

FORSYTH COUNTY
BOARD OF COMMISSIONERS

**BRIEFING
DRAFT**

MEETING DATE: DECEMBER 14, 2017

AGENDA ITEM NUMBER: 11A+B

- SUBJECT:**
- A. HEARING ON A REQUEST FOR REFUND OF EXCISE TAX OVERPAYMENT UPON THE RECOMMENDATION OF THE COUNTY REVIEW OFFICER**
 - B. RESOLUTION AUTHORIZING REFUND OF EXCISE TAX OVERPAYMENT UPON THE RECOMMENDATION OF THE COUNTY REVIEW OFFICER (REGISTER OF DEEDS)**

COUNTY MANAGER'S RECOMMENDATION OR COMMENTS:

SUMMARY OF INFORMATION:

ATTACHMENTS: YES NO

SIGNATURE: _____

COUNTY MANAGER

DATE: _____

**RESOLUTION AUTHORIZING REFUND OF EXCISE TAX OVERPAYMENT
UPON THE RECOMMENDATION OF THE COUNTY REVIEW OFFICER
(REGISTER OF DEEDS)**

WHEREAS, pursuant to the provisions of N.C.G.S. 105-228.37, the Forsyth County Board of Commissioners is required to review any timely request by a taxpayer for a refund of overpayment of excise tax on the conveyance of property and to make a timely decision regarding the County's portion of any overpayment; and

WHEREAS, the Forsyth County Board of Commissioners previously adopted a Resolution authorizing the designation of a County Review Officer on the recommendation of the Register of Deeds to investigate and hear each claim for refund and make a recommendation to the Board of Commissioners regarding such claims; and

WHEREAS, the Forsyth County Register of Deeds received a written request dated November 15, 2017 for refund of the County's portion of a \$599.00 excise tax overpayment from Emily A. Gallimore of the law firm, Wyatt Early Harris Wheeler LLP, as a result of paying an incorrect amount of excise tax when recording a deed from RS Parker Homes, LLC to Parker Model Home Designs, LLC in Forsyth County on September 15, 2017; and

WHEREAS, Emily A. Gallimore has recorded with the Forsyth County Register of Deeds, a correct Deed and an Affidavit for Refund of Real Estate Excise Tax, which outlines the facts involving the Refund Request, in Book 3374 at Pages 3682 and 3968, respectively; and

WHEREAS, based on the investigation and hearing of the matter, it is the recommendation of the designated County Review Officer that Emily A. Gallimore of Wyatt Early Harris Wheeler LLP should be given a refund of the County's portion of the excise tax overpayment in the amount of \$305.49, and the Forsyth County Board of Commissioners should authorize a refund of excise tax in that amount, plus any applicable interest; and

WHEREAS, the North Carolina Department of Revenue has agreed that the State's portion of this overpayment in the amount of \$293.51 should also be refunded and has authorized Forsyth County to refund the Department's share of the excise tax overpayment to the attorney and has agreed to reimburse the County for the State's share of the refund.

NOW, THEREFORE, BE IT RESOLVED that the Forsyth County Board of Commissioners, based on the investigation, hearing, and recommendation of the County Review Officer, hereby decides that Emily A. Gallimore of Wyatt Early Harris Wheeler LLP is entitled to a refund of the County's portion of the above overpayment of excise tax in the amount of \$305.49, and also pursuant to agreement by the North Carolina Department of Revenue, the State's portion of the said overpayment of excise tax in the amount of \$293.51, for a total refund of \$599.00, plus any applicable interest.

BE IT FURTHER RESOLVED that Forsyth County Board of Commissioners hereby authorizes the Chief Financial Officer to make payment to Emily A. Gallimore of Wyatt Early Harris Wheeler LLP in the total amount of \$599.00.

Adopted this 14th day of December 2017.

Lynne Johnson



Register of Deeds

November 20, 2017

201 North Chestnut Street, 5th Floor, Winston-Salem, NC 27101

Dear Dudley Watts, County Manager,

The purpose of this letter is to recommend for approval the refund of excise tax on the conveyance of property paid to the office of the Register of Deeds in error. The consideration paid for the property transferred by the Original Deed was \$60,000.00. Accordingly, \$120.00 (not \$599.00) was due as excise tax.

There is documentary evidence to prove that the taxpayer, Emily A. Gallimore, Attorney at of the Office of WYATT EARLY HARRIS WHEELER ATTORNEYS AND COUNSELLORS AT LAW of 1912 Eastchester Drive · P.O. Drawer · High Point, NC 27261 did present and record a North Carolina General Warranty Deed on September 15, 2017 in Book 3368 Page 181. The fees assessed and collected were \$26.00 for the recording fee and \$599.00 for the excise tax.

Attached herewith is the request from the taxpayer and copies of documents supporting the recordation of the said document.

1. Request for refund;
2. Certified copy of recording;
3. Copy of the E-file Transaction Listing For Period 9/15/2017(see page 1);
4. Copy of Transaction Listing Report of Randy L. Smith, Deputy ROD (see page 2);
5. Reprinted receipt of recording;
6. Certified copy of recording of subsequent document on October 25, 2017 in Book 3374 Page 3682.
7. Certified Copy of Affidavit For Refund of Real Estate Excise Tax on October 25, 2017 in Book 3374 Page 3968 (initial request was for \$479.00, however, the aforementioned #6 subsequent document recorded reflected the actual excise tax assessed and therefore amended the request to \$599.00).

It is therefore, being duly authorized as such, upon careful investigation and consideration my recommendation as Review Officer of the said request of refund of excise tax that it be granted after review, deliberation and the required hearing of you the County Manager of Forsyth County and the Forsyth County Board of Commissioners.

