

Also, this property is subject to an Agreement and Amended Agreement for easements for right-of-way for ingress and egress as recorded in Deed Book 329 at Page 397 and in Deed Book 333 at Page 386.

DERIVATION: B & H Enterprises, A Partnership -- December 24, 1986 -- 320/273

PARCEL TWO: All that certain piece, parcel or lot of land situate, lying and being in the County of Greenwood, State of South Carolina, containing 7.03 acres, more or less, and is triangular in shape, as shown on plat prepared by Carolina Engineering Service, Inc., of date January 30, 1988, recorded in Plat Book 53 at Page 13, in the Office of the Clerk of Court for Greenwood County. Reference is made to the aforesaid plat for a more full and accurate description.

DERIVATION: Allen P. Fortner and Sophia M. Fortner -- February 29, 1988 -- 329/400

Address of Grantee: 2117 Highway 72 West
Greenwood, South Carolina 29649

Together with all and singular the rights, members, hereditaments and appurtenances to said premises, belonging or in any wise incident or appertaining and subject to easements and restrictions of record.

TO HAVE AND TO HOLD all and singular the premises before mentioned unto the said Herbert Anderson, Jr., his heirs or successors and assigns forever.

And, Emerald Investments, Inc. does hereby bind itself, and its heirs or successors, executors and administrators to warrant and forever defend all and singular said premises unto Herbert Anderson, Jr., and his heirs or successors and against every person whomsoever lawfully claiming or to claim the same or any part thereof.

IN WITNESS WHEREOF, Emerald Investments, Inc. has set its hand(s) and seal(s) this 11th day of December, 2000.

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SIGNED, sealed and delivered in the presence of:

EMERALD INVESTMENTS, INC.

Deed B W Lyndham
Jennifer L Taylor

By: [Signature]

STATE OF SOUTH CAROLINA)

COUNTY OF GREENWOOD)

PROBATE

PERSONALLY appeared the undersigned witness and made oath that (s)he saw the within named Emerald Investments, Inc., sign, seal and as its act and deed deliver the within written deed and that (s)he, with the other witness subscribed above, witnessed the execution thereof.

Deed B W Lyndham

SWORN to before me this 11th day of December, 2000.

Jennifer L Taylor
Notary for South Carolina
My Commission Expires: 3/20/05

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STATE OF SOUTH CAROLINA

COUNTY OF GREENWOOD

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AFFIDAVIT

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 in Greenwood County, bearing a Greenwood County Tax Map Number, was transferred by Emerald Investments, Inc. to Herbert Anderson, Jr.
- 3. Check one of the following: The deed is

(a) 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.)

- 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 \$124,126.68

(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 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. If "Yes,"

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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: **\$124,126.68**
 - (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: **\$124,126.68**
7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: **\$462.50**
8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: **Purchaser/Seller**
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.

Herbert Anderson, Jr.
Responsible Person Connected with
the Transaction
Herbert Anderson, Jr.
Print or Type Name Here

SWORN to before me this 11th
day of December, 2000.
Janice S. Taylor (LS)
Notary Public for South Carolina
My Commission Expires: 3/20/05

INFORMATION

Except as provided in this paragraph, the term "value" means, "the consideration paid or to be paid in money or 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

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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. 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 and 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 constitute a contract for the sale of timber to be cut;
8. transferring realty to a corporation, a partnership, or a trust in order to become, or as, a stockholder, partner, or trust beneficiary of the entity provided 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 such stock or interest held by the grantor. However, the transfer of realty from a corporation, a partnership, or a trust to a stockholder, partner, or 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 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; and
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.

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