

John F. Wible, P.A.
8510 Six Forks Road, Suite 102
Raleigh, NC 27615
(919) 518-8040

November 14, 2018

VIA FEDEX

Durham County Board of Commissioners
200 East Main Street, 2nd Floor
Durham, North Carolina 27701

Re: Incorrect Recording of Deed – Request for Refund of Excise Tax Paid

Dear Commissioners:

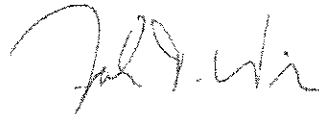
Per instructions received from the Durham County Register of Deeds office, I enclose herewith a copy of a deed erroneously recorded in Durham County on November 13, 2018 in Book 8545, Page 413, Durham County Registry, together with a copy of the very same deed properly recorded in Wake County on November 14, 2018 in Book 17291, Page 2366, Wake County Registry. The property described in such deed is located only in Wake County, North Carolina and the deed should only have been recorded in Wake County, with excise tax paid only to Wake County. Accordingly, request is hereby made for a refund of the \$145.00 excise tax improperly paid to Durham County. The refund should be made payable to my law firm, John F. Wible, P.A.

If you have any questions or need additional information or documentation to consider and process this request, please contact me directly at the above telephone number.

Thank you for your assistance.

Sincerely,

JOHN F. WIBLE, P.A.



John F. Wible

JFW/
Enclosures

§ 105-228.37. Refund of overpayment of tax.

(a) Refund Request. - A taxpayer who pays more tax than is due under this Article may request a refund of the overpayment by filing a written request for a refund with the board of county commissioners of the county where the tax was paid. The request must be filed within six months after the date the tax was paid and must explain why the taxpayer believes a refund is due.

(b) Hearing by County. - A board of county commissioners must conduct a hearing on a request for refund. Within 60 days after a timely request for a refund has been filed and at least 10 days before the date set for the hearing, the board must notify the taxpayer in writing of the time and place at which the hearing will be conducted. The date set for the hearing must be within 90 days after the timely request for a hearing was filed or at a later date mutually agreed upon by the taxpayer and the board. The board must make a decision on the requested refund within 90 days after conducting a hearing under this subsection.

(c) Process if Refund Granted. - If the board of commissioners decides that a refund is due, it must refund the overpayment, together with any applicable interest, to the taxpayer and inform the Department of the refund. The Department may assess the taxpayer for the amount of the refund in accordance with G.S. 105-241.9 if the Department disagrees with the board's decision.

(d) Process if Refund Denied. - If the board of commissioners finds that no refund is due, the written decision of the board must inform the taxpayer that the taxpayer may request a departmental review of the denial of the refund in accordance with the procedures set out in G.S. 105-241.11.

(e) Recording Correct Deed. - Before a tax is refunded, the taxpayer must record a new instrument reflecting the correct amount of tax due. If no tax is due because an instrument was recorded in the wrong county, then the taxpayer must record a document stating that no tax was owed because the instrument being corrected was recorded in the wrong county. The taxpayer must include in the document the names of the grantors and grantees and the deed book and page number of the instrument being corrected.

When a taxpayer records a corrected instrument, the taxpayer must inform the register of deeds that the instrument being recorded is a correcting instrument. The taxpayer must give the register of deeds a copy of the decision granting the refund that shows the correct amount of tax due. The correcting instrument must include the deed book and page number of the instrument being corrected. The register of deeds must notify the county finance officer and the Secretary when the correcting instrument has been recorded.

(f) Interest. - An overpayment of tax bears interest at the rate established in G.S. 105-241.21 from the date that interest begins to accrue. Interest begins to accrue on an overpayment 30 days after the request for a refund is filed by the taxpayer with the board of county commissioners. (2000-170, s. 2; 2007-491, s. 24; 2011-330, s. 30(a).)