Sincerely,

Timothy R. Williams, Review Officer

Cc: Lynne Johnson

Forsyth County Government Center

201 North Chestnut Street • Winston-Salem, North Carolina 27101 • (336) 703-2700



WYATT EARLY HARRIS WHEELER
ATTORNEYS AND COUNSELLORS AT LAW

A. DOYLE EARLY, JR.
DAVID B. ASHCRAFT
KIM W. GALLIMORE
KIM R. BAUMAN
R. BRUCE LANEY
FREDERICK G. SAWYER
JAMES R. HUNDLEY
EDGAR S. LEVY, III
JOHN D. BRYSON
STANLEY F. HAMMER
SCOTT F. WYATT
BRIAN P. GAVIGAN
DAVID N. WOODS
MATTHEW C. JOBE
ARLENE M. ZIPP
JASON E. MOSS

CORY A. RAYBORN
LEIGH ANNE KASIAS
LEE C. HAWLEY
R. ANDREW HARRIS
NATHAN A. CHRISAWN
EMILY A. GALLIMORE
DONAVAN J. HYLARIDES
JONATHAN D. KEELER
AARON R. DAVIS
KATHARINE Y. BARNES
LAURA S. BROWDER
BRIAN M. KUPPELWEISER

OF COUNSEL:
WILLIAM P. HARRIS
WILLIAM E. WHEELER
FRANK BURKHEAD WYATT (RET.)

November 15, 2017

Forsyth County Register of Deeds
Attention: Mr. Timothy Williams, Review Officer
201 North Chestnut Street
Winston-Salem, NC 27101

Re: Request for refund of excise tax to Wyatt Early Harris Wheeler LLP

Dear Mr. Timothy Williams:

We request a refund of \$599.00 for excise tax improperly paid in connection with the recording of North Carolina General Warranty Deed in Book 3368 Page 181 in the office of the Register of Deeds for Forsyth County on September 15, 2017 (the "Original Deed"). A copy of the Original Deed is attached to the Corrective Affidavit which is attached to this letter.

The Original Deed reflects an excise tax amount of \$599.00; \$599.00 was paid to the office of the Register of Deeds for Forsyth County in connection with the recording of the Original Deed. The excise tax amount of \$599.00 was typographically incorrect.

The consideration paid for the property transferred by the Original Deed was \$60,000.00. Accordingly, \$120.00 (not \$599.00) was due as excise tax.

At your direction, we prepared corrective documentation for recording in the office of the Register of Deeds for Forsyth County.

North Carolina General Warranty Deed (Correction) was recorded in Book 3374 Page 3682 in the office of the Register of Deeds for Forsyth County on October 25, 2017 (the "Correction Deed"), and the correct amount of excise tax (\$120.00) was paid. A certified copy of the Correction Deed is attached to this letter.

Corrective or Scrivener's Affidavit for Notice of Typographical or Other Minor Error was recorded in Book 3374 Page 3968 in the office of the Register of Deeds for Forsyth County on October 25, 2017 (the "Corrective Affidavit"). The Corrective Affidavit affirms the error and the correction of the error.

2122900

Wyatt Early Harris Wheeler LLP • 1912 Eastchester Drive • P.O. Drawer 2086 • High Point, NC 27261 • Phone: 336884-4444

The following documents are enclosed:

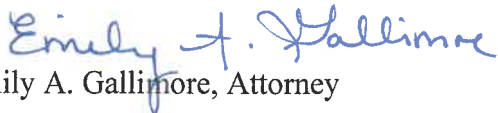
1. Certified copy of the Corrective Deed
2. Certified copy of the Corrective Affidavit which contains the Original Deed as Exhibit A

We apologize for the error and appreciate your help.

Thank you for submitting our request for a refund of \$599.00, payable to Wyatt Early Harris Wheeler LLP, to the Forsyth County Board of Commissioners for approval.

Please contact me with any questions or concerns related to this request.

Sincerely,

A handwritten signature in blue ink that reads "Emily A. Gallimore". The signature is written in a cursive style with a large initial "E".

Emily A. Gallimore, Attorney

2017036811 00055
FORSYTH CO. NC FEE \$26.00
STATE OF NC REAL ESTATE EXT
\$599.00
PRESENTED & RECORDED
09/15/2017 10:30:08 AM
LYNNE JOHNSON
REGISTER OF DEEDS
BY: RANDY L SMITH
DPTY
BK: RE 3368
PG: 181 - 182

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$599.00

Parcel Identifier No. 5883-06-7561

Mail to: Grantee

This instrument prepared by: Wyatt Early Harris Wheeler, LLP (Emily A. Gallimore)

Brief description for the Index: Lot 3 Waterford Glen

THIS DEED made this 12th day of September 2017, by and between

GRANTOR	GRANTEE
RS Parker Homes, LLC, a North Carolina limited liability company P.O. Box 5967 High Point, NC 27262	Parker Model Home Designs, LLC, a North Carolina limited liability company P.O. Box 5967 High Point, NC 27262

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 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 the Forsyth County, North Carolina and more particularly described as follows:

Being all of Lot 3, Phase 1 of Waterford Glen as shown on Plat Book 64 Page 181 recorded in the Office of the Register of Deeds for Forsyth County.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 3211 Page 510.

All or a portion of the property herein conveyed does not include the primary residence of the Grantor.

2098054

Submitted electronically by "Wyatt Early Harris Wheeler LLP"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Forsyth County Register of Deeds.

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.

