

**Angie Winchester**

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**From:** Heather Baker <heatherbaker@jacksonnc.org>  
**Sent:** Friday, April 30, 2021 11:38 AM  
**To:** Angie Winchester  
**Subject:** Fwd: overpayment of excise tax  
**Attachments:** Afft Correction for overpayment of revenue.pdf

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

From: **Shandra Sims** <[shandrasims@jacksonnc.org](mailto:shandrasims@jacksonnc.org)>  
Date: Fri, Apr 30, 2021 at 10:24 AM  
Subject: overpayment of excise tax  
To: Heather Baker - Attorney <[heatherbaker@jacksonnc.org](mailto:heatherbaker@jacksonnc.org)>  
Cc: Sheraldean Norris <[snorris@cashierslaw.com](mailto:snorris@cashierslaw.com)>

Coward Hicks & Siler Cashiers inadvertently recorded the same deed twice, both of them with revenue of \$1600. Attached is the Affidavit of Correction showing the mistake with copies of each deed attached. The amount of revenue to be refunded is \$1600. Let me know if you have any questions. Thank you!!

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

BK 2300 PG 1283 - 1289

**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 April 29, 2021, in Book 2300, Page 977, Jackson County Registry, by and between Michael J. Devine, a single man, to HS NORTH CAROLINA, LLC, a Florida limited liability company, [original parties] contained the following *typographical or other minor error*:

The Warranty Deed referenced above is an exact duplicate of the Warranty Deed recorded on April 15, 2021 in Book 2298, Page 1997, Jackson County Registry. Both deeds described the same property. The second deed was inadvertently recorded and the revenue stamps paid twice.

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

The Duplicate Warranty Deed recorded in Book 2300, Page 977, Jackson County Registry, is unnecessary because title transferred to the new owner by the original deed recorded in Book 2298, Page 1997, Jackson County Registry.

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

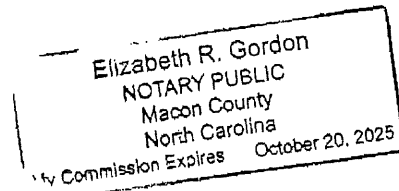
State of North Carolina County of Jackson

Signed and sworn to (or affirmed) before me, this the 29 day of April, 2021.

My Commission Expires:

October 20, 2025 Elizabeth R. 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: 4/15/2021 3:01:59 PM  
Fee Amt: \$1,667.00 Page 1 of 3  
Revenue Tax: \$1,641.00  
Jackson County, NC  
Joe Hamilton Register of Deeds

BK 2298 PG 1997 - 1999



Apr - 15 2021 EW

**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. \$1,641.00; improved; not primary residence**  
**PIN: 7582-63-5270; whole transfer**

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STATE OF NORTH CAROLINA

COUNTY OF JACKSON

WARRANTY DEED

THIS WARRANTY DEED is made this 15th day of April, 2021, by and between MICHAEL J. DEVINE, a single man, of PO Box 3183, Cashiers, NC 28717, hereinafter referred to as "Grantor," and HS NORTH CAROLINA, LLC, a Florida limited liability company, of 4572 Ortega Forest Drive, Jacksonville, FL 32210, hereinafter referred to 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 14, Stonecreek Estates, containing 0.58 acres, as shown on a plat thereof prepared by Cornerstone Surveying, P. C., dated March 11, 2021, and recorded in Plat Cabinet 24, Slide 656, Jackson County Registry, to which reference is specifically made.

ALSO BEING all of the same lands as described in that certain deed recorded in Book 2256, Page 1690, Jackson County Registry, to which reference is specifically made.

TOGETHER WITH non-exclusive rights-of-way over the existing access roads shown on the above-referenced plat, together with continuations thereof, for purposes of ingress and egress between US Highway 64 and subject property.

SUBJECT to the Declaration of Covenants, Restrictions, Easements, Reservations, Terms and Conditions recorded in Book 1214, Page 447, as amended in Book 1218, Page 401, Jackson County Registry, to which reference is specifically made, together with any and all amendments and/or supplements thereto of public record.

SUBJECT to restrictions set forth in the deed recorded in Book 809, Page 455, Jackson County Registry, to which reference is specifically made.

In accepting this conveyance, the Grantee herein acknowledges that memberships in Stonecreek Estates Property Owners Association, Inc., and the Fairfield Sapphire Valley Master Association, Inc., are appurtenances to the property hereinabove conveyed, the benefits and burdens of such memberships cannot be severed from the fee to which they are appurtenant, and said benefits and burdens 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.

[Signature] (SEAL)  
MICHAEL J. DEVINE

STATE OF Florida

COUNTY OF Volusia

I, a Notary Public of ✓ 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: MICHAEL J. DEVINE.

DATE: ✓ April 13 2021

✓ (OFFICIAL SEAL)



Victoria Eichhorn  
Comm. #HH084114  
Expires: Feb. 5, 2025  
Bonded Thru Aaron Notary

[Signature]  
Notary Public

Victoria Eichhorn  
(Printed Name of Notary)

My Commission Expires: ✓ 02/05/2025

20-0597/ps

Type: WARRANTY DEED  
Recorded: 4/29/2021 12:42:18 PM  
Fee Amt: \$1,667.00 Page 1 of 3  
Revenue Tax: \$1,641.00  
Jackson County, NC  
Joe Hamilton Register of Deeds

**BK 2300 PG 977 - 979**



Apr - 29 2021 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. \$1,641.00; improved; not primary residence  
PIN: 7582-63-5270; whole transfer**

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WITNESSETH:

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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 14, Stonecreek Estates, containing 0.58 acres, as shown on a plat thereof prepared by Cornerstone Surveying, P. C., dated March 11, 2021, and recorded in Plat Cabinet 24, Slide 656, Jackson County Registry, to which reference is specifically made.

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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.

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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.

[Signature] (SEAL)  
MICHAEL J. DEVINE

STATE OF Florida

COUNTY OF Volusia

I, a Notary Public of Volusia 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: MICHAEL J. DEVINE.

DATE: April 13 2021

(OFFICIAL SEAL)



Victoria Eichhorn  
Comm. #HH084114  
Expires: Feb. 5, 2025  
Bonded Thru Aaron Notary

My Commission Expires: 02/05/2025

[Signature]  
Notary Public

Victoria Eichhorn  
(Printed Name of Notary)



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).