WHEN RECORDED RETURN TO:

McGuireWoods LLP 7 Saint Paul St, Suite 1000 Baltimore, MD 21202-1671

NO TITLE SEARCH NO LIABILITY TO PREPARER

### SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED, made this 7<sup>th</sup> day of March, 2012, by and between JOHN WATTS ROBERTS, whose address is 1500 Westbrook Court, Apartment 5115, Richmond, Virginia 23227 (hereinafter "Grantor"), and DEBORAH S. CATES, LLC, a Virginia limited liability company, whose address is 4310 Coventry Road, Richmond, Virginia 23221 (hereinafter "Grantee").

WITNESSETH, that in consideration of the sum of Twenty-five Thousand Dollars (\$25,000), and other good and valuable consideration, the receipt whereof is hereby acknowledged, the Grantor does hereby grant, bargain, sell and convey to Grantee, its successors and assigns, in fee simple, a one-half undivided interest in and to the real property situate in Somerset County, Maryland, and being more particularly described as follows:

# SEE EXHIBIT A ATTACHED HERETO FOR LEGAL DESCRIPTION

AND BEING a portion of the same property which, by Deed dated December 28, 1960, and recorded in the Land Records of Somerset County, Maryland, in Liber 201 at folio 411, was granted and conveyed to Grantor by Helen Watts Roberts.

TOGETHER WITH all improvements thereon and the rights, alleys, ways, waters, privileges, appurtenances, and advantages, belonging or appertaining thereto.

TO HAVE AND TO HOLD the property above described and hereby intended to be conveyed to the Grantee, its successors and assigns, in fee simple, subject to the restrictions, covenants and reservations as aforesaid.

Grantor covenants that he will warrant specially the property hereby conveyed and that he will execute such further assurances of the premises as may be requisite.

[SIGNATURE PAGE FOLLOWS]

# LIBER O 8 2 7 FOLIO 1 6 2 ·

IN WITNESS WHEREOF, Grantor has on the day and year hereinabove written signed and delivered this Deed.

WITNESS/ATTEST:

Brandy J.F(B)urnett

**GRANTOR:** 

COMMONWEALTH OF VIRGINIA, CITY OF RICHMOND, to wit:

I HEREBY CERTIFY that on this 7<sup>th</sup> day of March, 2012, before me, a Notary Public of the State and City aforesaid, personally appeared JOHN WATTS ROBERTS, known to me, and that he executed the foregoing and annexed instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.



My commission expires:

# ATTORNEY'S CERTIFICATION

THIS IS TO CERTIFY that this instrument has been prepared by or under the supervision of the undersigned, an attorney duly admitted to practice before the Court of Appeals of the State of Maryland.

AGRICULTURAL TRANSFER TAX IN THE

Vaughn S. Comeau, Attorney at Law

RECEIVED FOR TRAPISHED State Department 💝 Assessments & Taxation or Somerset County

CAD CI

CERTIFIED ALL STATE AND COUNTY TAXES PAID CHARLES L. MUIRL TREASURED

DATED Lelis lass

SOMERSET COUNTY SANITARY DISTRICT, INC. This is to certify that all front foot assessment levied against the property has been paid through December 31, 20/11 and that all water and sewer service charges have been paid through MA

COM/

• ATTACH CHECK OR MONEY ORDER AND FILE WITH THE CLERK OF THE CIRCUIT COURT

# Maryland **Form** MW506NRS

# Return of Income Tax Withholding for Nonresident Sale of Real Property Comptroller of Maryland Little U 8 2 7 FILI 1 b 3

