

SCTP No.: 3-35 12.00 2.00 p/o

Prepared by:

Mitchell's Corner LLC
c/o Morris James LLP
107 W. Market Street
Georgetown, DE 19947

Return to:

State of Delaware Department of Transportation Real Estate Section
800 Bay Road, Box 778
Dover, Delaware 19903

PERMANENT EASEMENT AGREEMENT

This Permanent Easement Agreement ("Agreement") is made and entered into this _____ day of _____ 2024, by and between SUSSEX COUNTY, a political subdivision of the State of Delaware, THE BOARD OF PUBLIC WORKS OF THE CITY OF LEWES, a chartered utilities board of the State of Delaware, and the CITY OF LEWES, a municipal corporation of the State of Delaware (collectively hereinafter referred to as the "GRANTOR"), and THE STATE OF DELAWARE, acting by and through the DEPARTMENT OF TRANSPORTATION ("DELDOT") with an address of 800 Bay Road, Box 778, Dover, Delaware 19903, by and through MITCHELL'S CORNER LLC, a Delaware limited liability company, with an address of 4750 Owings Mills Boulevard, Owings Mills, Maryland 21117 (hereinafter DELDOT AND MITCHELL'S CORNER LLC are collectively referred to as the "GRANTEE").

WHEREAS, the GRANTOR is the legal and equitable owner of all that certain tract, piece, or parcel of real property, consisting of 36.75± Acres, situated on the easterly line of Kings Highway (SCR 268), and being located in Lewes and Rehoboth Hundred, Sussex County and the State of Delaware, as more particularly described in that certain Deed of record in the Office of the Recorder of Deeds in and for Sussex County, Georgetown, Delaware, in Deed Book 5364, Page 95 (hereinafter referred to as the "Property"); and

WHEREAS, the GRANTEE is desirous of obtaining a permanent easement over, under, and across part of the Property described hereinafter.

NOW THEREFORE for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the GRANTOR does by these presents, grant, bargain, sell, convey, and confirm unto the GRANTEE and/or its successors and assigns, a Permanent Easement in connection with the road improvements to be made to Kings Highway (SCR 268), for any and all highway related purposes ("Facilities") including drainage improvements, grading and the right of DELDOT to grant a public utility a franchise, permit or easement to install and maintain its facilities in, over or across said lands and premises, being more particularly described as follows:

BEING all that strip or piece of land, hereinafter described, situate, lying and being on the northwesterly side of Kings Highway (SCR 268) and the northerly side of Clay Road (SCR 269), and being located in the Lewes & Rehoboth Hundred, Sussex County, Delaware; said strip or piece of land being a 16 foot wide Permanent Easement as shown on an exhibit titled “Kings Highway (SCR 268), Mitchell’s Corner, Easement Exhibit” prepared by Davis, Bowen & Friedel, Inc., dated December, 2023; attached hereto as Exhibit A, said strip or piece of land being more particularly described as follows:

BEGINNING at a point formed by the intersection of the northwesterly right-of-way line of said Kings Highway with the northerly right-of-way line of said Clay Road, thence,

1) leaving said Kings Highway and running by and with said Clay Road, South 56 degrees 24 minutes 47 seconds West 26.38 feet to a point, thence,

2) leaving said Clay Road and running through the lands of, now or formerly, Sussex County, The Board of Public Works of the City of Lewes, and the City of Lewes, as recorded in the Office of the Recorder of Deeds in and for Sussex County and the State of Delaware in Deed Book 5364, Page 95, the following three courses and distances, by and with the arc of a curve deflecting to the right having an arc length of 184.66 feet, a radius of 4,347.52 feet and a chord bearing and distance of North 20 degrees 09 minutes 27 seconds East 184.64 feet to a point, thence running,

3) North 21 degrees 22 minutes 32 seconds East 265.97 feet to a point, thence running,

4) North 21 degrees 27 minutes 38 seconds East 6.03 feet to a point on the southwesterly line of the lands of, now or formerly, City of Lewes, as recorded in said Office of the Recorder of Deeds in Deed Book 447, Page 58, thence,

5) running by and with said City of Lewes lands, South 47 degrees 55 minutes 06 seconds East 17.10 feet to a point on the aforesaid northwesterly right-of-way line of Kings Highway, thence,

6) leaving said City of Lewes lands and running by and with said Kings Highway the following two courses and distances, South 21 degrees 22 minutes 32 seconds West 265.96 feet to a point, thence running,

7) by and with the arc of a curve deflecting to the left having an arc length of 163.04 feet, a radius of 4,327.18 feet and a chord bearing and distance of South 20 degrees 17 minutes 46 seconds West 163.03 feet to the point and place of beginning;

CONTAINING 7,086 square feet of land, more or less (the “Easement Area”).

