

CYNTHIA B FORTE
BERKELEY COUNTY
REGISTER OF DEEDS

Po Box 6122 ~ Moncks Corner, SC 29461 (843) 719-4084

*** THIS PAGE IS PART OF THE INSTRUMENT - DO NOT REMOVE ***

*** ELECTRONICALLY RECORDED DOCUMENT ***

Instrument #:	2023030288	
Receipt Number:	303644	Return To:
Recorded As:	EREC-DEED	
Recorded On:	October 02, 2023	
Recorded At:	01:33:15 PM	Received From: SIMPLIFILE
Recorded By:	WK09	Parties:
Book/Page:	RB 4677: 236 - 249	Direct- COLVIN III, WILLIAM J
Total Pages:	14	Indirect- RILEY LAND OWNER LLC

*** EXAMINED AND CHARGED AS FOLLOWS ***

Recording Fee:	\$15.00
Consideration:	\$21,790,904.00
County Tax:	\$23,970.10
State Tax:	\$56,656.60
Tax Charge:	\$80,626.70



RECEIVED

OCT 02, 2023

ASSESSOR
BERKELEY COUNTY SC
JANET B. JUROSKO
AUDITOR BERKELEY COUNTY SC

Cynthia B. Forte
Cynthia B Forte - Register of Deeds

SPACE ABOVE RESERVED FOR RECORDING PURPOSES

UPON RECORDING, PLEASE RETURN TO:

FINGER, MELNICK, BROOKS & LABRUCE, P.A.

Attn: E. Richardson LaBruce, Esq.

Post Office Box 24005

Hilton Head Island, South Carolina 29925-4005

STATE OF SOUTH CAROLINA)	
)	LIMITED WARRANTY DEED
COUNTY OF BERKELEY)	

KNOW ALL MEN BY THESE PRESENTS, THAT **WILLIAM J. COLVIN, III, ANN C. PAYNE**, as Trustee of the Ann Payne Trust, dated June 8, 2020, **KAY L. COLVIN**, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and **BECKY C. BARRETT a/k/a BECKY BARRETT JACKSON**, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated (collectively, the “Grantors”), in the State aforesaid and in consideration of **TWENTY-ONE MILLION SEVEN HUNDRED NINETY THOUSAND NINE HUNDRED FOUR AND 00/100 DOLLARS (\$21,790,904.00)**, to it in hand paid at and before the sealing of these presents by **RILEY LAND OWNER, LLC**, a Georgia limited liability company, in the State aforesaid, the receipt whereof is hereby acknowledged, has, subject to the matters set forth hereinbelow and on Exhibit “A” (collectively, the “Permitted Exceptions”), granted, bargained, sold and released, and by these Presents does, subject to the Permitted Exceptions, grant, bargain, sell and release, unto the said **RILEY LAND OWNER, LLC**, a Georgia limited liability company, its successors and assigns forever, the following described property, to wit:

ALL those certain pieces, parcels or tracts of land situate, lying and being in Berkeley County, South Carolina, known and designated as “TRACT 1”, measuring and containing 203.507 acres, more or less, and “TRACT 2”, measuring and containing 193.010 acres, more or less, on a plat entitled, “A BOUNDARY SURVEY OF TRACT 1 (203.507 AC.) & TRACT 2 (193.010 AC.) THE RILEY TRACT”, prepared by F. Elliotte Quinn, III, SCPLS No. 10292, certified by Thomas & Hutton Engineering Co., dated May 3, 2022, last revised November 2, 2022, and recorded with the Office of the Register of Deeds for Berkeley County, South Carolina, on December 14, 2022, as Instrument Numbers 2022046346, 2022046347 and 2022046348 (collectively, the “*Plat*”). For a more complete

description of the metes, bounds, courses and distances of said parcels, reference to said Plat is craved.

TOGETHER WITH all of the Grantors' rights, obligations, interests, and easements over, on, under and through those certain Easement Areas as the same are defined and described within that certain "*Easement Agreement and Land Conveyance Obligation*," dated July 7, 2023, and recorded with the Office of the Register of Deeds for Berkeley County, South Carolina, on July 11, 2023, in Record Book 4605 at Page 334.

TOGETHER WITH all of the Grantors' rights, obligations, interests, and easements over, on, under and through those certain Easement Areas as the same are defined and described within those certain *Deeds of Easement* and *Deed of Temporary Easement* dated December 31, 2020, and which were recorded with the Office of the Register of Deeds for Berkeley County, South Carolina, on February 19, 2021, in Record Book 3697 at Pages 642, 650 and 658, respectively.

