



RAGSDALE LIGGETT^{PLLC}
LAWYERS

January 22, 2020

VIA FEDEX DELIVERY

Durham County Register of Deeds
201 E. Main Street, 2nd Floor
Durham, NC 27701

RE: Joyce Rao

Dear Ms. Davis:

On November 29, 2018, we electronically recorded a deed in Durham County instead of Wake County. We have already corrected this mistake by recording the documents and paying the excise taxes in Wake County. Attached are copies of the deeds that were recorded in Durham County and Wake County. As a result of our error, we are requesting a refund of the excise tax in the amount of \$664. Please let me know if you require any additional information in order to process the refund.

Sincerely,

Robert J. Ramseur, Jr.
Ragsdale Liggett PLLC

enclosures

Revenue: \$ 664.00

(For Recording Data)

Parcel Identifier/Tax Account/PIN No.:	0476058
Brief Description for the Index:	Lot 73, Friendship Station, Phase 1, Section 7
Prepared by:	Ragsdale Liggett PLLC (Ramseur)
Return to:	Grantee
Property Address:	2884 Dallas Valley Lane, Apex, NC 27502

NORTH CAROLINA GENERAL WARRANTY DEED

This Deed is made as of this the 18th day of December, by and between **M/I HOMES OF RALEIGH, LLC, A DELAWARE LIMITED LIABILITY COMPANY**, with a mailing address of 1511 Sunday Drive, Suite 100, Raleigh, NC 27607 ("**Grantor**") and **Joyce A. Rao and spouse, Joseph Rao**, with a mailing address of 2884 Dallas Valley Lane, Apex, NC 27502 ("**Grantee**").

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 the City of Apex, Wake County, North Carolina and more particularly described as follows:

BEING all of Lot 73, Friendship Station, Phase 1, Section 7, as shown on Map recorded in Book of Maps 2019, Pages 805-807 and Book of Maps 2019, Pages 794-796, Wake County Registry.

The property hereinabove described was acquired by Grantor by instrument recorded in Book 17444, Page 2173, Wake County Registry.

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

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:

- ad valorem taxes for the year 2019, a lien now due but not yet delinquent;
- easements, restrictions and rights of way of record, if any, affecting the Premises; and
- utility lines, easements and rights of way located over, under or upon the Premises.

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.

**M/I HOMES OF RALEIGH, LLC,
A DELAWARE LIMITED LIABILITY COMPANY**

By: _____

Ryan Shears

STATE OF NORTH CAROLINA, WAKE COUNTY

I certify that the following person personally appeared before me this day and acknowledged that he voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated: Ryan Shears, Area President

Date: 12/18/19

Hillary A. MacSwain
Official Signature of Notary Public

(Official Seal)



Hillary A. MacSwain

Insert name of Notary, printed or typed

My Commission Expires: 4/29/2024

For Registration Sharon A. Davis
Register of Deeds
Durham County, NC
Electronically Recorded
2019 Dec 18 01:38 PM
Book: 8828 Page: 883
NC Rev Stamp: \$ 664.00 Fee: \$ 26.00
Instrument Number: 2019046985
DEED

Revenue: \$ 664.00

(For Recording Data)

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Submitted electronically by "Ragsdale Liggett PLLC"
in compliance with North Carolina statutes governing recordable documents
and the terms of the submitter agreement with the Durham County Register of Deeds.

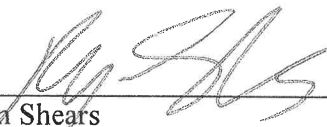
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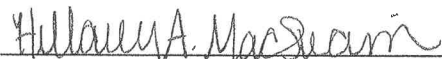
**M/I HOMES OF RALEIGH, LLC,
A DELAWARE LIMITED LIABILITY COMPANY**

By: 
Ryan Shears

STATE OF NORTH CAROLINA, WAKE COUNTY

I certify that the following person personally appeared before me this day and acknowledged that he voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated: Ryan Shears, Area President

Date: 12/19/19


Official Signature of Notary Public

(Official Seal)



Hillary A. MacSwain

Insert name of Notary, printed or typed

My Commission Expires: 4/29/2024

§ 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).)