

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 7th 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 Two Thousand Dollars (\$2,000), 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 the same property which, by Deed dated May 12, 1977, and recorded in the Land Records of Somerset County, Maryland, in Liber 303 at folio 19, was granted and conveyed to Grantor.

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]

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

WITNESS/ATTEST:

GRANTOR:

Brandy J. Burnett
Brandy J. Burnett

John Watts Roberts (SEAL)
John Watts Roberts

COMMONWEALTH OF VIRGINIA,
CITY OF RICHMOND, to wit:

I HEREBY CERTIFY that on this 7th 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.



Tiffany N. Salmon
NOTARY PUBLIC
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 AMOUNT OF <u>Declarator of interest</u> S.G. <u>Mc</u>

Vaughn S. Comeau
Vaughn S. Comeau, Attorney at Law

RECEIVED FOR TRANSFER
State Department of
Assessments & Taxation
for Somerset County

CERTIFIED ALL STATE
AND COUNTY TAXES PAID
CHARLES L. MUIR, TREASURER
DATED 6/13/12

SOMERSET COUNTY SANITARY DISTRICT, INC.
This is to certify that all front foot assessment
levied against the property has been paid
through December 31, 2011 and that all water
and sewer service charges have been paid through
2011
By Sandra M. Mui

Maryland
Form
MW506NRS

Return of Income Tax Withholding for
Nonresident Sale of Real Property
Comptroller of Maryland
Revenue Administration Division
Annapolis, Maryland 21411-0001

State Land

2012

LIBER 0827 FOLIO 176

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

1. Description and address of property transferred (include property account ID number) Account 17195 District 1, Map 9, Block 23, Parcel 137 6.24 Acres NW/Route 13 W/ Princess Anne		7. Transferor/Seller is: ☒ An Individual/Estate/Trust ☐ A Partnership ☐ A Corporation ☐ A Business Trust ☐ An S Corporation ☐ A Limited Liability Company	
2. Date of transfer 03/12/2012	3. Check box if the transferor/seller is reporting gain under the installment method ☐	8. Computation of Total Payment and Tax to be Withheld (See Instructions)	
4. Transferor/Seller's identification no. (SSN or FEIN) (Enter only one number)		a. Total sales price \$ 2,000	
5. Spouse's SSN		b. Less selling expenses	
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) John W. Roberts Street address 1500 Westbrook Ct, Apt 5115 City, state and ZIP code Richmond VA 23227		c. Net sales price 2,000	
		d. Less debts secured by mortgages or other liens on the property	
		e. Total payment 2,000	
		f. Transferor/Seller's ownership percentage 100%	
		g. Transferor/Seller's share of total payment 2,000	
		h. Enter h(1) or h(2) whichever applies (1) If a business entity - 8.25% (2) If an individual/estate/trust - 6.75% } 6.75%	
		i. Maryland Income Tax withheld (Multiply Line g by Line h) (If certificate of partial exemption granted, enter amount from Line 3 of the Form MW506E) \$ 135.00	

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the transferor/seller, the declaration is based on all information to which the preparer has any knowledge.

Signature

Date

Preparer's Name Brandy J.F. Burnett

Preparer's Phone Number 804-775-4353

COM/RAD-308 (Rev. 06/11)

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 transfer.

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)

What to file

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 applicable account numbers.

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/sellers 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 through 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 filed.

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.

Signature

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 ALEGAL DESCRIPTION

ALL that certain lot, piece or parcel of land with all improvements thereon and appurtenances thereunto belonging, lying and being in Somerset County, Maryland and more particularly described as follows:

BEGINNING at a point in the northwesterly right of way line and right of way line through highway of U. S. Rte. 13 (Princess Anne By-Pass), leading from Md. Rte. 529 to Md. Rte. 362, said point of beginning being the intersection of the aforementioned northwesterly right of way line and right of way line through highway (U.S. Rte. 13 – Princess Anne By-Pass) and the S 84° 15' E 70.75 perch line of lot numbered eight (8) as shown on a Plat of subdivision recorded among the Land Records of Somerset County in Liber L.W. No. 5, Folio 400, said lot numbered (8) of the aforementioned Plat of subdivision being part of the land which by deed dated December 15, 1881, recorded among the Land Records of Somerset County in Liber B.F.L. No. 4, Folio 307, was conveyed by A.C. Heaton to George T. McClemmy.

SAID POINT OF BEGINNING being situated 224 feet measured radially to the right of station 512+00 of the base line of right of way (U.S. Rte. 13 – Princess Anne By-Pass), as said base line of right of way is delineated on the State Highway Administration-State Roads Commission of Maryland's Plat numbered 40090 (revised 4/15/77), attached to a deed recorded in Liber 303, page 19, Somerset County Land Records; running thence and binding along the aforementioned northwesterly right of way line and right of way line through highway (U.S. Rte. 13 – Princess Ann By-Pass), the following three (3) directions and distances, viz.: in a southwesterly direction by a curve to the right having a radius of 3,505.58 feet for a distance of 243 feet ±, thence continuing in a southwesterly direction 264 feet ±, thence continuing in a southwesterly direction by a curve to the left having a radius of 6,004.58 feet for a distance of 345 feet ± to intersect the N 15° 30' West 89.50 perch line of the aforesaid lot numbered eight (8) of the aforementioned Plat of subdivision, running thence and binding thereon in a northwesterly direction 688 feet ± to a point at the beginning of the aforesaid S 84° 15' E 70.75 perch line of the aforementioned lot numbered eight (8) of the aforesaid Plat of subdivision, running thence and binding on said S 84° 15' E 70.75 perch line in a southeasterly direction 848 feet ± to the place of beginning. Containing 6.24 acres plus or minus.