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, other than the following exceptions: All rights of way, easements and enforceable restrictions, if any, of record.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

RS PARKER HOMES, LLC

By: _____

Clyde A. Parker, Jr., Manager

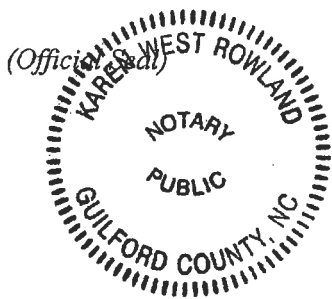
**STATE OF NORTH CAROLINA
COUNTY OF GUILFORD**

I, a Notary Public of the State of North Carolina, **certify** that Clyde A. Parker, Jr. in his capacity as duly authorized **Manager of RS Parker Homes, LLC** personally appeared before me this day and at the same time and place all of the following occurred: (a) the aforesaid individual appeared in person before me; (b) the aforesaid individual was personally known to me, or identified by me through satisfactory evidence; and (c) the aforesaid individual made a vow of truthfulness on penalty of perjury, either based upon personal honor and without invoking a deity (affirmation), or while invoking a deity or using any form of the word swear (oath), of the foregoing.

Date: September 13, 2017

Karen West Rowland
Notary Public

My Commission Expires: May 11, 2019



LYNNE JOHNSON
Register of Deeds

Forsyth County Register of Deeds

Forsyth County Government Center • WINSTON-SALEM, NORTH CAROLINA 27101-4120
Telephone 336 703 2700 • Fax 336 727 8599 • E-Mail no-reply@bislandrecords.com

State of North Carolina, County of Forsyth

I certify that this is a true and accurate copy which appears on record in the office of the Register of Deeds of Forsyth County, North Carolina in Book 3368 Page 181.

Witness my hand and seal this 20th day of NOVEMBER 2017.

LYNNE JOHNSON, REGISTER OF DEEDS

By: _____

TIMOTHY R WILLIAMS, ASSISTANT/DEPUTY REGISTER OF DEEDS



THIS CERTIFICATION SHEET IS A PART OF THE DOCUMENT.

FORSYTH COUNTY
E-FILE TRANSACTION LISTING FOR PERIOD : 9/15/2017 THRU 9/15/2017

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FORSYTH COUNTY
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FORSYTH COUNTY
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2017036956	3368	1080	09/15/2017	03:58:24 PM	DD	simplifile	No Entry	
2017036957	3368	1083	09/15/2017	03:58:24 PM	DT	simplifile	No Entry	
2017036958	3368	1097	09/15/2017	04:04:04 PM	DD	simplifile	No Entry	
2017036959	3368	1102	09/15/2017	04:04:04 PM	DT	simplifile	No Entry	
2017036960	3368	1120	09/15/2017	04:07:27 PM	DD	simplifile	No Entry	
2017036961	3368	1122	09/15/2017	04:07:27 PM	DT	simplifile	No Entry	

FORSYTH COUNTY
E-FILE TRANSACTION LISTING FOR PERIOD : 9/15/2017 THRU 9/15/2017

INST. #	BK	PG	DATE	TIME	INST. TYPE	RECEIVED FROM	BANK	AUTH #
2017036962	3368	1140	09/15/2017	04:07:46 PM	DD	simplifile	No Entry	
2017036963	3368	1145	09/15/2017	04:07:46 PM	DT	simplifile	No Entry	
2017036964	3368	1149	09/15/2017	04:07:46 PM	DP	simplifile	No Entry	
2017036965	3368	1156	09/15/2017	04:08:08 PM	SAT	csc	No Entry	
2017036966	3368	1157	09/15/2017	04:13:03 PM	DT	simplifile	No Entry	
2017036968	3368	1173	09/15/2017	04:17:24 PM	DD	simplifile	No Entry	
2017036969	3368	1176	09/15/2017	04:18:36 PM	DD	simplifile	No Entry	
2017036970	3368	1178	09/15/2017	04:18:36 PM	DT	simplifile	No Entry	
2017036971	3368	1193	09/15/2017	04:23:11 PM	SAT	csc	No Entry	
Report Total: 138 Documents								
CSC Total: 17 Documents								
EDL Total: 2 Documents								
SIMPLIFILE Total: 119 Documents								
ALL OTHERS Total: 0 Documents								

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
09/15/2017	09:37:38 AM	RE-3368-85	935548	2017036780	DP	2	26.00	
						Batch Total	26.00	
						ACCOUNT : BIS	CHARGE	26.00
09/15/2017	09:42:32 AM	RE-3368-89	935556	2017036782	DD	2	26.00	
						Excise Tax	340.00	
						Batch Total	366.00	
						ACCOUNT : BIS	CHARGE	366.00
09/15/2017	09:56:00 AM	RE-3368-91	935567	2017036783	DD	3	26.00	
						Excise Tax	220.00	
						Batch Total	246.00	
						ACCOUNT : BIS	CHARGE	246.00
09/15/2017	10:02:37 AM	RE-3368-94	935568	2017036784	DD	2	26.00	
						Excise Tax	450.00	
09/15/2017	10:02:37 AM	RE-3368-96	935568	2017036785	DT	17	64.00	
						Batch Total	540.00	
							CHECK	540.00
09/15/2017	10:13:14 AM	RE-3368-113	935569	2017036786	DU	1	26.00	
09/15/2017	10:13:14 AM	RE-3368-114	935569	2017036787	DU	1	26.00	
						Batch Total	52.00	
							CHECK	26.00
							CHECK	26.00
09/15/2017	10:17:11 AM	RE-3368-122	935573	2017036791	DD	2	26.00	
						Excise Tax	104.00	
						Batch Total	130.00	
							CASH	130.00
09/15/2017	10:19:40 AM	RE-3368-129	935577	2017036796	SA	2	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	10:20:58 AM	RE-3368-132	935579	2017036798	SA	1	0.00	
09/15/2017	10:20:58 AM	RE-3368-133	935579	2017036799	SA	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	10:23:04 AM	RE-3368-138	935583	2017036803	DP	5	26.00	
						Batch Total	26.00	
						ACCOUNT : BIS	CHARGE	26.00
09/15/2017	10:24:18 AM	RE-3368-144	935586	2017036805	DD	4	26.00	
						Excise Tax	880.00	
						Batch Total	906.00	
						ACCOUNT : BIS	CHARGE	906.00
09/15/2017	10:25:28 AM	RE-3368-149	935588	2017036807	DD	3	26.00	
						Excise Tax	280.00	
						Batch Total	306.00	
						ACCOUNT : BIS	CHARGE	306.00
09/15/2017	10:26:28 AM	RE-3368-152	935590	2017036808	DP	2	26.00	
						Batch Total	26.00	
						ACCOUNT : BIS	CHARGE	26.00