**Revenue Administration Division** Annapolis, Maryland 21411-0001

Description and address of property transferred (include property account ID number)		7. Transferor/Seller is:		
Account 9958		✓ An Individual/Estate/Trust	A Partnership	
District 1, Map 9, Block 23, Parcel 89		A Corporation	An S Corporation	
179.42 Acres - Old Rt. 13 known as Marion Malone farm		A Business Trust	A Limited Liability Company	
2. Date of transfer	3. Check box if the transferor/seller	8. Computation of Total Payment and Tax to be Withhel	d (See Instructions)	
03/12/2012	is reporting gain under the installment method	a. Total sales price	\$ 25,000	
4. Transferor/Selter's identification no.	5. Spouse's SSN ·	b. Less selling expenses		
(SSN or FEIN) (Enter only one number)	5. 565555 5 55.1	c. Net sales price	25,000	
		d. Less debts secured by mortgages or other liens on the property		
6. Transferor/Seller's name (Enter only one name, unless husband and wife filing a joint return, If more than one transferor/seller, use separate forms for each)		e. Total payment	25,000	
return, in more than one transferor/series, use separate forms for eachy		f. Transferor/Seller's ownership percentage	100%	
			25,000	
John W. Roberts				
Street address		h. Enter h(1) or h(2) whichever applies	1	
1500 Westbrook Ct, Apt 5115		(1) If a business entity - 8.25% (2) If an individual/estate/trust - 6.75%	6.75%	
City, state and ZIP code		i. Maryland Income Tax withheld (Multiply Line q by Line h)	1,687.50	
Richmond	VA 23227	(If certificate of partial exemption granted,	\$ 1,007.50	
		enter amount from Line 3 of the Form MW506E)		
Under penalties of perjury, I declare that I have ex and belief, it is true ,corregt and complete. If grep declaration is based on all information to which ti	ared by a person other than the transferor/	nowledge (seller, the Preparer's Name Brandy J.F. B	urnett	
C/ohn W/o	lub 5/30/	12   Reparer's Phone Number   804-775	-4353	
Signature /	Date / L	<b>l</b> . '		
AAD-308 (Rev. 6/11) Copy A - For Comptroller of Maryland, Revenue Administration Division. (File with Clerk of the Circuit Court)				

## INSTRUCTIONS FOR RETURN OF INCOME TAX WITHHOLDING FOR NONRESIDENT SALE OF REAL PROPERTY (FORM MW506NRS)

THERE ARE FOUR COPIES OF FORM MW506NRS.

#### General Instructions

#### **Purpose of Form**

Form MW506NRS is designed to assure the regular and timely collection of Maryland income tax due from nonresident sellers of real property located within the State. This form is used to determine the amount of income tax withholding due on the sale of property and provide for its collection at the time of the sale or

#### Who must file Form MW506NRS

If the transferor/seller is a nonresident individual or nonresident entity, and is transferring an interest in real property located within the State of Maryland, unless the transaction is otherwise exempt from the income tax withholding requirement, the person responsible for closing must file Form MW506NRS with the deed or other instrument of transfer that will be filed with the Clerk of the Circuit Court for recordation. If there are multiple transferors/sellers, a separate form must be completed for each nonresident individual or nonresident entity subject to the withholding requirements. The separate form requirement does not apply to a husband and wife filing a joint Maryland income tax return.

A "nonresident entity" is defined to mean an entity that: (1) is not formed under the laws of Maryland more than 90 days before the date of sale of the property, and (2) is not qualified by or registered with the Department of Assessments and Taxation to do business in Maryland more than 90 days before the date of sale of the property.

#### When to file Form MW506NRS

Unless the transaction is otherwise exempt from the income tax withholding requirement, the person responsible for closing must include with the deed or other instrument of transfer, a Form MW506NRS for each nonresident transferor/seller, when the deed or other instrument of transfer is presented to the Clerk of the Circuit Court for recordation. (Rev. 06-11)

Copies A and B of each Form MW506NRS must be filed with the deed or other instrument of transfer when presented to the Clerk of the Circuit Court for recordation. A separate check or money order in the aggregate amount of the tax due for each nonresident transferor/seller with regard to a sale or transfer of real property must be paid to the Clerk.

Give Copy C to the transferor/seller at closing. The issuer retains Copy D.