\\37014960.1

IMP FD SURE \$	40.00
RECORDING FEE	20.00
RECORDATION T	13.20
IR TAX STATE	10.00
COMPTROLLER T	135.00
TOTAL	218.20
Rest \$ 5001	Rest \$ 17311
ITP VLT	91k \$ 300
Jun 13, 2012	03:24 PM

FILED

2012 JUN 13 P 3: 22

RECORDED 827 FOLIO 174
LIBER NO. 827
I. THEODORE PROBUS, CLK. CI. CT.

BY PCT DEPUTY

State of Maryland Land Instrument Intake Sheet

☐ Baltimore City ☒ County: Somerset

Information provided is for the use of the Clerk's Office, State Department of Assessments and Taxation, and County Finance Office only.
(Type or Print in Black Ink Only - All Copies Must Be Legible)

LIBER 0827 FOLIO 1781

Space Reserved for Circuit Court Clerk Recording Validation

2012 JUN 13 P 3:22

RECORDED IN
LIBER NO. 827
FOLIO 1781
THEODORE FRISVOLD, CLERK, C.T.

CLERK'S OFFICE

Type(s) of Instruments	(☒ Check Box If Addendum Intake Form is Attached.)	
	[1] Deed [2] _____	
	[3] _____	
Conveyance Type (Check Box)	☐ Improved Sale Arms-Length [1] ☐ Unimproved Sale Arms-Length [2] ☐ Multiple Accounts Arms-Length [3] ☐ Not an Arms-Length Sale [9]	
Tax Exemptions (if Applicable)	Recordation	
Site or Explain Authority	State Transfer	
	County Transfer	

Consideration and Tax Calculations	Consideration Amount		Finance Office Use Only	
	Purchase Price/Consideration	2000.00	Transfer and Recordation Tax Consideration	
	Any New Mortgage		Transfer Tax Consideration	
	Balance of Existing Mortgage		X () % =	
	Other:		Less Exemption Amount -	
	Other:		Total Transfer Tax =	
	Full Cash Value		Recordation Tax Consideration	
		X () per \$500 =		
		TOTAL DUE		

Fees	Amount of Fees	Doc. 1	Doc. 2	Agent:
	Recording Charge	40.00		
	Surcharge	20.00		Tax Bill:
	State Recordation Tax	13.20		
	State Transfer Tax	10.00		C.B. Credit:
	County Transfer Tax			
	Other			Ag. Tax/Other:
Other				

Description of Property SDAT requires submission of all applicable information. A maximum of 40 characters will be indexed in accordance with the priority cited in Real Property Article Section 3-104(g)(3)(i).	District	Property Tax ID No. (1)	Grantor Liber/Folio		Map	Parcel No.	Var. LOG
	01	017195					☐ (5)
	Subdivision Name		Lot 3(a)	Block(3b)	Sect/AR(3c)	Plat Ref.	SqFt/Acreage(4)
	Location / Address of Property Being Conveyed (2)						
	Other Property Identifiers (if applicable)					Water Meter Account No.	
	Residential ☐ or Non-Residential ☒		Fee simple ☒ or Ground Rent ☐		Amount:		
	Partial Conveyance? ☐ Yes ☒ No		Description/Amt. of SqFt/Acreage Transferred:				
If Partial Conveyance, List Improvements Conveyed:							

Transferred From	Doc. 1 - Grantor(s) Name(s)		Doc. 2 - Grantor(s) Names(s)	
	John Watts Roberts			
	Doc. 1 Owner(s) of Record, if different from Grantor(s)		Doc. 2 Owner(s) of Record, if different from Grantor(s)	

Transferred To	Doc. 1 - Grantee(s) Name(s)		Doc. 2 - Grantee(s) Name(s)	
	Deborah S. Cates, LLC			
	New Owner's (Grantee) Mailing Address			

Other Names to be Indexed	Doc. 1 - Additional Names to be Indexed (Optional)		Doc. 2-Additional Names to be Indexed (Optional)	

Contact/Mail Information	Instrument Submitted By or Contact Person			☐ Return to Contact Person ☐ Hold for Pickup ☒ Return Address Provided
	Name: Allison Harrison 527640			
	Firm: First American Title Insurance Company			
	Address: 401 East Pratt Street, Suite 800, Baltimore, MD 21202			
	Phone: 410-783-0400			

IMPORTANT: BOTH THE ORIGINAL DEED AND A PHOTOCOPY MUST ACCOMPANY EACH TRANSFER							
Assessment Information	☐ Yes ☐ No Will the property being conveyed be the grantee's principal residence?						
	☐ Yes ☐ No Does transfer include personal property? If yes, identify:						
	☐ Yes ☐ No Was property surveyed? If yes, attach copy of survey (if recorded, no copy required).						
Assessment Use Only – Do Not Write Below This Line							
☐ Terminal Verification		☐ Agricultural Verification		☐ Whole ☐ Part		☐ Tran. Process Verification	
Transfer Number:		Date Received:		Deed Reference:		Assigned Property No.:	
Year	20	20	Geo.	Map	Sub	Block	
Land			Zoning	Grid	Plat	Lot	
Buildings			Use	Parcel	Section	Occ.Cd.	
Total			Town Cd.	Ex.St.	Ex.Cd.		
REMARKS:							

Space Reserved for County Validation