FURTHER, the Grantor shall not use the Easement Area in any way that will interfere with

or be detrimental to the present or future use of the Easement Area by the Grantee, shall never permit to be erected any building, improvement, or structure of any nature whatsoever, nor fill nor excavate nor plant trees or other vegetation or otherwise make any alterations within said permanent Easement Area and right-of-way.

FURTHER, the Grantee, its successors and assigns, covenants and agrees to provide for the maintenance of all of the Facilities in the permanent Easement Area to ensure that the Facilities are and remain in proper working condition, in accordance with the approved plans for Kings Highway and all applicable standards, rules, regulations and laws. After completion of any work in the permanent Easement Area, Grantee shall restore the surface of the area affected. Grantor, its successors and assigns, shall perform necessary grass cutting, trash removal and other routine aesthetic maintenance of the permanent Easement Area.

FURTHER, DELDOT shall be granted unconditional access to the permanent Easement Area in order to perform emergency maintenance procedures as DELDOT, in its sole discretion, shall deem necessary and/or appropriate.

FURTHER, should this easement ever be abandoned by the Grantee and DeIDOT, inclusive, or by mutual agreement, then this easement shall terminate, be null and void, and will no longer encumber the Easement Area, and such action shall be evidenced by a recorded release and termination of this Agreement by DeIDOT.

BEING over and through a portion of the same lands conveyed to Sussex County, a political subdivision of the State of Delaware, The Board of Public Works of the City of Lewes, and City of Lewes, a municipal corporation of the State of Delaware, by deed of J.G. Townsend, Jr. & Co., dated November 30, 2020 and recorded December 3, 2020 in the Office of the Recorder of Deeds in and for Sussex County, Georgetown, Delaware in Deed Book 5364, Page 95.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the said Sussex County, a political subdivision of the State of Delaware has caused its name to be hereunto set under seal, on the day and year aforesaid.

Signed, sealed, and delivered
in the presence of:

GRANTOR:

SUSSEX COUNTY, a political subdivision of the
State of Delaware

By: _____(SEAL)
Michael H. Vincent, President

STATE OF DELAWARE :
: ss.
COUNTY OF SUSSEX :

BE IT REMEMBERED, that on this ____ day of _____, 2024, before me, the subscriber, a Notary Public in and for the State and County aforesaid, personally appeared Michael H. Vincent, the President of Sussex County Council, a political subdivision of the State of Delaware, party of this instrument, known to me personally to be such, and acknowledged the foregoing instrument to be his act and deed, and the act and deed of said political subdivision; that the signature of the President is in his own property handwriting; and that the act of signing, sealing, acknowledging and delivering the said instrument was first duly authorized by resolution of the Council of Sussex County.

GIVEN under my hand and seal, the day and year aforesaid.

NOTARY PUBLIC

Name Typewritten or Printed
My Commission Expires: _____

IN WITNESS WHEREOF, the said City of Lewes, a municipal corporation of the State of Delaware has caused its name to be hereunto set under seal, on the day and year aforesaid.

GRANTOR:

CITY OF LEWES, a municipal corporation of the State of Delaware

By: _____ (SEAL)
Andrew Williams, Mayor

Attest: _____
Timothy A. Ritzert, Secretary

STATE OF DELAWARE :
: ss.
COUNTY OF SUSSEX :

BE IT REMEMBERED, that on this ____ day of _____, 2024, before me, the subscriber, a Notary Public in and for the State and County aforesaid, personally appeared Andrew Williams, the Mayor of the City of Lewes, a municipal corporation of the State of Delaware, party of this instrument, known to me personally to be such, and acknowledged the foregoing instrument to be his act and deed, and the act and deed of said municipal corporation; that the signature of the Mayor is in his own property handwriting; and that the act of signing, sealing, acknowledging and delivering the said instrument was first duly authorized by resolution of the City Council of the said municipal corporation.

GIVEN under my hand and seal, the day and year aforesaid.

NOTARY PUBLIC

Name Typewritten or Printed
My Commission Expires: _____

IN WITNESS WHEREOF, the said Board of Public Works for the City of Lewes, a chartered utility of the State of Delaware has caused its name to be hereunto set under seal, on the day and year aforesaid.

GRANTOR:

BOARD OF PUBLIC WORKS OF THE CITY OF LEWES, a chartered utilities board of the State of Delaware

By: _____ (SEAL)
Thomas S. Panetta, President

Attest: _____
D. Preston Lee, Secretary

STATE OF DELAWARE :
: ss.
COUNTY OF SUSSEX :

BE IT REMEMBERED, that on this ____ day of _____, 2024, before me, the subscriber, a Notary Public in and for the State and County aforesaid, personally appeared Thomas S. Panetta, Present of the Board of Public Works of the City of Lewes, a chartered utilities board of the State of Delaware, party of this instrument, known to me personally to be such, and acknowledged the foregoing instrument to be his act and deed, and the act and deed of said board; that the signature of the President is in his own property handwriting; and that the act of signing, sealing, acknowledging and delivering the said instrument was first duly authorized by resolution of the Board of the said chartered utility.