#### Specific Instructions

Line 1. Enter the street address for the property as listed with the State Department of Assessments and Taxation (SDAT). If the property does not have a street address, provide such descriptive information as is used by SDAT to identify the property. Also include the SDAT property account ID number for the parcel being transferred. If the property is made up of more than one parcel and has more than one account number, include all

Line 2. Enter the date of transfer. The date of transfer is the effective date of the deed as defined in §3-201 of the Real Property Article, Annotated Code of Maryland. The effective date is the later of: (1) the date of the last acknowledgement; or (2) the date stated in the deed.

Line 3. Check the box if the transferor/seller is reporting the gain under the installment method.

Lines 4, 5 and 6. Unless transferors/seilers are husband and wife and filing a joint Maryland income tax return, a separate Form MW506NRS must be completed for each transferor/seller that is entitled to receive any part of the proceeds of the transfer. Enter the tax identification number or social security number for the nonresident transferor/seller and the social security number for the spouse, if applicable. (Do NOT enter the tax identification number on Copy B of Form MW506NRS.) Enter the name (or names, if husband and wife filing a joint return) of the

transferor/seller and the transferor/seller's address. Do not enter the street address of the property being transferred.

Line 7. Check the appropriate box for the transferor/seller.

Line 8. If a Certificate of Partial Exemption is issued by the Comptroller, do not complete lines 8a though 8h. Instead, enter the amount from Line 3 of the Form MW506E on Line 8i.

Complete this section to determine the total payment allocable to the transferor/seller that is subject to the income tax withholding requirements and the amount of tax required to be withheld. The total payment is computed by deducting from the total sales price (including the fair market value of any property or other nonmonetary consideration paid to or otherwise transferred to the transferor/seller) the amount of any mortgages or other liens, the commission payable on account of the sale, and any other expenses due from the seller in connection with the sale.

Line f. If there are multiple owners, enter the percentage of ownership of the transferor/seller for whom this form is being

Line g. Multiply line e by line f to determine the transferor/ seller's share of the total payment.

Line h. Enter the applicable rate for the transferor/seller.

#### Payment of Tax

Make check or money order payable to the Clerk of the Circuit Court for the county or Baltimore City in which the deed or other instrument of transfer will be presented for recordation.

Copy A of this return must be verified and signed by the individual transferor/seller, an authorized person or officer of a business entity or the person responsible for closing.

## **EXHIBIT A**

### LEGAL DESCRIPTION

ALL those lots, parcels or tracts of land situate in West Princess Anne Election District, Somerset County, Maryland, mostly on the westerly side of the new dual highway leading from Princess Anne to Salisbury, adjoining lands of Benjamin Harrington, Kenneth P. Austin and the E. E. Tull estate, accurately laid down on a plat made by W. Ballard Miles, dated December 21, 1948, and composed of all those lots or tracts of land which were conveyed unto John B. Roberts by the following deeds: (1) From Marion S. Malone and Lena G. Malone, his wife, dated February 21, 1917 and recorded among the Land Records of Somerset County, in Liber W.J.S. No. 73, folio 1, (2) From Ella Pavne Hayes, widow, dated July 24, 1941 and recorded in Liber B.L.B. No. 118, folio 543, (3) From Percy V. Dryden, et al., dated October 26, 1945 and recorded in Liber B.L.B. No. 132, folio 461, (4) From George E. Boeman, unmarried, dated April 8, 1937 and recorded in Liber J.M.T. No. 112, folio 519, (5) From John J. Ghingher, Receiver for Peoples Bank of Somerset County, dated July 5, 1935 and recorded in Libert J.M.T. No. 106, folio 589, except 10.23 acres thereof which was conveyed unto Ina J. Greaves by the said John B. Roberts and wife by deed dated July 30, 1932 and recorded in Liber J.M.T. No. 102, folio 514, and except 4.72 acres conveyed by the said John B. Roberts and wife to the State of Maryland for the use of the State Roads Commission by deed dated March 26, 1958 and recorded in Liber G.J.B. No. 186, folio 322, leaving in the aggregate 179.42 acres, more or less.

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COMPTROLLER T		19617.30
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Jun 13, 2012		的出資作

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State of Maryland Land Instrument Intake Sheet

Information provided is for the use of the Clerk's Office, State Department of

**⊠** County: Somerset

☐ Baltimore City