TOGETHER WITH all of the Grantors' rights, obligations, interests, and easements over, on, under and through that certain Easement Area as the same is defined and described within that certain *Deed of Easement* dated September 20, 2017, which was recorded with the Office of the Register of Deeds for Berkeley County, South Carolina, on September 28, 2017, in Record Book 2574 at Page 15.

THIS BEING a portion of the same property conveyed to (a) William J. Colvin, III, (b) Ann C. Payne, (c) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987, and as restated February 23, 2017 and (d) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, by (i) deed of Riley Tract, LLC, dated October 22, 2019, and recorded in the ROD Office for Berkeley County in Book 3175, at Page 734 on October 30, 2019; and, (ii) deed from Norfolk Southern Railway Company dated December 31, 2020, and recorded with the Berkeley County ROD on February 19, 2021, in Record Book 3697 at Page 633.. Thereafter, Ann C. Payne conveyed all her undivided 25% interest in the property to Ann C. Payne, as Trustee of the Ann Payne Trust dated June 8, 2020, by deed dated October 26, 2021, and recorded in the ROD Office for Berkeley County in Book 4027, at Page 80 on October 28, 2021.

TMS Nos. 175-00-02-047 (Tract 1)
175-00-02-122 (Tract 2)

Grantee's Address: 718 Montgomery Street
Savannah, GA 31401

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 said premises, subject to the Permitted

Exceptions before mentioned, unto the said unto the said **RILEY LAND OWNER, LLC, a Georgia limited liability company**, its successors and assigns forever.

AND, subject to the Permitted Exceptions, **WILLIAM J. COLVIN, III, ANN C. PAYNE, as Trustee of the Ann Payne Trust, dated June 8, 2020, KAY L. COLVIN, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and BECKY C. BARRETT a/k/a BECKY BARRETT JACKSON, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated**, do hereby bind themselves and their successors and assigns, to warrant and forever defend, all and singular, the said premises unto the said **RILEY LAND OWNER, LLC, a Georgia limited liability company**, its successors and assigns, against themselves and their successors and assigns lawfully claiming or to claim the same, or any part thereof, by, through or under **WILLIAM J. COLVIN, III, ANN C. PAYNE, as Trustee of the Ann Payne Trust, dated June 8, 2020, KAY L. COLVIN, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and BECKY C. BARRETT a/k/a BECKY BARRETT JACKSON, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated**, but not otherwise.

*****Remainder of Page Intentionally Left Blank*****
[Signature on Following Page]

IN WITNESS WHEREOF, **WILLIAM J. COLVIN, III**, has caused these presents to be executed and sealed this 25th day of September, in the year of our Lord two thousand twenty-three and in the two hundred and forty-eighth year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

WITNESSES:

Ashton McIlwain
Witness #1

William J. Colvin, III
William J. Colvin, III

Ashton McIlwain
Printed Name Witness #1

Sophia Hunt
Witness #2

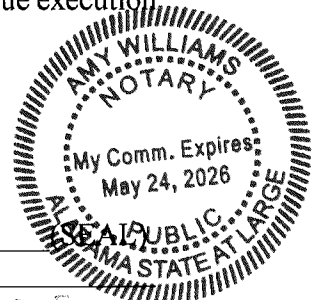
Sophia Hunt
Printed Name Witness #2

STATE OF Alabama)
) ss:
COUNTY OF Clarke)

I, the undersigned Notary Public for the State of Alabama, do hereby certify that William J. Colvin, III personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this 25th day of September, 2023.

Amy Williams
Notary Public, State of Alabama
Notary Name Printed Amy Williams
My Commission Expires: 5/24/2026



IN WITNESS WHEREOF, ANN C. PAYNE, as Trustee of the Ann Payne Trust, dated June 8, 2020, has caused these presents to be executed and sealed this 25 day of September, in the year of our Lord two thousand twenty-three and in the two hundred and forty-eighth year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

WITNESSES:

[Signature]
Witness #1

Ann C. Payne, as trustee of the Ann Payne Trust,
ANN C. PAYNE, as Trustee of the dated
Ann Payne Trust, dated June 8, 2020 6/8/20

KENNETH STIFFLER
Printed Name Witness #1

[Signature]
Witness #2

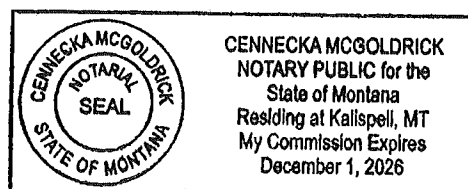
Jamie Simpson
Printed Name Witness #2

STATE OF Montana)
) ss:
COUNTY OF Flathead)

I, the undersigned Notary Public for the State of Montana, do hereby certify that ANN C. PAYNE, as Trustee of the Ann Payne Trust, dated June 8, 2020 personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this 25th day of September, 2023.