GIVEN under my hand and seal, the day and year aforesaid.

NOTARY PUBLIC

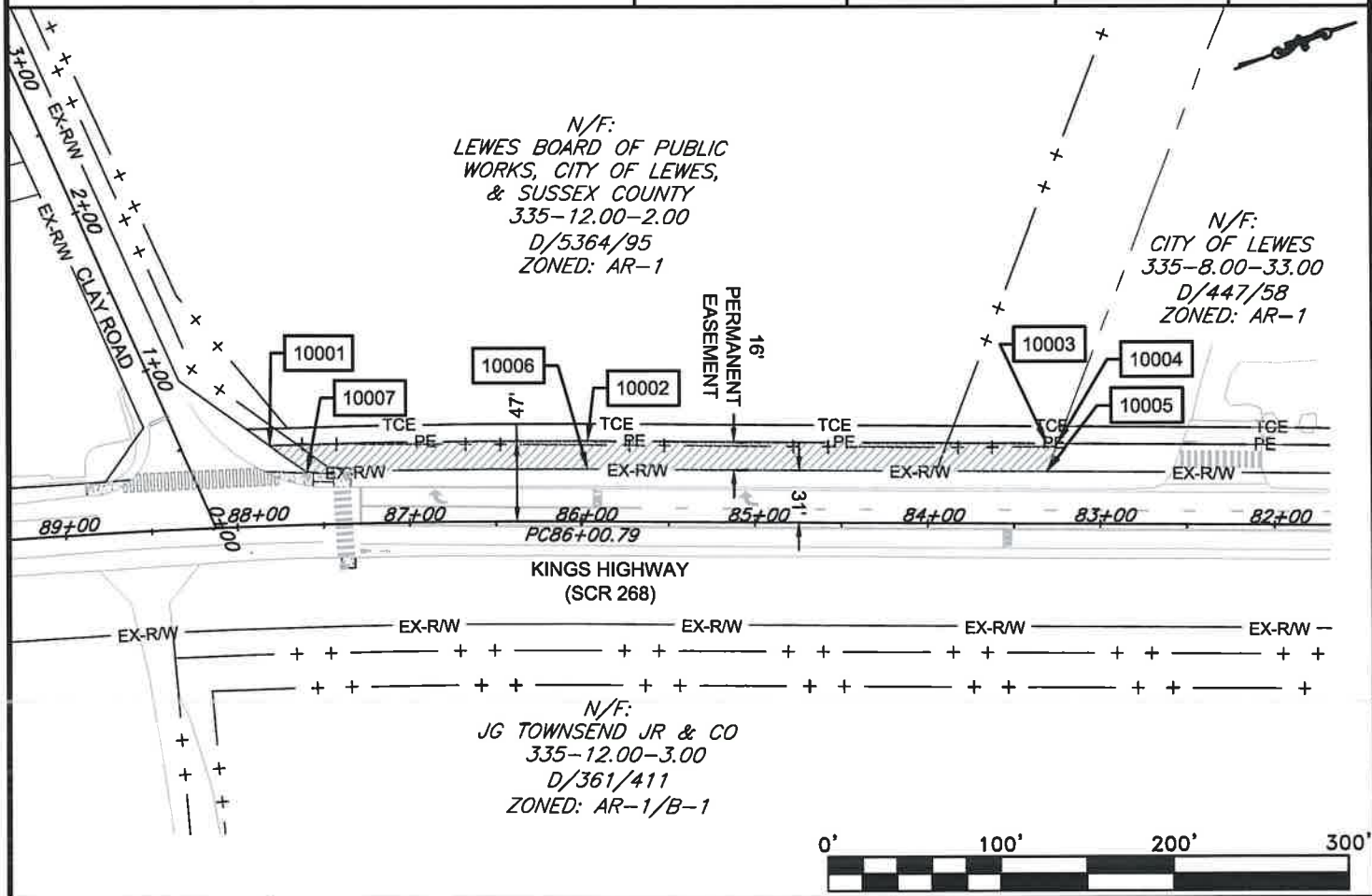
Name Typewritten or Printed
My Commission Expires: _____

METES AND BOUNDS

ASSESSMENT NUMBER	OWNERSHIP OF RECORD	TYPE OF ACQUISITION	TITLE SOURCE	PARCEL AREA
335-12.00-2.00	LEWES BOARD OF PUBLIC WORKS, CITY OF LEWES, & SUSSEX COUNTY	PE	D/5364/95	36.75 AC

