To:** Angie Winchester  
**Subject:** Fwd: Refund On Revenue Overpayment  
**Attachments:** Book 2292 Page 1670 Afft Correction.pdf; Book 2280 Page 980.pdf

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

**From:** Shandra Sims <shandrasims@jacksonnc.org>  
**Date:** Wed, Feb 17, 2021 at 9:32 AM  
**Subject:** Refund On Revenue Overpayment  
**To:** Heather Baker - Attorney <heatherbaker@jacksonnc.org>  
**Cc:** Marcia Crawford <mcrawford@chspa.com>

Good morning! I have copied Marcia Crawford with Coward Hicks Siler in Franklin concerning the refund.

Coward Hicks & Siler in Franklin recorded the attached Deed Book 2280 Page 980 where revenue of \$1710 was collected on 10/20/2020. Their office then recorded the attached Affidavit of Correction on 2/16/2021 stating that only \$1110 should have been collected.

Please coordinate a date with the commissioners for a hearing and let us know when they approve the refund of \$600.

Marcia, this will come from the finance office soon after approval.

If you guys have any questions, please let me know. Thank you!

--

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

**401 Grindstaff Cove Road, Ste 108**  
**Sylva, NC 28779**  
**(828) 586-7533**

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Heather C. Baker  
Jackson County Attorney  
401 Grindstaff Cove Rd., Suite A207  
Sylva, NC 28779  
828-631-2210 phone  
828-631-2208 fax

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Doc ID: 006145040002 Type: AFFT  
Recorded: 02/16/2021 at 11:31:08 AM  
Fee Amt: \$26.00 Page 1 of 2  
Jackson County, NC  
Joe Hamilton Register of Deeds

BK **2292** PG **1670-1671**

Prepared by and please return to:  
Orville Coward, Jr.  
Coward, Hicks & Siler, P.A.  
43 West Main Street  
Franklin, NC 28734

NORTH CAROLINA  
JACKSON COUNTY

#### AFFIDAVIT OF CORRECTION

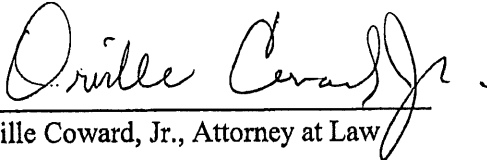
Affiant, Orville Coward, Jr., hereby swears or affirms that a certain document which was titled as follows:

Deed dated October 20, 2020, from Morgan W. Fayssoux, Trustee of the Morgan W. Fayssoux Revocable Trust Agreement dated 08/2/2011, to William P. Middlemas, Trustee of the William P. Middlemas Revocable Trust dated April 15, 2002, and William R. Middlemas, II, recorded on October 20, 2020, in Book 2280 at Pages 980-982, Jackson County Public Registry, contained the following error: The revenue tax paid on the deed was incorrect.

AFFIANT makes this Affidavit for the purpose of correcting the above document as follows:

The revenue tax paid on the Deed should have been \$1,110.00.

This the 11th day of February, 2021.

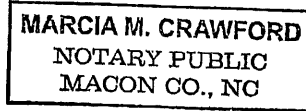
  
\_\_\_\_\_  
Orville Coward, Jr., Attorney at Law

NORTH CAROLINA  
MACON COUNTY

I, Marcia M. Crawford, a Notary Public, do hereby certify that Orville Coward, Jr. personally appeared before me this date and acknowledged the execution of the foregoing instrument.

WITNESS my hand and official stamp or seal, this 11th day of February, 2021.