Cennecka McGoldrick (SEAL)
Notary Public, State of Montana
Notary Name Printed Cennecka McGoldrick
My Commission Expires: Dec 1st, 2026



IN WITNESS WHEREOF, KAY L. COLVIN, AS TRUSTEE OF THE KAY L. COLVIN TRUST, DATED MAY 26, 1987 AND AS RESTATED FEBRUARY 23, 2017, has caused these presents to be executed and sealed this 25th day of September, in the year of our Lord two thousand twenty-three and in the two hundred and forty-eighth year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

WITNESSES:

[Signature]
Witness #1

Kaylah Amaya
Printed Name Witness #1

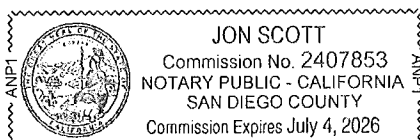
[Signature]
Witness #2

Johana Ramos.
Printed Name Witness #2

STATE OF CA.)
COUNTY OF SAN Diego) ss:

I, the undersigned Notary Public for the State of CA., do hereby certify that Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017 personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this 25th day of September, 2023.



[Signature] (SEAL)
Notary Public, State of San Diego, CA
Notary Name Printed JON Scott.
My Commission Expires: 07/04/2026.

IN WITNESS WHEREOF, **BECKY C. BARRETT a/k/a BECKY BARRETT JACKSON**, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, has caused these presents to be executed and sealed this 25 day of September, in the year of our Lord two thousand twenty-three and in the two hundred and forty-eighth year of the Sovereignty and Independence of the United States of America.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

WITNESSES:

Mary Goutiandia
Witness #1

MARY GOUTIANDIA
Printed Name Witness #1

Becky C. Barrett, Trustee
BECKY C. BARRETT a/k/a BECKY
BARRETT JACKSON, as Trustee of the
Becky C. Barrett Family Trust, dated April
30, 1985, as subsequently amended and
restated

Breana Harshbarger
Witness #2

Breana Harshbarger
Printed Name Witness #2

STATE OF Idaho)
) ss:
COUNTY OF Blaine)

I, the undersigned Notary Public for the State of Idaho, do hereby certify that BECKY C. BARRETT a/k/a BECKY BARRETT JACKSON, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this 25th day of September, 2023.

Hal L. Jardine (SEAL)
Notary Public, State of Idaho
Notary Name Printed Hal L. Jardine
My Commission Expires: 5-1-2029

