LANCASTER COUNTY ASSESSOR Tax Map: 0154 00 042 00

030807-SRS/KC

2020023103	
DEED	
RECORDING FEES	\$15.0 \$1300.0
STATE TAX	\$1300.0
COUNTY TAX	\$550.0
PRESENTED & RECORDED:	
12-29-2020 12:45	5:58 PM
BRITTANY GRANT	
REGISTER OF DEEDS	
LANCASTER COUNTY, SC BY: CANDICE PHILLIPS	
BK: DEED 139	M
DIV. DEED 133	·
 PG: 318 - 322	

2020022702

STATE OF SOUTH CAROLINA TITLE TO REAL) COUNTY OF LANCASTER

KNOW ALL MEN BY THESE PRESENTS, That I, Jane R. Elliott, in the State aforesaid, for and in consideration of the sum of Five Hundred Thousand and no/100's (\$500,000,00) Dollars to me paid by Kirkland Circle, LLC in the State aforesaid, subject to the exceptions herein stated, have granted, bargained, sold and released, and by these presents do grant bargain, sell and release unto the said Kirkland Circle, LLC, its successors and assigns:

All that certain piece, parcel or tract of land, lying, being and situate in Lancaster County, designated as Tract 3, containing 221.77 acres, more or less, as shown on plat prepared for Richard E. Richards, Norman S. Richards and Jane R. Elliott by Jack Smith Surveying dated March 5, 2002 and recorded in the office of the Clerk of Court for Lancaster County, South Carolina as Plat No. 2002-134.

The above described property is the same conveyed to Jane R. Elliott by Title Under Order of Court (Partition in Kind) dated March 20, 2002 and recorded in the office of the Clerk of Court for Lancaster County in Volume/Book 153 at page 207 on April 10, 2002.

The property is conveyed subject to the state of facts a personal inspection or accurate survey would disclose.

TMS # 0154-00-042.00

Mailing Address for Tax Bill: 749 Kirkland Circle, Elgin, SC 29045

TOGETHER with all and singular, the rights, members, hereditaments and appurtenances to the said premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD all and singular the premises before mentioned unto the said Kirkland Circle, LLC, its successors and assigns, forever.

> **RECORDED THIS 19th DAY** OF JANUARY, 2021 IN BOOK 00 PAGE 00

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And I do hereby bind myself and my heirs, executors and administrators, to warrant and forever defend all and singular the said premises unto the said Kirkland Circle, LLC, its successors and assigns, against me and my heirs and against every person whomsoever lawfully claiming, or to claim, the same or any part thereof.

WITNESS my Hand and Seal this 16 day of December in the year of our Lord two thousand twenty and in the two hundred and forty-fifth year of Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED IN THE PRESENCE OF

Witness Signature

THIRIOIA SCHERER

Witness Signature

Print Name

Jane R. Elliott (Seal)

By: June Elliott Murphy

Jane Elliott Murphy as Attorney-in-Fact

Book 1384 Page 250

: a
STATE OF NOTICE ROLLS) ACKNOWLEDGMENT COUNTY OF MECKINGMEN)
COUNTY OF Mecklyrus)
I, Jewis A. Chambers, Notary Public for the State of Jouls Caroline, do hereby certify that Jane Elliott Murphy as Attorney-in-Fact for Jane R. Elliott personally appeared before me this day and acknowledged the due execution of the foregoing instrument.
Subscribed to and sworn to before me this day of December, 2020.
(Signature of Notary Public) Notary Public for N
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STATE OF SOUTH CAROLINA) COUNTY OF LANCASTER)
PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:
1. I have read the information on this affidavit and I understand such information.
2 The property being transferred is located at <u>Tract 3, Flat Rock Rd., Heath Springs, SC</u> , bearing County Tax Map Number 0154-00-042.00, was transferred by <u>Jane R. Elliott</u> to <u>Kirkland Circle, LLC</u> on <u>December 16, 2020</u> .
3. Check one of the following: The deed is
(a)X subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
 (b) subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary. (c)exempt from the deed recording fee because (See Information section of affidavit):
(If exempt, please skip items 4 - 7, and go to item 8 of this affidavit.)
If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes or No
4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit.):
(a) The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of\$500,000.00
(b) The fee is computed on the fair market value of the realty which is
(c) The fee is computed on the fair market value of the realty as established for property tax purposes which is
5. Check Yes or No _X to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. (This includes, pursuant to Code Section 12-59-140(E)(6), any lien or encumbrance on realty in possession of a forfeited land commission which may subsequently be waived or reduced after the transfer under a signed contract or agreement between the lien holder and the buyer existing before the transfer.) If "Yes," the amount of the outstanding balance of this lien or encumbrance is:
6. The deed recording fee is computed as follows:
(a) Place the amount listed in item 4 above here:\$500,000.00
(b) Place the amount listed in item 5 above here:0.00
(If no amount is listed, place zero here.)
(c) Subtract Line 6(b) from Line 6(a) and place result here:500,000.00
7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: \$1850.00
8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as:

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not

more than one year, or both.