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
09/15/2017	10:27:50 AM	RE-3368-162	935592	2017036810	DT	19	64.00	
						Batch Total	64.00	
						ACCOUNT : BIS	CHARGE	64.00
09/15/2017	10:30:08 AM	RE-3368-181	935595	2017036811	DD	2	26.00	
						Excise Tax	599.00	
09/15/2017	10:30:08 AM	RE-3368-183	935595	2017036812	DT	19	64.00	
09/15/2017	10:30:08 AM	RE-3368-202	935595	2017036813	DP	12	26.00	
						Batch Total	715.00	
						ACCOUNT : BIS	CHARGE	715.00
09/15/2017	10:32:08 AM	RE-3368-214	935597	2017036814	DD	3	26.00	
						Excise Tax	270.00	
09/15/2017	10:32:08 AM	RE-3368-217	935597	2017036815	DT	9	64.00	
						Batch Total	360.00	
						ACCOUNT : BIS	CHARGE	360.00
09/15/2017	10:33:55 AM	RE-3368-244	935599	2017036818	DD	3	26.00	
						Excise Tax	412.00	
09/15/2017	10:33:55 AM	RE-3368-247	935599	2017036819	DT	16	64.00	
						Batch Total	502.00	
						ACCOUNT : BIS	CHARGE	502.00
09/15/2017	10:35:02 AM	RE-3368-274	935601	2017036822	SA	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	10:39:28 AM	RE-3368-275	935603	2017036823	DP	2	26.00	
09/15/2017	10:39:28 AM	NONE	935603	M000650142	CU	2	0.50	
						Batch Total	26.50	
							CASH	27.00
							CHANGE	-0.50
09/15/2017	10:46:16 AM	RE-3368-277	935605	2017036824	DT	15	64.00	
						Batch Total	64.00	
						ACCOUNT : BIS	CHARGE	64.00
09/15/2017	10:47:39 AM	RE-3368-292	935606	2017036825	DP	1	26.00	
						Batch Total	26.00	
							CHECK	26.00
09/15/2017	10:49:04 AM	RE-3368-293	935608	2017036826	DD	2	26.00	
						Excise Tax	560.00	
						Batch Total	586.00	
						ACCOUNT : BIS	CHARGE	586.00
09/15/2017	10:55:55 AM	RE-3368-295	935611	2017036827	DP	2	26.00	
						Batch Total	26.00	
							CHECK	26.00
09/15/2017	11:18:55 AM	RE-3368-299	935617	2017036830	DD	2	26.00	
						Excise Tax	354.00	
						Batch Total	380.00	
						ACCOUNT : BIS	CHARGE	380.00
09/15/2017	11:30:00 AM	RE-3368-301	935618	2017036831	DP	1	26.00	
09/15/2017	11:30:00 AM	P-66-168	935618	2017036832	PL	1	21.00	

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
09/15/2017	11:30:00 AM	NONE	935618	M000650149	CU	1	0.25	
						Batch Total	47.25	
							CHECK	47.25
09/15/2017	11:34:53 AM	RE-3368-312	935621	2017036835	DP	23	58.00	
09/15/2017	11:34:53 AM	NONE	935621	M000650151	CU	23	5.75	
						Batch Total	63.75	
							CHECK	63.75
09/15/2017	11:50:37 AM	RE-3368-336	935629	2017036837	DD	3	26.00	
						Excise Tax	226.00	
09/15/2017	11:50:37 AM	RE-3368-339	935629	2017036838	DT	16	64.00	
						Batch Total	316.00	
						ACCOUNT : BIS	CHARGE	316.00
09/15/2017	11:52:04 AM	RE-3368-355	935630	2017036839	SAT	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	11:54:30 AM	RE-3368-356	935632	2017036840	DD	3	26.00	
						Excise Tax	548.00	
09/15/2017	11:54:30 AM	RE-3368-359	935632	2017036841	DT	21	64.00	
						Batch Total	638.00	
						ACCOUNT : BIS	CHARGE	638.00
09/15/2017	11:56:25 AM	RE-3368-380	935633	2017036842	DD	3	26.00	
						Excise Tax	260.00	
09/15/2017	11:56:25 AM	RE-3368-383	935633	2017036843	DT	16	64.00	
						Batch Total	350.00	
						ACCOUNT : BIS	CHARGE	350.00
09/15/2017	11:58:31 AM	RE-3368-400	935635	2017036845	DD	4	26.00	
						Excise Tax	294.00	
09/15/2017	11:58:31 AM	RE-3368-404	935635	2017036846	DT	21	64.00	
						Batch Total	384.00	
						ACCOUNT : BIS	CHARGE	384.00
09/15/2017	11:59:54 AM	RE-3368-433	935638	2017036849	DD	2	26.00	
						Excise Tax	44.00	
09/15/2017	11:59:54 AM	RE-3368-435	935638	2017036850	SA	1	0.00	
						Batch Total	70.00	
							CHECK	70.00
09/15/2017	01:01:16 PM	RE-3368-548	935664	2017036865	DD	2	26.00	
						Excise Tax	388.00	
09/15/2017	01:01:16 PM	RE-3368-550	935664	2017036866	DT	19	64.00	
						Batch Total	478.00	
						ACCOUNT : BIS	CHARGE	478.00
09/15/2017	01:03:35 PM	RE-3368-583	935667	2017036871	DP	2	26.00	
						Batch Total	26.00	
							CASH	26.00
09/15/2017	01:06:56 PM	RE-3368-606	935670	2017036875	DP	2	26.00	
						Batch Total	26.00	
							CASH	26.00
09/15/2017	01:16:52 PM	RE-3368-616	935675	2017036877	DD	3	26.00	
						Excise Tax	1325.00	

