

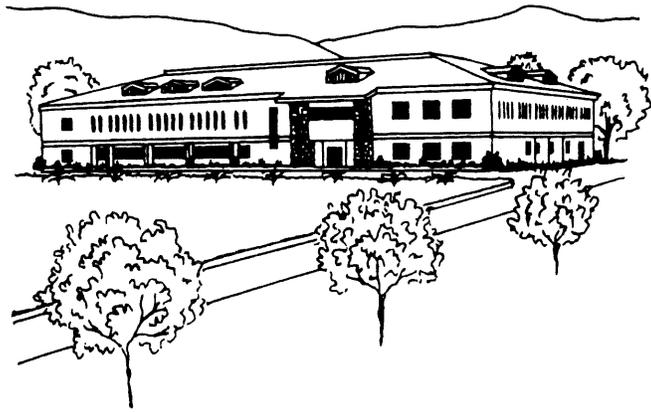
January 11, 2018

To Whom It May Concern:

In recording PORTER1122DB, we inadvertently put \$840.00 in the Revenue box in Simplifile which cause and \$840.00 increase in recording fees. It should have been \$0.00. Can you please check into this matter and send us a refund for the mistake.

Please give me a call at 702-304-7508 if you have any questions in the matter.

Thank you
Darla J. Blaylock
Escrow Officer
First American Vacation Ownershp
400 S. Rampart Blvd, Ste 290
Las Vegas, NV 89145



OFFICE OF

Register of Deeds of Jackson County

DEEDS, DEEDS OF TRUST, BIRTHS, DEATHS
MARRIAGES, DISCHARGES, LEASES

JACKSON COUNTY JUSTICE AND ADMINISTRATION CENTER
401 GRINDSTAFF COVE ROAD, SUITE 103
SYLVA, NORTH CAROLINA 28779
(828) 586-7535 FAX (828) 586-6879

February 7, 2018

Angie Winchester, Clerk to Board

Heather Baker, County Attorney

Angie and Heather:

On November 22, 2017, First American NVOD Las Vegas e-recorded a deed as shown in Book 2201 Page 1418 which had an excise tax/revenue amount of \$840.00 (attached). On January 18, 2018, they recorded a corrective deed as shown in Book 2205 Page 1976 to correct the revenue amount to \$0.00 (attached).

According to Register of Deeds procedures/handbook (please see attached 3.2.6.1.3 Refunds and Corrections), a written refund request must be done within 6 months of payment to the county commissioners. The commissioners must then hold a hearing within 90 days or a later date agreed upon with the taxpayer to discuss the refund process.

We have been contacted by Darla with First American NVOD Las Vegas to start the process. Her contact information is 702-304-7508.

If you need anything further from us, please let me know!!!!

Sincerely,

Shandra Sims, Deputy

"Our Aim, The Best Possible Service"

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).

Type: CORRECTI DEED
Recorded: 1/18/2018 8:22:19 AM
Fee Amt: \$0.00 Page 1 of 3
Jackson County, NC
Joe Hamilton Register of Deeds

BK 2205 PG 1976 - 1978

Mail Tax Statement to:
Recording Requested By:
When Recorded Return to:

Diamond Resorts DPM Development, LLC
10600 West Charleston Blvd.
Las Vegas, NV 89135
Attn: Reconveyance
Contract No. 17169832

Corrective North Carolina Non-Warranty Deed

GRANTOR: SARA ELLEN PORTER & ANN STUART PEARCE
GRANTEE: DIAMOND RESORTS SAPPHIRE VALLEY DEVELOPMENT, LLC

THIS IS TO CORRECT THE TAXES ON DOCUMENT RECORDED 11/22/2017, IN Book 2201, Page
1418- 1419

PUT \$840.00 FOR REVENUE FEE AND SHOULD HAVE BEEN \$0.00

Submitted electronically by "First American - NVOD Las Vegas"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Jackson County Register of Deeds.