Responsible Person Connected with the Transaction

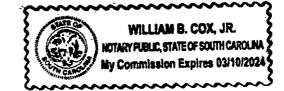
Print or Type Name Here

SWORN to and subscribed before me this 2) day of December, 2020

Notary Public for South Carolina

My Commission Expires: ____

Notary (L.S.): //www.
Notary (printed name):



INFORMATION

Except as provided in this paragraph, the term "value" means "the consideration paid or to be paid in money's worth for the realty.' Consideration paid or to be paid in money's worth includes, but is not limited to, other realty, personal property, stocks, bonds, partnership interest and other intangible property, the forgiveness or cancellation of a debt, the assumption of a debt, and the surrendering of any right. The fair market value of the consideration must be used in calculating the consideration paid in money's worth. Taxpayers may elect to use the fair market value of the realty being transferred in determining fair market value of the consideration. In the case of realty transferred between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, and in the case of realty transferred to a trust or as a distribution to a trust beneficiary, "value" means the realty's fair market value. A deduction from value is allowed for the amount of any lien or encumbrance existing on the land, tenement, or realty before the transfer and remaining on the land, tenement, or realty after the transfer. (This includes, pursuant to Code Section 12-59-140(E)(6), any lien or encumbrance on realty in possession of a forfeited land commission which may subsequently be waived or reduced after the transfer under a signed contract or agreement between the lien holder and the buyer existing before the transfer.) Taxpayers may elect to use the fair market value for property tax purposes in determining fair market value under the provisions of the law.

Exempted from the fee are deeds:

- (1) transferring realty in which the value of the realty, as defined in Code Section 12-24-30, is equal to or less than one hundred dollars;
- (2) transferring realty to the federal government or to a state, its agencies and departments, and its political subdivisions, including school districts;
- (3) that are otherwise exempted under the laws and Constitution of this State or of the United States;
- (4) transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A);
- (5) transferring realty in order to partition realty as long as no consideration is paid for the transfer other than the interests in the realty that are being exchanged in order to partition the realty;
- (6) transferring an individual grave space at a cemetery owned by a cemetery company licensed under Chapter 55 of Title 39;
- (7) that constitutes a contract for the sale of timber to be cut;
- (8) transferring realty to a corporation, a partnership, or a trust as a stockholder, partner, or trust beneficiary of the entity or so as to become a stockholder, partner, or trust beneficiary of the entity as long as no consideration is paid for the transfer other than stock in the corporation, interest in the partnership, beneficiary interest in the trust, or the increase in value in the stock or interest held by the grantor. However, except for transfers from one family trust to another family trust without consideration or transfers from a trust established for the benefit of a religious organization to the religious organization, the transfer of realty from a corporation, a partnership, or a trust to a stockholder, partner, or trust beneficiary of the entity is subject to the fee, even if the realty is transferred to another corporation, a partnership, or trust;
- (9) transferring realty from a family partnership to a partner or from a family trust to a beneficiary, provided no consideration is paid for the transfer other than a reduction in the grantee's interest in the partnership or trust. A "family partnership" is a partnership whose partners are all members of the same family. A "family trust" is a trust, in which the beneficiaries are all members of the same family. The beneficiaries of a family trust may also include charitable entities. "Family" means the grantor and the grantor's spouse, parents, grandparents, sisters, brothers, children, stepchildren, grandchildren, and the spouses and lineal descendants of any the above. A "charitable entity" means an entity which may receive deductible contributions under Section 170 of the Internal Revenue Code as defined in Section 12-6-40(A):
- (10) transferring realty in a statutory merger or consolidation from a constituent corporation to the continuing or new corporation;
- (11) transferring realty in a merger or consolidation from a constituent partnership to the continuing or new partnership;
- (12) that constitutes a corrective deed or a quitclaim deed used to confirm title already vested in the grantee, provided that no consideration of any kind is paid or is to be paid under the corrective or quitclaim deed;
- (13) transferring realty subject to a mortgage to the mortgagee whether by a deed in lieu of foreclosure executed by the mortgagor or deed pursuant to foreclosure proceeding:
- (14) transferring realty from an agent to the agent's principal in which the realty was purchased with funds of the principal, provided that a notarized document is also filed with the deed that establishes the fact that the agent and principal relationship existed at the time of the original purchase as well as for the purpose of purchasing the realty;
- (15) transferring title to facilities for transmitting electricity that is transferred, sold, or exchanged by electrical utilities, municipalities, electric cooperatives, or political subdivisions to a limited liability company which is subject to regulation under the Federal Power Act (16 U.S.C. Section 791(a)) and which is formed to operate or to take functional control of electric transmission assets as defined in the Federal Power Act.