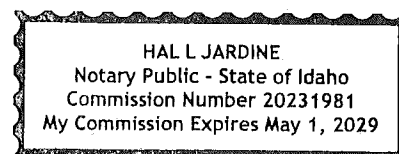


Exhibit A
Permitted Exceptions

1. All general or special taxes and assessments, if any, for Berkeley County, South Carolina for the year 2023 and subsequent years, not yet due and payable.
2. The amount of acreage contained in the land described herein.
3. Drainage Canal Easement from W.J. Colvin, Jr., to West Virginia Pulp and Paper Company, dated July 8, 1964, and recorded on July 13, 1964, in the Office of the Register of Deeds for Berkeley County, South Carolina, in Book C-77 at Page 59.
4. Right-of-Way Grant from Kay C. Ramos to the South Carolina Public Service Authority, dated November 29, 1982, and recorded in the Office of the Register of Deeds for Berkeley County, South Carolina, in Book C-152 at Page 288, as modified, amended, revised, restated, and/or superseded by that certain Revised Right-of-Way Grant from Kay C. Ramos to the South Carolina Public Service Authority, dated February 28, 1984, and recorded on March 13, 1984, in said Office in Book C-165 at Page 29.
5. Right-of-Way Grant from Ann C. Hobbs to the South Carolina Public Service Authority, dated December 1, 1982, and recorded on February 1, 1983, in the Office of the Register of Deeds for Berkeley County, South Carolina, in Book C-152 at Page 247, as modified, amended, revised, restated, and/or superseded by that certain Revised Right-of-Way Grant from Ann C. Hobbss to the South Carolina Public Service Authority, dated February 28, 1984, and recorded on March 13, 1984, in said Office in Book C-165 at Page 25.
6. Right-of-Way Grant from William J. Colvin, III, to the South Carolina Public Service Authority, dated January 7, 1983, and recorded on February 1, 1983, in the Office of the Register of Deeds for Berkeley County, South Carolina, in Book C-152 at Page 249, as modified, amended, revised, restated, and/or superseded by that certain Revised Right-of-Way Grant from William J. Colvin, III, to the South Carolina Public Service Authority, dated February 28, 1984, and recorded on March 13, 1984, in said Office in Book C-165 at Page 31.
7. Right-of-Way Grant from Becky Colvin Barrett to the South Carolina Public Service Authority, dated December 10, 1982, and recorded on February 1, 1983, in the Office of the Register of Deeds for Berkeley County, South Carolina, in Book C-152 at Page 251, as modified, amended, revised, restated, and/or superseded by that certain Revised Right-of-Way Grant from Becky Colvin Barrett to the South Carolina Public Service Authority, dated February 29, 1984, and recorded on March 13, 1984, in said Office in Book C-165 at Page 27.

8. Deed of Easement by and between Norfolk Southern Railway Company and Riley Tract, LLC, dated September 20, 2017, and recorded on September 28, 2017, in the Register of Deeds Office for Berkeley County, South Carolina in Book 2574 at Page 15.
9. Deed of Easement by and between (i) Norfolk Southern Railway Company, (ii) William J. Colvin, III, (iii) Ann C. Payne, (iv) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and (v) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, dated December 31, 2020, and recorded on February 19, 2021, in the Register of Deeds Office for Berkeley County, South Carolina in Book 3697 at Page 642.
10. Deed of Easement by and between (i) Norfolk Southern Railway Company, (ii) William J. Colvin, III, (iii) Ann C. Payne, (iv) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and (v) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, dated December 31, 2020, and recorded on February 19, 2021, in the Register of Deeds Office for Berkeley County, South Carolina in Book 3697 at Page 650.
11. Deed of Temporary Easement by and between (i) Norfolk Southern Railway Company, (ii) William J. Colvin, III, (iii) Ann C. Payne, (iv) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and (v) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, dated December 31, 2020, and recorded on February 19, 2021, in the Register of Deeds Office for Berkeley County, South Carolina in Book 3697 at Page 658.
12. Memorandum of Right of First Refusal by and between (i) Norfolk Southern Railway Company, (ii) William J. Colvin, III, (iii) Ann C. Payne, (iv) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and (v) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, dated December 31, 2020, and recorded on February 19, 2021, in the Register of Deeds Office for Berkeley County, South Carolina, in Book 3697 at Page 665, and the unrecorded Right of First Refusal referred to therein.
13. All matters as shown, noted and/or disclosed on that certain plat made by N. J. Smith, Surveyor, dated March 1951, and recorded in the Office of the Register of Deeds for Berkeley County, South Carolina in Plat Book F at Page 83-A.
14. All matters as shown, noted and/or disclosed on that certain plat made by N. J. Smith, Registered Land Surveyor, dated February 1952, and recorded in the Register of Deeds Office for Berkeley County, South Carolina in Plat Book J at Page 103.