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
						Batch Total	1351.00	
							CHECK	1351.00
09/15/2017	01:19:35 PM	RE-3368-640	935679	2017036881	DD	4	26.00	
						Batch Total	26.00	
							CHECK	26.00
09/15/2017	01:28:41 PM	RE-3368-644	935683	2017036882	DD	3	26.00	
						Excise Tax	440.00	
09/15/2017	01:28:41 PM	RE-3368-647	935683	2017036883	DT	18	64.00	
						Batch Total	530.00	
						ACCOUNT : BIS	CHARGE	530.00
09/15/2017	01:37:53 PM	RE-3368-695	935687	2017036888	DD	3	26.00	
						Excise Tax	266.00	
09/15/2017	01:37:53 PM	RE-3368-698	935687	2017036889	DT	17	64.00	
						Batch Total	356.00	
						ACCOUNT : BIS	CHARGE	356.00
09/15/2017	01:44:41 PM	RE-3368-718	935691	2017036891	DP	2	26.00	
						Batch Total	26.00	
						ACCOUNT : BIS	CHARGE	26.00
09/15/2017	01:55:49 PM	RE-3368-720	935696	2017036892	SAT	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	01:56:26 PM	RE-3368-721	935697	2017036893	SAT	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	01:57:28 PM	RE-3368-722	935698	2017036894	DD	2	26.00	
						Excise Tax	309.00	
						Batch Total	335.00	
						ACCOUNT : BIS	CHARGE	335.00
09/15/2017	01:59:48 PM	RE-3368-724	935699	2017036895	DD	3	26.00	
						Excise Tax	65.00	
						Batch Total	91.00	
						ACCOUNT : BIS	CHARGE	91.00
09/15/2017	02:06:02 PM	RE-3368-727	935701	2017036896	DT	19	64.00	
						Batch Total	64.00	
						ACCOUNT : BIS	CHARGE	64.00
09/15/2017	02:16:42 PM	NONE	935703	M000650191	CU	1	0.25	
						Batch Total	0.25	
							CASH	0.25
09/15/2017	02:20:35 PM	NONE	935704	M000650192	CU	6	1.50	
						Batch Total	1.50	
							CASH	1.50
09/15/2017	02:23:19 PM	RE-3368-746	935705	2017036897	DP	2	26.00	
						Batch Total	26.00	
						ACCOUNT : BIS	CHARGE	26.00

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
09/15/2017	02:23:49 PM	RE-3368-748	935706	2017036898	SAT	1	0.00	
					Batch Total		0.00	
							NO PAYMENT	
09/15/2017	02:25:18 PM	RE-3368-751	935709	2017036900	DD	2	26.00	
					Excise Tax		370.00	
09/15/2017	02:25:18 PM	RE-3368-753	935709	2017036901	DT	16	64.00	
					Batch Total		460.00	
					ACCOUNT : BIS		CHARGE	460.00
09/15/2017	02:27:15 PM	RE-3368-769	935710	2017036902	DD	2	26.00	
					Excise Tax		420.00	
09/15/2017	02:27:15 PM	RE-3368-771	935710	2017036903	DT	17	64.00	
					Batch Total		510.00	
					ACCOUNT : BIS		CHARGE	510.00
09/15/2017	02:33:32 PM	RE-3368-788	935713	2017036904	DP	8	26.00	
					Batch Total		26.00	
							CHECK	26.00
09/15/2017	02:35:31 PM	RE-3368-800	935716	2017036908	U1	2	38.00	
					Batch Total		38.00	
							CHECK	38.00
09/15/2017	02:39:12 PM	RE-3368-802	935718	2017036910	SA	1	0.00	
09/15/2017	02:39:12 PM	RE-3368-803	935718	2017036911	DP	3	26.00	
					Batch Total		26.00	
							CHECK	26.00
09/15/2017	02:45:43 PM	RE-3368-810	935723	2017036914	SA	2	0.00	
					Batch Total		0.00	
							NO PAYMENT	
09/15/2017	02:52:58 PM	RE-3368-816	935725	2017036916	DT	19	64.00	
					Batch Total		64.00	
					ACCOUNT : BIS		CHARGE	64.00
09/15/2017	02:56:52 PM	RE-3368-837	935728	2017036919	DD	3	26.00	
					Excise Tax		239.00	
09/15/2017	02:56:52 PM	RE-3368-840	935728	2017036920	DT	16	64.00	
					Batch Total		329.00	
					ACCOUNT : BIS		CHARGE	329.00
09/15/2017	02:58:58 PM	RE-3368-857	935731	2017036922	DT	20	64.00	
					Batch Total		64.00	
					ACCOUNT : BIS		CHARGE	64.00
09/15/2017	02:59:34 PM	RE-3368-878	935733	2017036924	SAT	1	0.00	
					Batch Total		0.00	
							NO PAYMENT	
09/15/2017	03:02:30 PM	RE-3368-879	935734	2017036925	DD	2	26.00	
					Excise Tax		640.00	
09/15/2017	03:02:30 PM	RE-3368-881	935734	2017036926	DT	18	64.00	
					Batch Total		730.00	
					ACCOUNT : BIS		CHARGE	730.00
09/15/2017	03:04:40 PM	RE-3368-899	935735	2017036927	DD	2	26.00	