For Registration Sharon A. Davis

Register of Deeds

Durham County, NC

Electronically Recorded

2018 Nov 13 04:38 PM NC Rev Stamp \$ 145.00

Book: 8545 Page: 413 Fee: \$ 26.00

Instrument Number: 2018039532

DEED

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$ 145.00

Parcel Identifier No. 00041699 Verified by _____ County on the ____ day of _____, 20__

By: _____

Mail/Box to: Grantee

This instrument was prepared by: John F. Wible, P.A., 8510 Six Forks Road, Ste. 102, Raleigh, NC 27615

Brief description for the Index: PART OF TRACT NO. 3, ELIAS ALLEN FARM

THIS DEED made this 13th day of November, 2018 by and between

GRANTOR
Reager Marlana Goodson, devisee under the
Will of Shearley S. Goodson, deceased and
spouse, Berhane Teferra
402 Loop Road
Garner, NC 27529

GRANTEE
Osbbal Adrian Mendez Avila and spouse,
Ruth Nelly Corredor
1505 Mechanical Blvd.
Garner, NC 27529
Mailing address: 4613 Marathon Lane
Raleigh, NC 27616

Enter in appropriate block for each Grantor and Grantee: name, mailing 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 Garner Township, Wake County, North Carolina and more particularly described as follows:

As fully set out on the attached Exhibit "A", which is incorporated herein by reference.

The property hereinabove described was acquired by Grantor by instrument recorded in Book _____ page _____.

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

A map showing the above described property is recorded in Plat Book _____ page _____.

NC Bar Association Form No. 3 © 1976. Revised © 1/1/2010

Printed by Agreement with the NC Bar Association

Submitted electronically by John F. Wible P.A. in compliance with North Carolina statutes governing recordable documents and the terms of the submitter agreement with the Durham 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: 1. General public service and utility easements and restrictions of record 2. Ad valorem real property taxes for current year.

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

(Entity Name)
By: _____
Print/Type Name & Title: _____
By: _____
Print/Type Name & Title: _____
By: _____
Print/Type Name & Title: _____

Reager Marlana Goodson (SEAL)
Print/Type Name: Reager Marlana Goodson
Berhane Teferra by Reager
Marlana Goodson his attorney in fact (SEAL)
Print/Type Name: Berhane Teferra by Reager
Marlana Goodson his attorney in fact

Print/Type Name: _____

Print/Type Name: _____

State of North Carolina - County or City of Wake
I, the undersigned Notary Public of the County or City of Wake and State aforesaid, certify that _____
Reager Marlana Goodson personally appeared before me this day and
acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or
seal this 13th day of November, 2018.
My Commission Expires: 8/27/23
(Affix Seal)

John F. Wible Notary Public
Notary's Printed or Typed Name

State of _____ - County or City of _____
I, the undersigned Notary Public of the County or City of _____ and State aforesaid, certify that _____
_____ of _____, a North Carolina or _____
corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority
duly given and as the act of such entity, _____ he signed the foregoing instrument in its name on its behalf as its act and deed. Witness
my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____
(Affix Seal) _____ Notary Public
Notary's Printed or Typed Name

State of _____ - County or City of _____
I, the undersigned Notary Public of the County or City of _____ and State aforesaid, certify that _____
Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____
(Affix Seal) _____ Notary Public
Notary's Printed or Typed Name

STATE OF NC
COUNTY OF Wake

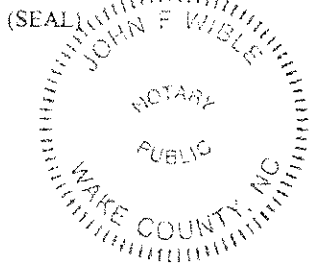
I, a Notary Public of the County and State aforesaid, do hereby certify that REAGER MARLANA GOODSON, attorney-in-fact for BERHANE TEFERRA, personally appeared before me this day, and being by me duly sworn, says that he/she executed the foregoing and annexed instrument for and in behalf of the said BERHANE TEFERRA, and that his/her authority to execute and acknowledge said instrument is contained in an instrument duly executed, acknowledged, and recorded in the office of the Register of Deeds in the County of Wake, State of North Carolina, and that this instrument was executed under and by virtue of the authority given by said instrument granting him/her power of attorney.

I do further certify that the said REAGER MARLANA GOODSON, acknowledged the due execution of the foregoing and annexed instrument for the purposes therein expressed for and in behalf of the said BERHANE TEFERRA.

Witness my hand and official seal, this the 13th day of November, 2018.

