

REQUEST FOR BOARD ACTION
HENDERSON COUNTY
BOARD OF COMMISSIONERS

MEETING DATE: 10 July 2019

SUBJECT: Thompkins request for refund of deed excise tax

ATTACHMENT(S): Letter and Email

SUMMARY OF REQUEST:

Attorney C. Page Collie has requested, on behalf of Shawn Thomas Thompkins, the refund of the sum of Two Hundred Seventy Dollars (\$270.00) in real property conveyance excise tax ("deed stamps"). The deed in question represented real estate located in Buncombe County, not Henderson County, but was first incorrectly recorded in the Henderson County Register of Deeds Office.

Pursuant to N.C. Gen. Stat. § 105-228.37, a request for refund of overpayment of real property conveyance excise tax must be made within six months of the date of payment. The payment was made on or about June 13, 2019. A letter to the Board of Commissioners requesting refund and an email waiving notice of the Board's hearing of the consideration of their request are attached.

If the Board determines that a refund is in order, the refund will be of the amount of the excise tax paid.

County staff will be present and prepared if requested to give further information on this matter.

BOARD ACTION REQUESTED:

Approval of the refund.

If the Board is so inclined, the following motion is suggested:

I move that the Board grant the refund requested insofar as it conforms to the requirements of N.C. Gen. Stat. §105-228.37(b).

THE COLLIE LAW FIRM, PLLC

C. PAGE COLLIE

ATTORNEY AND COUNSELLOR AT LAW

1645 ASHEVILLE HIGHWAY
HENDERSONVILLE, NC 28791

TEL: (828) 693-4477
FAX: (828) 693-4030

June 24, 2019

Henderson County Attorney
Charles Russell Burrell
1 Historic Courthouse Square
Suite #5
Hendersonville, NC 28792

Re: Refund of Transfer Tax Paid to Wrong County in Error

Dear Mr. Burrell:

On Thursday June 13, 2019 at 3:43 pm my office recorded a deed for Shawn Thomas Thompkins in the Office of the Register of Deeds for Henderson County in error. The deed was recorded in Book 3346 at Page 180 and a copy of the same is attached hereto for your reference.

At the time this deed was recorded Transfer Tax in the amount of \$270.00 was paid.

Realizing that the property described in the above referenced deed was actually located in Buncombe County, we retrieved the original document from the Henderson County Registrar and rerecorded the deed in the correct County.

Attached is a copy of the same deed described above that was rerecorded in Buncombe County on Friday June 14, 2019 at 10:42 am in Book 5779 at Page 1821 in the Office of the Register of Deeds for Buncombe County.

At the time of the rerecording, we again paid the Transfer Tax of \$270.00.

I would like to request, pursuant to the procedure set forth in North Carolina General Statute § 105-228.37, that the \$270.00 paid in error to the Henderson County Register of Deeds be refunded.

If any other information is required, I can be reached on my cell of 828/808-6378 at any time.

I appreciate your consideration of this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Page Collie', written in a cursive style.

C. Page Collie

CPC:
Enclosures



This document presented and filed:
08/13/2019 03:43:40 PM

WB

WILLIAM LEE KING, Henderson COUNTY, NC
Transfer Tax: \$270.00

Excise Tax \$270.00

Recording Time, Book and Page

Tax Lot No. _____ Parcel Identifier No. 9654-28-6007.00000
Verified by _____ County on the _____ day of _____, 20____
by _____

Mail after recording to The Collic Law Firm, Box # 79
This instrument was prepared by Barnwell & Long, PLLC, licensed NC attorneys. Delinquent taxes, if any, to be paid
by the closing attorney to the county tax collector upon disbursement of closing proceeds.

Brief Description for the index

Unit A, Azalea Point Condominium, PB 115, PG 141

NORTH CAROLINA GENERAL WARRANTY DEED

THIS DEED made this 3rd day of May, 2019, by and between

GRANTOR

GRANTEE

ROGER DEAN CLARK and wife,
JUDY ANN CLARK
100 Chipwood Lane
Waynesville, NC 28785

SHAWN THOMAS THOMPkins, unmarried
6 Azalea Road Unit A
Arden, NC 28704

Enter in appropriate block for each party; name, address, and, if appropriate, character of entity, e.g., corporation or partnership.