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
09/15/2017	03:04:40 PM	RE-3368-901	935735	2017036928	DT	Excise Tax 12	286.00 64.00	
						Batch Total ACCOUNT : BIS	376.00 CHARGE	376.00
09/15/2017	03:06:26 PM	RE-3368-915	935737	2017036930	DD	2	26.00	
09/15/2017	03:06:26 PM	RE-3368-917	935737	2017036931	DT	Excise Tax 18	360.00 64.00	
						Batch Total ACCOUNT : BIS	450.00 CHARGE	450.00
09/15/2017	03:14:47 PM	RE-3368-935	935739	2017036932	DD	2	26.00	
09/15/2017	03:14:47 PM	RE-3368-937	935739	2017036933	DT	Excise Tax 14	250.00 64.00	
						Batch Total ACCOUNT : BIS	340.00 CHARGE	340.00
09/15/2017	03:15:25 PM	RE-3368-951	935740	2017036934	SAT	1	0.00	
						Batch Total	0.00	NO PAYMENT
09/15/2017	03:16:29 PM	RE-3368-952	935742	2017036935	DP	7	26.00	
						Batch Total ACCOUNT : BIS	26.00 CHARGE	26.00
09/15/2017	03:26:17 PM	RE-3368-959	935748	2017036936	DD	2	26.00	
09/15/2017	03:26:17 PM	RE-3368-961	935748	2017036937	DT	Excise Tax 17	301.00 64.00	
						Batch Total ACCOUNT : BIS	391.00 CHARGE	391.00
09/15/2017	03:27:43 PM	RE-3368-990	935750	2017036939	SA	1	0.00	
						Batch Total	0.00	NO PAYMENT
09/15/2017	03:31:35 PM	RE-3368-991	935751	2017036940	DD	3	26.00	
09/15/2017	03:31:35 PM	RE-3368-994	935751	2017036941	DT	Excise Tax 10	150.00 64.00	
						Batch Total ACCOUNT : BIS	240.00 CHARGE	240.00
09/15/2017	03:39:35 PM	RE-3368-1004	935756	2017036942	DD	2	26.00	
09/15/2017	03:39:35 PM	RE-3368-1006	935756	2017036943	DT	Excise Tax 16	338.00 64.00	
						Batch Total ACCOUNT : BIS	428.00 CHARGE	428.00
09/15/2017	03:40:47 PM	RE-3368-1022	935757	2017036944	DD	2	26.00	
						Batch Total ACCOUNT : BIS	26.00 CHARGE	26.00
09/15/2017	03:41:30 PM	RE-3368-1024	935758	2017036945	SAT	1	0.00	
						Batch Total	0.00	NO PAYMENT
09/15/2017	03:43:05 PM	RE-3368-1043	935760	2017036948	DD	2	26.00	
09/15/2017	03:43:05 PM	RE-3368-1045	935760	2017036949	DT	Excise Tax 14	340.00 64.00	
						Batch Total	430.00	

DATE: 11/6/2017
 TIME: 3:03:45 PM

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DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
							ACCOUNT : BIS	430.00
09/15/2017	03:51:46 PM	RE-3368-1072	935764	2017036952	DD	2	26.00	
						Excise Tax	200.00	
09/15/2017	03:51:46 PM	NONE	935764	M000650212	CU	2	0.50	
						Batch Total	226.50	226.50
							CASH	
09/15/2017	03:54:02 PM	RE-3368-1076	935766	2017036954	DD	2	26.00	
						Excise Tax	30.00	
09/15/2017	03:54:02 PM	NONE	935766	M000650213	CU	2	0.50	
						Batch Total	56.50	56.50
							CASH	
09/15/2017	03:57:10 PM	RE-3368-1078	935767	2017036955	DD	2	26.00	
						Excise Tax	20.00	
09/15/2017	03:57:10 PM	NONE	935767	M000650214	CU	2	0.50	
						Batch Total	46.50	46.50
							CASH	
09/15/2017	04:07:27 PM	RE-3368-1120	935771	2017036960	DD	2	26.00	
						Excise Tax	350.00	
09/15/2017	04:07:27 PM	RE-3368-1122	935771	2017036961	DT	18	64.00	
						Batch Total	440.00	440.00
						ACCOUNT : BIS	CHARGE	
09/15/2017	04:08:08 PM	RE-3368-1156	935773	2017036965	SAT	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	04:23:11 PM	RE-3368-1193	935779	2017036971	SAT	1	0.00	
						Batch Total	0.00	
							NO PAYMENT	
09/15/2017	04:28:43 PM	RE-3368-1217	935786	2017036979	DD	2	26.00	
						Excise Tax	830.00	
09/15/2017	04:28:43 PM	RE-3368-1219	935786	2017036980	DT	14	64.00	
						Batch Total	920.00	920.00
							CHECK	
09/15/2017	04:45:33 PM	RE-3368-1257	935795	2017036984	DD	3	26.00	
						Excise Tax	250.00	
09/15/2017	04:45:33 PM	RE-3368-1260	935795	2017036985	DT	12	64.00	
09/15/2017	04:45:33 PM	RE-3368-1272	935795	2017036986	DT	7	64.00	
						Batch Total	404.00	350.00
							CHECK	
							CHECK	116.00
						ACCOUNT : JACOBS	CREDIT	62.00

Vouchers 0
 Voucher Total 0.00
 # Void 0
 Void Total 0.00
 # Credits 1
 Credit Total 62.00
 # Trans 117
 Cash 540.25
 Change -0.50

