



Heather Baker - Attorney <heatherbaker@jacksonnc.org>

Refund on over payment of revenue

Shandra Sims <shandrasims@jacksonnc.org>

Wed, Aug 26, 2020 at 11:24 AM

To: lodwyer@cashierslaw.com

Cc: Heather Baker - Attorney <heatherbaker@jacksonnc.org>

Lynn, attached is information on how to refund over payment of revenue. As you stated, Deed Book 2271 Page 1848 shows revenue of \$398 and it should have only been \$20. As we discussed, your office can record the Confirmation Deed showing the correction and I will forward it to Heather. She will coordinate a date with the commissioners for a hearing. Once approved, the refund will come from the finance office for both county and state portions that should be \$378. Let me know if you have any other questions. 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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2 attachments **Book 2271 Page 1848.pdf**
199K **Refunds and Corrections for revenue.pdf**
35K



Heather Baker - Attorney <heatherbaker@jacksonnc.org>

Refund on over payment of revenue

Shandra Sims <shandrasims@jacksonnc.org>

Thu, Sep 3, 2020 at 9:06 AM

To: Heather Baker <heatherbaker@jacksonnc.org>

Cc: Kim Coward <kcoward@cashierslaw.com>, Lynn O'Dwyer <lodwyer@cashierslaw.com>

Heather, attached please find the Confirmation Deed correcting the amount of revenue that was overpaid. Let me know if you need anything else. Thank you.

[Quoted text hidden]



Confirmation Deed for overpayment revenue for Maher to NC Paradise Properties.pdf

244K

BK 2271 PG 1848 - 1850



Jul - 22 2020 Jul - 22 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. \$398.00; improved; not primary residence
PIN: 7587-46-9712; whole transfer

STATE OF NORTH CAROLINA

COUNTY OF JACKSON

WARRANTY DEED

THIS WARRANTY DEED is made this 22nd day of July, 2020, by and between BRIAN B. MAHER, a single man, of 877 Mason Road, Howell, MI 48843, hereinafter referred to as "Grantor," and NORTH CAROLINA PARADISE, LLC, a South Carolina limited liability company, of Post Office Box 5781, West Columbia, SC 29171, 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 River Township, Jackson County, North Carolina, and more particularly described as follows:

BK 2275 PG 1406 - 1408



Sep - 03 2020 Sep - 03 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. \$20.00; unimproved; not primary residence
PIN: 7587-46-9712; whole transfer

STATE OF NORTH CAROLINA

COUNTY OF JACKSON CONFIRMATION DEED

THIS CONFIRMATION DEED is made this 31st day of August, 2020, by and between BRIAN B. MAHER, a single man, of 877 Mason Road, Howell, MI 48843, hereinafter referred to as "Grantor," and NORTH CAROLINA PARADISE PROPERTIES, LLC, a South Carolina limited liability company, of Post Office Box 5781, West Columbia, SC 29171, 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.

RECITALS:

WHEREAS, Grantor conveyed certain real property to Grantee by warranty deed dated July 22, 2020 and recorded in Book 2271, Page 1848, Jackson County Registry, which deed is incorporated herein by reference; and

WHEREAS, the Grantee's name was stated incorrectly; and

WHEREAS, the revenue stamps reflected on the face of the deed were also stated incorrectly, to wit: they were listed \$398.00 and should have been listed as \$20.00;

AND WHEREAS, to prevent difficulties hereafter, and to permit recordation of a deed which reflects the true agreement of the parties in every respect, the parties desire to correct said errors by recordation of this instrument, which a) correctly states Grantee's name, and b) correctly states the revenue to be paid, and reports the sales price of the property, which was \$10,000.00.

CONFIRMATION OF CONVEYANCE

THEREFORE, THIS INSTRUMENT 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 River Township, Jackson County, North Carolina, and more particularly described as follows:

BEING ALL of the property described in that certain deed recorded in Book 1456, Page 47, Jackson County Registry, to which reference is specifically made.

TOGETHER WITH a non-exclusive right-of-way over the existing access road for ingress and egress between North Carolina State Road 1752 and subject property.

SUBJECT TO the right-of-way of the above-referenced access road as described in the above-referenced deed recorded in Book 1456, Page 47, Jackson County Registry, to which reference is specifically made.

TOGETHER WITH all appurtenances and SUBJECT TO all restrictions, reservations and exceptions 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 of record for public and private roads and utilities.

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

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).