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 City of _____ Township, Buncombe County, North Carolina and more particularly described as follows:

BEING ALL of Unit A of Azalea Point Condominium as shown on that plat recorded in Plat Book 115 at Page 141 of the Buncombe County, North Carolina Registry, said Unit also being described in the Declaration of Condominium for Azalea Point Condominium with attached exhibits recorded in Deed Book 4213 at Page 1406, and said Unit is shown on Plans and Specifications for Azalea Point Condominium as recorded in Condominium File Nos. 630 - 631 of the Buncombe County, North Carolina Registry, reference to which is hereby made and incorporated for a more particular description of said property.

TOGETHER WITH and including the undivided interest in and to the Common Elements of Azalea Point Condominium which is attributable to the Unit described herein.

BEING ALL that certain property described in deed recorded in Deed Book 5625 at Page 1336 in the Office of the Register of Deeds of Buncombe County, North Carolina.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 5625 , Page 1336.

A map showing the above described property is recorded in Plat Book 115 at Page 141.


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 except for the exceptions hereinafter stated.

Title to the property hereinabove described is subject to the following exceptions:

1. Easements, restrictions and rights-of-way of record.
2. Ad valorem taxes for the year 2019.

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.



Roger Dean Clark (SEAL)

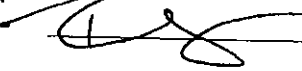


Judy Ann Clark (SEAL)



STATE OF NORTH CAROLINA, Buncombe County,
the undersigned, a Notary Public of the County and State aforesaid, certify that Roger Dean Clark and wife, Judy Ann Clark, Grantor, personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp or seal, this 3 day of MAY, 2019.

My commission expires:
3.3.2020



Notary Public

Doc ID: 032371840002 Type: CRP
 Recorded: 06/14/2019 at 10:42:02 AM
 Fee Amt: \$296.00 Page 1 of 2
 Revenue Tax: \$270.00
 Workflow# 0000528534-0001
 Buncombe County, NC
 Drew Reisinger Register of Deeds
BK 5779 PG 1821-1822

BOOK 3346 PAGE 180 (2)

905246



This document presented and filed:
06/13/2019 03:43:40 PM

WB

WILLIAM LEE KING, Henderson COUNTY, NC
Transfer Tax: \$270.00

Excise Tax \$270.00

Recording Time, Book and Page

Tax Lot No. _____ Parcel Identifier No. 9654-28-6007.00000
 Verified by _____ County on the _____ day of _____, 20____
 by _____

Mailed after recording to The Collie Law Firm, Box # 79
 This instrument was prepared by Barnwell & Long, PLLC, licensed NC attorneys. Delinquent taxes, if any, to be paid by the closing attorney to the county tax collector upon disbursement of closing proceeds.

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THIS DEED made this 3rd day of May, 2019, by and between

GRANTOR

ROGER DEAN CLARK and wife,
 JUDY ANN CLARK
 100 Chipwood Lane
 Waynesville, NC 28785

GRANTEE

SHAWN THOMAS THOMPSON, unmarried
 6 Azalea Road Unit A
 Arden, NC 28704

Enter in appropriate block for each party: name, address, and, if appropriate, character of entity, e.g. corporation or partnership.

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 City of _____ Township, Buncombe County, North Carolina and more particularly described as follows:

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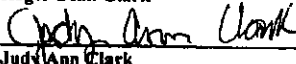
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IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officers and its seal to be hereunto affixed by authority of its Board of Directors, the day and year first above written.



Roger Dean Clark (SEAL)

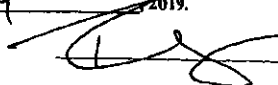


Judy Ann Clark (SEAL)



STATE OF NORTH CAROLINA, Buncombe County.
I, the undersigned, a Notary Public of the County and State aforesaid, certify that Roger Dean Clark and wife, Judy Ann Clark, Grantor, personally appeared before me this day and acknowledged the execution of the foregoing instrument. Witness my hand and official stamp for seal, this 3 day of May, 2019.

My commission expires:
3/3/2020



Notary Public

Terry Wilson

From: Page Collie <page@thecollielawfirm.com>
Sent: Monday, June 24, 2019 4:07 PM
To: Russ Burrell
Subject: Refund of Excise Tax Paid in Wrong County

Russ,

Regarding my request for the refund of the \$270 in excise tax that I paid to Henderson County in error for the deed to Shawn Thomas Thompkins recorded in Book 3346 at Page 180, Henderson County Registry, I do hereby waive any and all notice requirements imposed by North Carolina General Statute § 105-228.37.

Thanks,

C. Page Collie

The Collie Law Firm
1645 Asheville Highway
Hendersonville, NC 28791
828/693-4477 - Office
828/693-4030 - Fax

Helping you open new doors

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