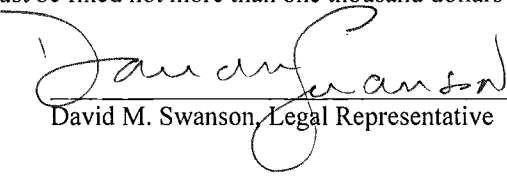
15. All matters as shown, noted and/or disclosed on that certain plat made by N. Smith, Registered Surveyor, dated January 1959, and recorded in the Register of Deeds Office for Berkeley County, South Carolina in Plat Book L at Page 150.
16. All matters as shown, noted and/or disclosed on that certain plat entitled, in part, "SUBDIVISION PLAT OF PROPERTY CREATING A VARIABLE WIDTH RIGHT OF WAY TO BE ACQUIRED BY NORFOLK SOUTHERN RAILWAY COMPANY FROM RILEY TRACT, LLC PARCEL 'H' (5.77 AC.), PARCEL 'J-1' (27.41 AC.), PARCEL 'J-2' (2.30 AC.), & PARCEL 'J-3' (3.91 AC.) FOR A TOTAL OF 39.39 AC. TO BE ACQUIRED NEAR PRINGLETOWN BERKELEY COUNTY SOUTH CAROLINA PREPARED FOR NORFOLK SOUTHERN RAILWAY COMPANY", prepared by F. Elliotte Quinn, III, SCPLS No. 10292, with Thomas & Hutton Engineering Co., dated March 20, 2017, last revised July 25, 2017, and recorded on August 30, 2017, in the Register of Deeds Office for Berkeley County, South Carolina in Plat Cabinet S at Pages 347q and 348q.
17. All matters as shown, noted and/or disclosed on that certain plat entitled, in part, "PLAT OF SUBDIVISION CREATING A VARIABLE WIDTH RIGHT OF WAY TO BE ACQUIRED BY NORFOLK SOUTHERN RAILWAY COMPANY FROM WILLIAM J. COLVIN, III ET AL. PARCEL 'J-4' (22.91 AC.) AND THE ABANDONMENT OF PARCEL 'J-3' (3.91 AC.) AND A 1.09 AC. PORTION OF PARCEL 'J-3' BOTH TO BE COMBINED WITH WILLIAM J. COLVIN, III ET AL. (TMS # 175 00 00 047) NEAR PRINGLETOWN BERKELEY COUNTY SOUTH CAROLINA PREPARED FOR NORFOLK SOUTHERN RAILWAY COMPANY", prepared by F. Elliotte Quinn, III, SCPLS No. 10292, with Thomas & Hutton Engineering Co., dated September 23, 2020, last revised December 14, 2020, and recorded on February 3, 2021, in the Register of Deeds Office for Berkeley County, South Carolina as Instrument Numbers 2021005175, 2021005176 and 2021005177.
18. Easement Agreement and Land Conveyance Obligation by and between (i) South Carolina Public Service Authority, (ii) William J. Colvin, III, (iii) Ann C. Payne as Trustee of the Ann Payne Trust dated June 8, 2020, (iv) Kay L. Colvin, as Trustee of the Kay L. Colvin Trust, dated May 26, 1987 and as restated February 23, 2017, and (v) Becky C. Barrett, as Trustee of the Becky C. Barrett Family Trust, dated April 30, 1985, as subsequently amended and restated, dated July 7, 2023, and recorded on July 11, 2023, in the Register of Deeds Office for Berkeley County, South Carolina, in Record Book 4605 at Page 334.
19. Permanent right-of-way for ingress and egress from J.T. Riley to W.J. Colvin, Jr., dated June 12, 1951, and recorded in the Office of the Register of Deeds for Berkeley County, South Carolina, in Deed Book A-89 at Page 41.

20. The permitted exceptions listed below apply to Easement Parcel 1 and not the Fee Tract:
21. Restrictions appearing of record in the Office of the Register of Deeds for Berkeley County in Record Book 11562, page 194.
22. Restrictions appearing of record in the Office of the Register of Deeds for Berkeley County in Record Book 11562, page 228, as amended in Record Book 4622 at Page 93.
23. Development Agreement between MWV-Camp Hall, LLC, and Berkeley County, South Carolina, dated March 26, 2013, and recorded in the Office of the Berkeley County ROD in Book 10041 at Page 1, as amended, and as assigned to the South Carolina Public Service Authority by instrument dated July 24, 2015, and recorded on July 24, 2015, in Book 11513 at Page 103, and as later partially assigned to Volvo Car USA, LLC, by instrument dated December 13, 2018, and recorded with the Berkeley County ROD in Record Bok 2911 at Page 372, with all amendments and exhibits thereto (the "*Camp Hall Development Agreement*").
24. Terms and conditions of that Agreement between South Carolina Public Service Authority and Berkeley County recorded with the Berkeley County ROD in Book 4018 at Page 954.

AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as Legal Representative.

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.


David M. Swanson, Legal Representative

SWORN to and subscribed before me this
27th day of September, 2023.

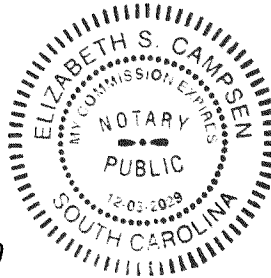


Notary (L.S.):

Notary Public for South Carolina

My Commission Expires: 12-3-2029

Notary (printed name): Elizabeth S. Campsen



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. (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 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 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.