My Commission Expires:
8/27/23


NOTARY PUBLIC



ATTACHMENT
EXHIBIT "A"

BEGINNING at a stake in the public road leading to U. S. Highway No. 70, said stake being at the northeast corner of the lot occupied by B. J. Williams, said stake also being South 62 degrees 45 minutes East 75 feet from the northeast corner of the Pat Leach lot, and South 62 degrees 45 minutes East 330 feet from the northwest corner of Tract No. 3 as shown on map of Elias Allen Farm which is recorded in Book of Maps 1941, Page 6, Wake County Registry; and runs thence South 12 degrees 30 minutes West 212 feet to a stake; thence in a line parallel with the line of the aforesaid public road South 62 degrees 45 minutes East 75 feet to a stake; thence North 12 degrees 30 minutes East 212 feet to a stake in said public road; thence with the said public road North 62 degrees 45 minutes West 75 feet to the point of BEGINNING, and being a part of Tract No. 3 of the Elias Allen Farm as shown on map above referred to; and the same lot shown on map of the property of Otis Wright and wife, St. Mary's Township, Wake County, N.C., made by Sam Powell, Registered Surveyor, under date of October 31, 1953.

WAKE COUNTY, NC
 CHARLES P. GILLIAM
 REGISTER OF DEEDS
 PRESENTED & RECORDED ON
 11-14-2018 AT 08:36:03
 STATE OF NC REAL ESTATE
 EXCISE TAX: \$145.00
 BOOK: 017291 PAGE: 02366 - 02369

NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$ 145.00

Parcel Identifier No. 00041699 Verified by _____ County on the ____ day of _____, 20____
 By: _____

Mail/Box to: Grantee

This instrument was prepared by: John F. Wible, P.A., 8510 Six Forks Road, Ste. 102, Raleigh, NC 27615

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 Reager Marlana Goodson, devisee under the
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 spouse, Berhane Teferra
 402 Loop Road
 Garner, NC 27529

GRANTEE
 Osbbal Adrian Mendez Avila and spouse,
 Ruth Nelly Corredor
 1505 Mechanical Blvd.
 Garner, NC 27529
 Mailing address: 4613 Marathon Lane
 Raleigh, NC 27616

Enter in appropriate block for each Grantor and Grantee: name, mailing 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 Garner Township, Wake County, North Carolina and more particularly described as follows:

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Printed by Agreement with the NC Bar Association

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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.

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: 1. General public service and utility easements and restrictions of record. 2. Ad valorem real property taxes for current year.

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

By: _____ (Entity Name) Reager Marlana Goodson (SEAL)
 Print/Type Name: Reager Marlana Goodson
Berhane Teferra by Reager
 Print/Type Name & Title: Marlana Goodson his attorney in fact (SEAL)
 Print/Type Name: Berhane Teferra by Reager
 By: _____
 Print/Type Name & Title: _____
 Print/Type Name: _____ (SEAL)
 By: _____
 Print/Type Name & Title: _____
 Print/Type Name: _____ (SEAL)

State of North Carolina - County or City of Wake
 I, the undersigned Notary Public of the County or City of Wake and State aforesaid, certify that Reager Marlana Goodson personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 13th day of November, 2018.
 My Commission Expires: 8/27/23
 (Affix Seal)
John F. Wible Notary Public
 Notary's Printed or Typed Name

State of _____ - County or City of _____
 I, the undersigned Notary Public of the County or City of _____ and State aforesaid, certify that _____ personally came before me this day and acknowledged that _____ he is the _____ of _____, a North Carolina or _____ corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority duly given and as the act of such entity, _____ he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____
 (Affix Seal) _____ Notary Public
 Notary's Printed or Typed Name

State of _____ - County or City of _____
 I, the undersigned Notary Public of the County or City of _____ and State aforesaid, certify that _____
 Witness my hand and Notarial stamp or seal, this _____ day of _____, 20____.

My Commission Expires: _____
 (Affix Seal) _____ Notary Public
 Notary's Printed or Typed Name

STATE OF NC
COUNTY OF Wake

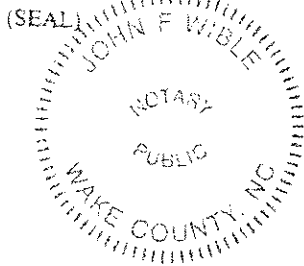
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8/27/23


NOTARY PUBLIC



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