DATE: 11/6/2017
TIME: 3:03:45 PM

Transaction Listing
Lynne Johnson
Forsyth County Register of Deeds
All Sites

PAGE: 8

09/15/2017 REAL ESTATE Randy L Smith

DATE	TIME	BOOK/PAGE	BATCH #	INST#	TYPE	PAGES	TRANS AMT	PAID AMT
Actual Cash		539.75						
Checks		3678.00						
Charge		13471.00						
Internal		0.00						
Total		4217.75						
Short Total		0.00						

**** Official Receipt ****

----- Duplicate -----

LYNNE JOHNSON

Register - FORSYTH County, NC

by SMITHRL, DPTY

Payment Receipt Batch 935595

09/15/2017

Received From:
SIMPLIFILE

ID # 2017036811 10:30:08 AM

DEED

Real Property \$26.00

Excise Tax \$599.00

Excise Tax \$599.00

Bk 3368 P 181

ID # 2017036812 10:30:08 AM

DEED OF TRUST

Real Property \$64.00

Bk 3368 P 183

ID # 2017036813 10:30:08 AM

DOCUMENT PROBATED

Real Property \$26.00

Bk 3368 P 202

Total \$715.00

Escrow(-) \$ 715.00

Escrow Debit Information

Customer: SIMPLIFILE

Account: Filings

Amount Debited: \$715.00

Balance: (\$6,293,089.00)

Account: Copies

Amount Debited: \$0.00

Balance: \$0.00

*** \$25.00 fee ***

*** for all returned checks ***

Have a Great Day!

2017042747 00112
 FORSYTH CO. NC FEE \$26.00
 STATE OF NC REAL ESTATE EXT
\$120.00
 PRESENTED & RECORDED
 10/25/2017 01:36:05 PM
LYNNE JOHNSON
 REGISTER OF DEEDS
 BY: RANDY L SMITH
 DPTY
BK: RE 3374
PG: 3682 - 3683

**NORTH CAROLINA GENERAL WARRANTY DEED
 [CORRECTION]**

Excise Tax: \$120.00

Parcel Identifier No. 5883-06-7561 Verified by _____ County on the ____ day of _____, 20__
 By: _____

Mail/Box to: Grantee

This instrument was prepared by: Wyatt Early Harris Wheeler LLP (Emily A. Gallimore)

Brief description for the Index: **Lot 3 Waterford Glen**

THIS DEED made this 12th day of September, 2017 by and between

GRANTOR	GRANTEE
RS Parker Homes, LLC, a North Carolina limited liability company P.O. Box 5967 High Point, NC 27262	Parker Model Home Designs, LLC, a North Carolina limited liability company P.O. Box 5967 High Point, NC 27262

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 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 Forsyth County, North Carolina and more particularly described as follows:

Being all of Lot 3, Phase 1 of Waterford Glen as shown on Plat Book 64 Page 181 recorded in the Office of the Register of Deeds for Forsyth County.

The purpose of this deed is to correct an error in the amount of excise tax reported by North Carolina General Warranty Deed recorded in Book 3368 Page 181 ("Original Deed"). The Original Deed indicated, in error, an excise tax amount of \$599.00. The appropriate excise tax amount of \$120.00 is shown on this deed.

2122380

Submitted electronically by "Wyatt Early Harris Wheeler LLP" in compliance with North Carolina statutes governing recordable documents and the terms of the submitter agreement with the Forsyth County Register of Deeds.

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.

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, other than the following exceptions: restrictions, easements and rights of way of record, if any, and ad valorem taxes for the current year.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

RS PARKER HOMES, LLC

By:

[Handwritten Signature]
Clyde A. Parker, Jr., Manager

STATE OF NORTH CAROLINA
COUNTY OF GUILFORD

I, a Notary Public of the State of North Carolina, certify that Clyde A. Parker, Jr. in his capacity as duly authorized Manager of RS Parker Homes, LLC personally appeared before me this day and at the same time and place all of the following occurred: (a) the aforesaid individual appeared in person before me; (b) the aforesaid individual was personally known to me, or identified by me through satisfactory evidence; and (c) the aforesaid individual made a vow of truthfulness on penalty of perjury, either based upon personal honor and without invoking a deity (affirmation), or while invoking a deity or using any form of the word swear (oath), of the foregoing.

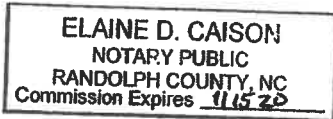
[Handwritten Signature]

Elaine D. Caison, Notary Public

Date: 10-20-17

(Official Seal)

My Commission Expires: 11/15/2020



LYNNE JOHNSON
Register of Deeds

Forsyth County Register of Deeds

Forsyth County Government Center • WINSTON-SALEM, NORTH CAROLINA 27101-4120
Telephone 336 703 2700 • Fax 336 727 8599 • E-Mail no-reply@bislandrecords.com

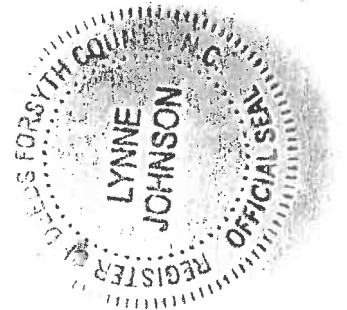
State of North Carolina, County of Forsyth

I certify that this is a true and accurate copy which appears on record in the office of the Register of Deeds of Forsyth County, North Carolina in Book 3374 Page 3682.

Witness my hand and seal this 30th day of OCTOBER 2017.

LYNNE JOHNSON, REGISTER OF DEEDS

By: Randy L. Smith
RANDY L SMITH, ASSISTANT/DEPUTY REGISTER OF DEEDS



THIS CERTIFICATION SHEET IS A PART OF THE DOCUMENT.

