

EXHIBIT A

ALL that certain piece, parcel or lot of land lying, being and situate in the State of South Carolina, County of Laurens, being shown and designated as 0.82 acre, more or less, on a plat entitled "Survey for Edgar C. Taylor and Charlotte N. Taylor," dated December 7, 1994, prepared by Freeland-Clinkscales & Associates, Inc., and recorded in the Office of the Register of Deeds for Laurens County in Plat Book 63, Page 465. Reference to said plat is hereby made for a more complete description thereof.

AND ALSO: ALL that certain piece, parcel or lot of land lying, being and situate in the State of South Carolina, County of Laurens, being shown and designated as 1.60 acres, more or less, on a plat entitled "Survey for Edgar C. Taylor and Charlotte N. Taylor," dated September 26, 1995, prepared by Freeland - Clinkscales & Rykard, Inc., and recorded in the Office of the Register of Deeds for Laurens County in Plat Book A111, Page 10. Reference to said plat is hereby made for a more complete description thereof.

This being the same property conveyed to Edgar C. Taylor, III and Charlotte N. Taylor by deed - chain #1 from Laura M. Patterson dated 12/08/1994 and recorded with Laurens County Register of Deeds Office on 12/08/1994 in Book 323, Page 133.

TMS No. : 906-13-17-039
Property Address: 508 Academy Street, Laurens, SC 29360
Grantee Address: 508 Academy Street, Laurens, SC 29360

STATE OF SOUTH CAROLINA)
)
COUNTY OF LAURENS)

**AFFIDAVIT FOR TAXABLE
OR EXEMPT TRANSFERS**

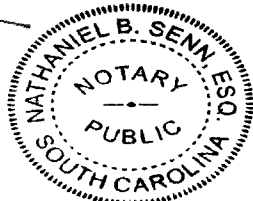
PERSONALLY appeared before me the undersigned, who, being duly sworn, deposes and says:

1. I have read the information contained this affidavit and I understand such information.
2. The property being transferred is, located at **508 Academy Street, Laurens, SC 29360**, bearing Laurens County Tax Map Number **1: 906-13-17-039 &**, was transferred by **Edgar C. Taylor, III and Charlotte N. Taylor** to **Mandy L. Caudill and Richard Caudill** on **24th day of July, 2024**.
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 made in money or money's worth.
 - b) subject to the deed recording fee as a transfer between a corporation, 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.)
 If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes ___ or No ___
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 **\$455,000.00**.
 - (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. (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.) 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: **\$455,000.00**
 - (b) Place the amount listed in item 5 above here: 0
(If no amount is listed, place zero here.)
 - (c) Subtract Line 6(b) from Line 6(a) and place result here: **\$455,000.00**
7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: **\$1,683.50**
8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: **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.

Edgar C. Taylor, III
Edgar C. Taylor, III

SWORN to and subscribed before me 24th day of July, 2024

Nathaniel B. Seann
Notary Public for South Carolina
Notary (printed name): **Nathaniel B. Seann**
My Commission Expires: **8/14**, 20**25**



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 tangible 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 interest in the realty that re being exchanged in order to partition the realty;
6. transferring an individual grace 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, 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 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, 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 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;
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 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.