SEAL-STAMP



Marcia M. Crawford  
Notary Public  
My commission expires: 8-28-21

BK 2280 PG 980 - 982



Oct - 20 2020

Oct - 20 2020 KH

Rev.: \$1,710.00; not primary residence Complete/improved Parcel ID 7581-05-5320

This instrument prepared by: J. Edwin Henson, Attorney at Law

J. Edwin Henson, PLLC,  
P. O. Box 386  
Cashiers, NC 28717

Please return to: Coward, Hicks & Siler, PA, 43 W. Main Street, Franklin, NC 28734  
Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon  
disbursement of closing proceeds

### WARRANTY DEED

THIS WARRANTY DEED is made this 20<sup>th</sup> day of October, 2020, by and between MORGAN W. FAYSSOUX, TRUSTEE of the MORGAN W. FAYSSOUX REVOCABLE TRUST AGREEMENT dated 08/1/2011 of 154 Riverplace Unit 204, Greenville, SC 29601,, (hereinafter referred to as the "GRANTOR"), and William P. Middlemas, Trustee of the William P. Millemas Revocable Trust dated April 15, 2002, as amended, a Certification of Trust thereof being recorded contemporaneously herewith, and William R. Middlemas, II of 4 Dunes Court, Amelia Island, FL 32034, (hereinafter referred to as the "GRANTEE"). The designation "GRANTOR" and "GRANTEE" as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine, or neuter as required by context.

### WITNESSETH:

THAT said GRANTOR, for good and valuable consideration paid by the GRANTEE, the receipt of which is hereby acknowledged, has and by these presents does hereby give, grant, bargain, sell, and convey unto said GRANTEE in fee simple, all of that certain lot, parcel, or tract of land situate, lying, and being in Cashiers Township, Jackson County, North Carolina, and more particularly described as follows:

Being all of 0.59 acres, Lot N-42, Wade Hampton, as shown on a plat dated November 8, 1985 and recorded in Plat Cabinet 4, Slide 395, Jackson County Registry, to which reference is specifically made.

Also being the same lands described in that certain Deed recorded in Book 1905, Page 109, Jackson County Registry, to which reference is hereby specifically made.

Together with the non-exclusive right of ways over the existing access roads for ingress and egress from the subject property to and from NC Highway 107 as described in above referenced plat, to which reference is specifically made.

Subject to that certain Declaration of Protective Covenants for Wade Hampton Subdivision as recorded in Book 617, Page 331, Jackson County Registry, together with any and all recorded supplements and amendments thereto of public record, including the Amended and Restated Declaration of Protective Covenants, recorded in Book 2200, Page 1947, and amendments thereto recorded in Book 2233, Page 154 and Book 2269, Page 1266 Page 779, Jackson County Registry.

In acceptance of this conveyance, the Grantee herein acknowledges that memberships in the Wade Hampton Property Owner's Association, is an appurtenances to the realty hereinabove conveyed and that the benefits and burdens of such memberships cannot be severed from the fee to which it is appurtenant and the same shall run perpetually with the land.

TO HAVE AND TO HOLD the above-described lands and premises and all privileges and appurtenances thereto belonging, or in any wise appertaining, unto the GRANTEE in fee simple.

AND the said GRANTOR covenants to and with the GRANTEE, that GRANTOR is seized of the premises in fee simple, has the right to convey the same in fee simple, and that title is marketable and free and clear of all encumbrances, except as set forth above, and that GRANTOR will warrant and defend the title against the lawful claims of all persons whomsoever, except for the exceptions hereinafter stated.

IN WITNESS WHEREOF, the GRANTOR has hereunto set his hand and seal.

Morgan Fayssoux (SEAL)  
Morgan W. Fayssoux, Trustee of the Morgan W.  
Fayssoux Revocable Trust Agreement dated  
08/01/2011

STATE OF SOUTH CAROLINA  
COUNTY OF GREENVILLE

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated Morgan W. Fayssoux, Trustee of the Morgan W. Fayssoux Revocable Trust Agreement dated 08/01/2011.

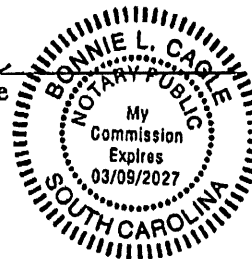
Date: October 19, 2020

Bonnie L. Cagle  
Official Signature of Notary

(Official Seal)

Bonnie L. Cagle  
Notary's printed or typed name

My Commission Expires: 03/09/2027



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).