

Defaulting Taxpayer(s) and Grantee(s):

**Lisa S. Allen**

Name/Mailing Address of Purchaser(s):

**Bering North LLC f/b/o WSFS as Custodian for Bering North/Firsttrust Bank**

**PO Box 786**

**Fort Washington, PA 19034-0786**

Property Address:

**115 Queens Court**

**Greenwood, SC 29649**

Tax Map Number:

**6826-762-357**

202400007982  
Filed for Record in  
GREENWOOD COUNTY SC  
CHASTITY COPELAND, COUNTY CLERK  
11/22/2024 8:13:34 AM  
DEED \$15.00  
County: \$14.30  
State: \$33.80  
BOOK: 1653 PGS: 710 - 717

202400007982  
TAX COLLECTOR GREENWOOD COUNTY  
600 MONUMENT ST STE P106  
GREENWOOD, SC 29646

\*\*\*\*\*

**STATE OF SOUTH CAROLINA**

**TAX DEED**

**COUNTY OF GREENWOOD**

**WHEREAS**, ad valorem property taxes were levied and assessed in the names of the following taxpayers for the calendar years indicated; and

**2022 Lisa S. Allen**

**WHEREAS**, on **April 3, 2023**, pursuant to execution from the Greenwood County Treasurer, and in accordance with S. C Code Section §12-51-40(a), I mailed a “Notice of Delinquent Property Taxes, Penalties, Assessments, and Costs”, by regular first-class mail with property postage affixed, to each of the following persons/entities at the various addresses set forth below; and,

Name	Address
<b>Lisa S. Allen</b>	<b>111 Timberwood Rd. Greenwood, SC 29646-8543</b>

**WHEREAS**, on **May 4, 2023** in accordance with S. C. Code Section §12-51-40(b), I mailed a “Notice of Delinquent Property Taxes, Penalties, Assessments, and Costs”, by “certified mail, return receipt requested-restricted delivery” pursuant to the United States Postal Service “Domestic Mail Manual Section S912” to each of the following persons/entities at the various addresses set forth with the results indicated below; and

Name	Address	Result
<b>Lisa S. Allen</b>	<b>111 Timberwood Rd. Greenwood, SC 29646-8543</b>	<b>return to sender; unclaimed</b>

**WHEREAS**, on **July 5, 2023** a notice complying with the requirements of S C. Code Section §12-51-40(c), was posted at one or more conspicuous places on the premises by Greenwood County Assessor’s Office; and

EXHIBIT "A"

All that piece, parcel or tract of land situate, lying and being in the County of Greenwood, State of South Carolina, and described as Lot 11, Eighteen Queens Court, Hunters Creek Subdivision as more particularly described on a plat made by Heaner, Inc., dated March 8, 2007 and recorded in the Office of the Clerk of Court for Greenwood County, in Plat Book 132 at Page 90, which plat by reference is made a part hereof for a more particular description of said tract by metes, distances and bounds. Said Lot 11 fronts on Queens Court.

This property is subject to any and all existing easements for streets and utilities, whether of record or not. This property is subject to the Declaration of Covenants, Conditions and Restrictions of Eighteen Queens Court, of date April 15, 1994 and recorded in the Office of the Clerk of Court for Greenwood County in Deed Book 390 at Page 856.

This being the property conveyed unto Lisa S. Allen by deed of Diana L. Burdette of date July 27, 2009 and recorded in Deed Book 1166, at Page 268 in the Office of the Clerk of Court for Greenwood County.

Tax Map #:6826-762-357

**WHEREAS**, an advertisement complying with the requirements of S. C. Code Section §12-51-40(c), was published in the Index Journal, a newspaper of general circulation in Greenwood County, on **September 15, September 22, and September 29, 2023**, advertising the property for sale at public auction; and

**WHEREAS**, on **October 2, 2023**, I sold the property for delinquent taxes in accordance with the requirements of S. C. Code Section §12-51-50, the Grantee(s) herein was/were the successful bidder(s), and the amount of the bid was paid to me as required by S. C. Code Section §12-51-60; and

**WHEREAS**, on **August 19, 2024 and \*September 10, 2024** in accordance with the requirements of S. C. Code Section §12-51-120, I mailed a notice of the approaching end of the redemption period, by “certified mail, return receipt requested-restricted delivery” as provided in S. C. Code Section §12-51-40(b), to each of the following persons/entities at the addresses set forth with the results indicated below; and

Name	Address	Result
<b>Lisa S. Allen</b>	<b>111 Timberwood Rd. Greenwood, SC 29646-8543</b>	<b>return to sender; unclaimed</b>
<b>Eighteen Queens Court Homeowners Association, Inc. c/o Mr. Tom Suttlemyre, President</b>	<b>111 Queens Court Greenwood, SC 29649</b>	<b>signature not legible</b>
<b>Branch Banking &amp; Trust Company f/k/a BB&amp;T Financial FSB</b>	<b>200 West Second Street Winston-Salem, NC 27101</b>	<b>signature not legible</b>
<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/Walmart, c/o Frederick J. Hanna &amp; Associates, PC</b>	<b>220 North Main Street Suite 500 Greenville, SC 29601</b>	<b>signed by Shannon C. Busby</b>
<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/JC Penney, c/o Frederick J. Hanna &amp; Associates, PC</b>	<b>220 North Main Street Suite 500 Greenville, SC 29601</b>	<b>signed by Shannon C. Busby</b>
<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/Lowe's, c/o Frederick J. Hanna &amp; Associates,</b>	<b>220 North Main Street Suite 500 Greenville, SC 29601</b>	<b>signed by Shannon C. Busby</b>

