

HARNETT COUNTY TAX ID#

070692 0091 03



Instrument # 2025001886  
Recorded 02/04/2025 04:27:32 PM  
Fee Amt \$26.00 Page 1 of 2  
Excise Tax \$0.00  
Harnett County, North Carolina  
Matthew S. Willis, Register of Deeds  
BK 4270 PG 2285 - 2286 (2)

2/4/2025 BY (Signature)

## NORTH CAROLINA GENERAL WARRANTY DEED

Excise Tax: \$0.00

NO TITLE SEARCH OR TITLE OPINION GIVEN/ NO CLOSING PERFORMED

Parcel Identifier No. out of 070692 0091 03 Verified by \_\_\_\_\_ County on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
By: \_\_\_\_\_

Mail/Box to: Mail to: Grantee

This instrument was prepared by: Pope & Pope, Attorneys at Law, P.A. (File No. 24.554)

Brief description for the Index: Lot 5, 1.093 acres, Fernando S. Cardenas, MB 2024/403

THIS DEED made this \_\_\_\_\_ day of January, 2025, by and between

### GRANTOR

Fernando Salazar Cardenas also known as  
Fernando S. Cardenas and wife,  
Janet Aguirre  
9937 Kennebec Road  
Willow Spring, North Carolina 27592

### GRANTEE

Selena Cardenas, unmarried  
9937 Kennebec Road  
Willow Spring, North Carolina 27592

Enter in appropriate block for each Grantor and Grantee: name, mailing address, and, if appropriate, character of entity, e.g. corporation or partnership.

The designation Grantor and Grantee as used herein shall include said parties, their heirs, successors, and assigns, and shall include singular, plural, masculine, feminine or neuter as required by context.

WITNESSETH, that the Grantor, for a valuable consideration paid by the Grantee, the receipt of which is hereby acknowledged, has and by these presents does grant, bargain, sell and convey unto the Grantee in fee simple a one half undivided interest, all that certain lot, parcel of land or condominium unit situated in the City of \_\_\_\_\_, Grove/Black River Township, Harnett County, North Carolina and more particularly described as follows:

LYING AND BEING in Grove and Black River Township, Harnett County, North Carolina and being all of Lot 5, containing 1.093 acres, more or less, as shown on a map prepared by James W. Mauldin, Professional Land Surveyor, Stancil & Associates, Professional Land Surveyor, P.A., Angier, North Carolina dated June 18, 2024, and captioned, "Owned by, Surveyed and Mapped for: Fernando S. Cardenas" which said map is recorded on August 21, 2024 in Map Book 2024, Page 403, Harnett County Registry, to which map reference is hereby made for greater certainty of description.

The above described tract being part and parcel of property conveyed by deed dated August 8, 2022 to Fernando S. Cardenas from Perfect Ten Construction, Co. LLC (who took title as Perfect Ten Construction, LLC) and was recorded August 10, 2022 in Deed Book 4162, Page 1000, Harnett County Registry. For further reference see: Deed Book 3605, Page 897; Deed Book 339, Page 575; and Map Book 2018, Page 126, Harnett County Registry.

This conveyance is of a one half undivided interest in the above property.

The property hereinabove described was acquired by Grantor by instrument recorded in Deed Book 4162, Page 1000

Harnett County Registry

All or a portion of the property herein conveyed ☐ includes or ☒ does not include the primary residence of a Grantor.

A map showing the above described property is recorded in Plat Book 2024 page 403.

TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee a one half undivided interest in fee simple.

And the Grantor covenants with the Grantee, that Grantor is seized of the premises in fee simple, has the right to convey the same in fee simple, that title is marketable and free and clear of all encumbrances, and that Grantor will warrant and defend the title against the lawful claims of all persons whomsoever, other than the following exceptions:

1. 2025 Harnett County ad valorem taxes and subsequent years are not yet due and payable.
2. This property is sold subject to all restrictions, easements, rights-of-way, covenants, and other such matters of record.

IN WITNESS WHEREOF, the Grantor has duly executed the foregoing as of the day and year first above written.

_____	<u>Fernando Salazar Cardenas</u> (SEAL)
(Entity Name)	Print/Type Name: <u>Fernando Salazar Cardenas</u>
By: _____	also known as <u>Fernando S. Cardenas</u>
Print/Type Name & Title: _____	<u>Janet Aguirre</u> (SEAL)
By: _____	Print/Type Name: _____ (SEAL)
Print/Type Name & Title: _____	Print/Type Name: _____ (SEAL)
By: _____	Print/Type Name: _____ (SEAL)
Print/Type Name & Title: _____	Print/Type Name: _____

State of North Carolina - County or City of Harnett

I, the undersigned Notary Public of the County or City of Harnett and State aforesaid, certify that Fernando Salazar Cardenas also known as Fernando S. Cardenas personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 27 day of January, 2025.

My Commission Expires: 4/23/25  
(Affix Seal)

William M. Pope  
William M. Pope Notary Public  
Notary's Printed or Typed Name

State of North Carolina - County or City of \_\_\_\_\_

I, the undersigned Notary Public of the County or City of Harnett and State aforesaid, certify that Janet Aguirre personally appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed. Witness my hand and Notarial stamp or seal this 27 day of January, 2025.