2017042791 00156

FORSYTH CO. NC FEE \$26.00
PRESENTED & RECORDED
10/25/2017 03:12:55 PM
LYNNE JOHNSON
REGISTER OF DEEDS
BY: EVELYN R. DIXON
DPTY

BK: RE 3374
PG: 3968 - 3970

**CORRECTIVE OR SCRIVENER'S AFFIDAVIT FOR
NOTICE OF TYPOGRAPHICAL OR OTHER MINOR ERROR
[N.C.G.S. 47-36.1]**

Prepared by/mail to: Emily A. Gallimore, Attorney, P.O. Drawer 2086, High Point, NC 27261-2086

The undersigned Affiant, being first duly sworn, hereby swears or affirms that the North Carolina General Warranty Deed recorded on September 15, 2017 in Book 3368 Page 181, Forsyth County Registry, by and between RS Parker Homes, LLC and Parker Model Home Designs, LLC contained typographical or minor error(s); and this Affidavit is made to give notice of the below corrective information:

Excise tax: \$599.00 is incorrect. The correct excise tax is \$120.00 and a refund of \$479.00 is requested in connection with the recording of this Affidavit.

Affiant is knowledgeable of the agreement and the intention of the parties in this regard. Affiant is the attorney who facilitated the recording of the North Carolina General Warranty Deed.

A copy of the previously recorded instrument is attached as **Exhibit A**.

A corrective deed with the correct amount of excise tax stamps is recorded in Book 3374 Page 3682.

Emily A. Gallimore
Emily A. Gallimore, Affiant

State of North Carolina County of Guilford

Signed and sworn to (or affirmed) before me, this the 25th day of October, 2017

My Commission Expires: 11/15/2020

Elaine D. Caison
Elaine D. Caison, Notary Public

(Affix Official/Notarial Seal)

ELAINE D. CAISON
NOTARY PUBLIC
RANDOLPH COUNTY, NC
Commission Expires 11/15/20

2123623

submitted electronically by "Wyatt Early Harris Wheeler LLP"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Forsyth County Register of Deeds.

2017036811 00058
FORSYTH CO. NC FEE 326.00
STATE OF NC REAL ESTATE EXT
\$599.00
PRESENTED & RECORDED
09/15/2017 10:30:08 AM
LYNNE JOHNSON
REGISTER OF DEEDS
BY: RANDY L SMITH
DPY
BK: RE 3388
PG: 181 - 182

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$599.00

Parcel Identifier No. 5883-06-7561

Mail to: Grantee

This instrument prepared by: Wyatt Early Harris Wheeler, LLP (Emily A. Gallimore)

Brief description for the Index: Lot 3 Waterford Glen .

THIS DEED made this 12th day of September 2017, by and between

GRANTOR	GRANTEE
RS Parker Homes, LLC, a North Carolina limited liability company	Parker Model Home Designs, LLC, a North Carolina limited liability company
P.O. Box 5967 High Point, NC 27262	P.O. Box 5967 High Point, NC 27262

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 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 the Forsyth County, North Carolina and more particularly described as follows:

Being all of Lot 3, Phase 1 of Waterford Glen as shown on Plat Book 64 Page 181 recorded in the Office of the Register of Deeds for Forsyth County.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 3211 Page 510.

All or a portion of the property herein conveyed does not include the primary residence of the Grantor.

2098054

submitted electronically by "Wyatt Early Harris Wheeler, LLP"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Forsyth County Register of Deeds.

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.

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, other than the following exceptions: All rights of way, easements and enforceable restrictions, if any, of record.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

RS PARKER HOMES, LLC

By:

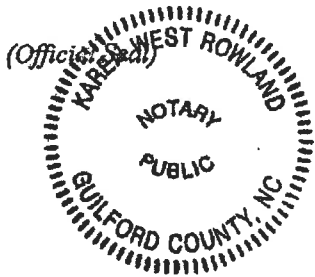
[Signature]
Clyde A. Parker, Jr., Manager

STATE OF NORTH CAROLINA
COUNTY OF GUILFORD

I, a Notary Public of the State of North Carolina, certify that Clyde A. Parker, Jr. in his capacity as duly authorized Manager of RS Parker Homes, LLC personally appeared before me this day and at the same time and place all of the following occurred: (a) the aforesaid individual appeared in person before me; (b) the aforesaid individual was personally known to me, or identified by me through satisfactory evidence; and (c) the aforesaid individual made a vow of truthfulness on penalty of perjury, either based upon personal honor and without invoking a deity (affirmation), or while invoking a deity or using any form of the word swear (oath), of the foregoing.

Date: September 13, 2017

[Signature]
Notary Public



My Commission Expires: May 11, 2019

2098054

LYNNE JOHNSON
Register of Deeds

Forsyth County Register of Deeds

Forsyth County Government Center • WINSTON-SALEM, NORTH CAROLINA 27101-4120
Telephone 336 703 2700 • Fax 336 727 8599 • E-Mail no-reply@bislandrecords.com

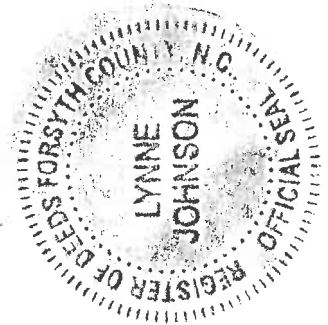
State of North Carolina, County of Forsyth

I certify that this is a true and accurate copy which appears on record in the office of the Register of Deeds of Forsyth County, North Carolina in Book 3374 Page 3968.

Witness my hand and seal this 30th day of OCTOBER 2017.

LYNNE JOHNSON, REGISTER OF DEEDS

By: Randy L. Smith
RANDY L SMITH, ASSISTANT/DEPUTY REGISTER OF DEEDS



THIS CERTIFICATION SHEET IS A PART OF THE DOCUMENT.