<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/Walmart</b>	<b>PO Box 12914 Norfolk, VA 23541</b>	<b>no card or letter returned</b>
<b>Eighteen Queens Court Homeowners Association, Inc. c/o The Hodges Law Firm, LLC</b>	<b>PO Box 3094 Greenwood, SC 29648</b>	<b>no card or letter returned</b>
<b>Branch Banking &amp; Trust Company f/k/a BB&amp;T Financial, FSB c/o Smith Debnam Law, Attn: Trevor M. Hughey</b>	<b>PO Box 26268 Raleigh, NC 27611</b>	<b>return to sender; not deliverable as addressed; unable to forward</b>
<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/JC Penney</b>	<b>PO Box 12914 Norfolk, VA 23541</b>	<b>no card or letter returned</b>
<b>Portfolio Recovery Associates, LLC Assignee of GE Capital Retail Bank/Lowe's</b>	<b>PO Box 12914 Norfolk, VA 23541</b>	<b>no card or letter returned</b>
<b>*IRS, Advisory Consolidated Receipts</b>	<b>7940 Kentucky Drive Stop 2850 F Florence, KY 41042</b>	<b>stamped received Sept. 16, 2024 Campus Support Florence, KY 41042</b>
<b>*SCDOR Attn: Collection</b>	<b>PO Box 125 Columbia, SC 29214-1313</b>	<b>stamped SCDOR #3, Sept. 12, 2024</b>

WHEREAS, the property was not redeemed in accordance with the requirements of S. C. Code Section §12-51-90, S. C. Code of Laws.

KNOW ALL MEN BY THESE PRESENTS, that **Karen Davis, Delinquent Tax Collector for Greenwood County**, for and in consideration of THIRTEEN THOUSAND AND 00/100 (\$13,000.00) DOLLARS AND NO OTHER CONSIDERATION, the receipt of which is hereby acknowledged, has remised, released and forever quitclaimed and does remise, release and forever quitclaim all its right, title and interest if any, by these presents does remise, release and forever quitclaim unto **Bering North LLC f/b/o WSFS as Custodian for Bering North/Firsttrust Bank** the following described land, to-wit:

SEE EXHIBIT "A"

Property Address:  
**115 Queens Court**  
**Greenwood, SC 29649**

Tax Map Number: **6826-762-357**

**THIS CONVEYANCE** is subject to encumbrances created by owners within the chain of title, or otherwise imposed by operation of law, which were not extinguished by the tax sale; and is also made subject to all easements, reservations, rights of way, rights of persons in possession, restrictive covenants of record or otherwise affecting the property, and to any applicable land-use and zoning ordinances, all governmental statutes, other ordinances, rules, permits and regulations, and to each of these and all other similar or dissimilar matters which a detailed inspection of the property and a more current and accurate survey (including discussion with adjoining owners) would disclose. Responsibility for rollback taxes, is any, shall be paid by the grantee.

**THIS CONVEYANCE** does not include any portions of the above-described property which were heretofore conveyed by owners within the chain of title through valid conveyances.

**TOGETHER** with all 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 Grantee(s), his heirs (or successors) and assigns, forever.

**ANY** reference in this instrument to the singular shall include the plural and vice versa. Any reference to one gender shall include the others including the neuter. Such words of inheritance shall be applicable as required by the gender of the Grantee(s).

*(Remainder of page intentionally left blank. Signature page to follow)*

IN WITNESS WHEREOF, the Grantor has hereunto set her Hand and the Seal of her office this 20<sup>th</sup> day of November, 2024.

SIGNED sealed and delivered  
in the Presence of:

Ali Taylor

Amey

Karen K Davis

Karen K. Davis  
Delinquent Tax Collector for Greenwood  
County

STATE OF SOUTH CAROLINA     )  
  )  
COUNTY OF GREENWOOD        )

**ACKNOWLEDGMENT**

THE FOREGOING INSTRUMENT was acknowledged before me by Karen K. Davis, Delinquent Tax Collector for Greenwood County, this 20 day of November, 2024.

Janyce Burton  
Notary Public for South Carolina  
My Commission Expires: 7-15-29

STATE OF SOUTH CAROLINA )  
 ) AFFIDAVIT  
COUNTY OF GREENWOOD )

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 **115 Queens Court** bearing **Greenwood County Tax Map Number 6826-762-357** was transferred by **Karen K. Davis, Delinquent Tax Collector for Greenwood County** to **Bering North LLC fbo WSFS as Custodian for Bering North/Firsttrust Bank** on Nov 20, 2024.
- 3. Check one of the following:
  - 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 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 **\$13,000.00**
  - 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  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," 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: **\$13,000.00**
  - b. Place the amount listed in item 5 above here: \$ \_\_\_\_\_  
(If no amount is listed, place zero here.)
  - c. Subtract Line 6(b) from Line 6(a) and place result here: **\$13,000.00**
- 7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: **\$48.10**
- 8. As required by Code §12-24-70, I state that I am a responsible person who was connected with this transaction as:
- 9. I further 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.

Karen K. Davis  
Responsible Person Connected with the Transaction

Karen K Davis  
Print or Type Name Here

SWORN to before me this 20  
day of November, 2024.

Jenya Burtin  
Notary Public for South Carolina  
My Commission Expires: 7-15-29

## **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 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 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 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; and,
- (12) that constitute 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 mortgagee or deed pursuant to foreclosure proceedings.
- (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.