My Commission Expires: 4/23/25  
(Affix Seal)

William M. Pope  
William M. Pope Notary Public  
Notary's Printed or Typed Name

State of \_\_\_\_\_ - County or City of \_\_\_\_\_

I, the undersigned Notary Public of the County or City of \_\_\_\_\_ and State aforesaid, certify that \_\_\_\_\_ personally came before me this day and acknowledged that he is the \_\_\_\_\_ of \_\_\_\_\_, a North Carolina or \_\_\_\_\_ corporation/limited liability company/general partnership/limited partnership (strike through the inapplicable), and that by authority duly given and as the act of such entity, he signed the foregoing instrument in its name on its behalf as its act and deed. Witness my hand and Notarial stamp or seal, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public  
Notary's Printed or Typed Name

## DISCLOSURE CONCERNING DEEDS OF GIFT

You have asked that I prepare a deed(s) of gift for you.

As we have discussed, I am neither a tax attorney nor an expert on Medicaid eligibility, both of which may be impacted by your intended conveyance. You were therefore advised to obtain independent tax and Medicaid eligibility advice from other parties and you have either sought and obtained or elected to proceed without obtaining such advice prior to executing the deed(s) of gift you have asked me to prepare.

You should be aware that lifetime transfers of property by gift may have some or all of the following consequences, which I have advised that you would be wise to consider before deeding property in gift, or accepting it as a gift. By signing this disclosure, you represent that you have considered the matters referenced below and wish to execute the deed you asked me to prepare.

1. Gift tax returns (Federal and State of North Carolina) may be required and gift taxes may be imposed on the transfer of the real estate. I do not prepare such returns and cannot provide meaningful advice with respect to this matter including but not limited to any taxes which may be due to the State of North Carolina or the Internal Revenue Service.

2. Advantages of a stepped-up basis (increase in property value) obtained when property passes after the death of a property owner could be lost by prematurely making a gift of the property. Typically, the amount paid by you for the property is the basis (value) passing to the recipient at the time of the making of the gift, whereas the market value of the property at the time of your death is typically the basis (value) passing to the recipient if left to the recipient under your will or by intestacy (dying without a will).

3. Once the property has been deeded, the person to whom it is deeded may, without your prior knowledge or consent, sell or gift the property to another, or pledge the property as collateral for a loan, as only the signature the recipient(s) and/or their spouses if any, is required to sell, gift or encumber the property after you have deeded it to them.

4. Judgments or liens against the person(s) to whom the property is deeded will become a lien on the property.

5. If there are deeds of trust (mortgages) (not assumed by the recipients of the property) on the property you are transferring, the proposed transfer may trigger due on transfer provision(s) in the deed(s) of trust (which provisions may prohibit such transfers without the knowledge and consent of the lender), thus causing the loan(s) to become due upon transfer.

6. If there is a deed of trust (not assumed by the recipients of the property) which has an escrow account, the responsibility for and ability to take tax deductions for payment of interest and taxes on the property by the recipients may be impacted by the proposed transfer.

7. Marital interests of the spouse of any person(s) to whom the property is conveyed may attach to the property.

8. A deed of gift may impair (or prevent) you from becoming eligible for Medicaid benefits under the current state of the law. As a result of the proposed gift, you may be found to be ineligible to receive Medicaid benefits for an extended period of time.

9. If the subject property is in "special use" also known as the "farm and/or forest deferment" property tax program, and the recipient does not apply for and/or qualify to continue this favorable tax treatment, then you may be responsible for any and all recaptured deferred property taxes (plus interest and costs). If the recipient intends to secure continuation of the "farm and/or forest tax deferred treatment of the subject property, it is their responsibility to secure continuation under the "special use" property tax treatment and Pope & Pope, Attorneys At Law, P.A. and/or its attorneys are not being asked to assist in that effort.

10. I have not been asked to, nor have I conducted an examination of the title to the property being conveyed and I do not express any opinion as to the state of the title to the subject property.

11. The description used in the subject deed(s) were furnished to me by you with the specific instruction that I utilize only the plat(s) and/or deed(s) furnished by the undersigned to draw the description of the subject property, and no representation is made by me as to whether the description is accurate and/or complete.

12. The undersigned has carefully examined the deed(s) requested to be prepared and are satisfied that it describes the real estate I/we wish to convey to the correct party as shown on said deeds.

13. That the deed is being prepare without excise tax being paid to the Register of Deeds. Pursuant to NCGS §105-228 Article 8E "Excise Tax on Conveyances", excise taxes are exempt on transfers of an interest in real property (1) By operation of law; (2) By lease for a term of years; (3) By or pursuant to the provisions of a will; (4) By intestacy; (5) By gift; (6) If no consideration in property or money is due or paid by the transferee to the transferor; (7) By merger, conversion, or consolidation; or (8) By an instrument securing indebtedness. (NCGS §105-228.29). Failure to pay required excise tax, if any, may result in the county filing an action in superior court to recover the amount of unpaid tax against you. (NCGS §105-228.33).

You have asked me to prepare a deed of gift, or other form of deed without consideration, for you. You have not asked for, nor been given, advice as to the wisdom of this action, and you hereby indemnify and hold the law firm of Pope & Pope, Attorneys At Law, P.A. and its individual attorneys harmless from or on account of any loss, expense or cost you may now have or may incur in the future in connection with your decision to make, the deed(s) of gift of real property.

This 27 day of January, 2025.

Pope & Pope Attorneys At Law, PA

By: William M. Pope

William M. Pope, Attorney

Acknowledged and Agreed to:

GRANTOR(S)

Fernando Salazar Cardenas

Fernando Salazar Cardenas also known as Fernando S. Cardenas

Janet Aguirre

Sworn to and subscribed before me  
this 27 day of January, 2025.

EMILIE R RIDDLE  
NOTARY PUBLIC  
HARNETT COUNTY,  
NORTH CAROLINA

Emilie Riddle  
Notary Public

My Commission Expires: 08/28/2028