ALIGNMENT NUMBER		PT. NO.	STATION	OFFSET	BEARING	DISTANCE	CHORD BEARING	CHORD LENGTH	ARC LENGTH	RADIUS
		10001	87+79.62				N 20°09'27" E	184.64'	184.66'	4,343.18'
		10002	85+96.90		N 21°22'32" E	265.97'				
		10003	83+30.93		N 21°27'38" E	6.03'				
		10004	83+24.89		S 47°55'06" E	17.10'				
		10005	83+30.94		S 21°22'32" W	265.96'				
		10006	85+96.90				S 20°17'46" W	163.03'	163.04'	4,327.18'
		10007	87+58.82		S 56°24'47" W	26.38'				

AREA= 7,086 SQ. FT.



Date:	DEC, 2023
Scale:	1" = 100'
Dwn.By:	TCB
Proj.No.:	3808A003
EASEMENT EXHIBIT	
Dwg.No.:	EX-01

**KINGS HIGHWAY (SCR 268)
MITCHELL'S CORNER
LEWES & REHOBOTH HUNDRED
SUSSEX COUNTY, DELAWARE**

**DAVIS
BOWEN &
FRIEDEL, INC.**

ARCHITECTS · ENGINEERS · SURVEYORS

EASTON, MARYLAND
410.770.4744
MILFORD, DELAWARE
302.424.1441
SALISBURY, MARYLAND
410.543.9091



**AFFIDAVIT FOR REALTY TRANSFER TAX ON UNINCORPORATED
AREAS IN SUSSEX COUNTY PURSUANT TO CHAPTER 103 OF
THE SUSSEX COUNTY CODE**

NOTE: Affidavit is required on all transactions (incorporated or unincorporated areas)

Part A — To Be Completed By GRANTOR/SELLER

NAME CITY OF LEWES, SUSSEX COUNTY AND LEWES BPW SOCIAL SECURITY # _____
 ADDRESS P.O. BOX 430 or _____
 CITY GEORGETOWN EMPLOYER I.D. # _____
 STATE DE ZIP 19947

Part B — To Be Completed By GRANTEE/BUYER

NAME DEPARTMENT OF TRANSPORTATION (DELDOT) SOCIAL SECURITY # _____
 ADDRESS 800 BAY ROAD, BOX 778 or _____
 CITY DOVER EMPLOYER I.D. # _____
 STATE DE ZIP 19901

Part C — PROPERTY LOCATION

District 3-35 Map 12.00 Parcel 2.00 (part of)

Part D — COMPUTATION OF THE TAX

1. CONVEYANCES WITH CONSIDERATION
 Enter Consideration Received \$ 0.00
2. CONVEYANCES WITHOUT CONSIDERATION
 Enter Highest Assessed Value For Local Tax Purposes \$ _____
3. Enter the Greater, Line 1 or Line 2 \$ _____
4. Multiply Line 3 times 1.50% — Tax Due and Payable \$ _____

EXEMPT CONVEYANCES: If transaction is exempt from Transfer tax, explain the basis for the exemption:

EXEMPT, CONVEYANCE TO MUNICIPALITY, S.C. Code §103-18.11

First Time Home Buyer? Yes No (If "Yes", attach First Time Home Buyer Affidavit)

Sworn and Subscribed before me on
 this _____ day of _____, 20 _____

 Seller's Signature

 Notary Public

OFFICE USE ONLY:



DELAWARE FORM

DIVISION OF REVENUE RTT-TAX

REALTY TRANSFER TAX RETURN AND AFFIDAVIT OF GAIN AND VALUE

Formerly 5402



Form RTT-TAX must be completed for all conveyances and must be presented at the time of recording.

PART A - TO BE COMPLETED BY GRANTOR / SELLER(S)			
TAXPAYER ID NO.			
NAME OF GRANTOR		CITY OF LEWES	
ADDRESS		P.O. BOX 430	
ADDRESS 2			
CITY		GEORGETOWN	
STATE	DE	ZIP	19947
THE GRANTOR / SELLER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input checked="" type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

PART B - TO BE COMPLETED BY GRANTEE / BUYER(S)			
TAXPAYER ID NO.			
NAME OF GRANTEE		DEPARTMENT OF TRANSPORTATION	
ADDRESS		800 BAY ROAD, BOX 778	
ADDRESS 2			
CITY		DOVER	
STATE	DE	ZIP	19901
THE GRANTEE / BUYER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input checked="" type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTOR		SUSSEX COUNTY	
ADDRESS		2 THE CIRCLE	
ADDRESS 2			
CITY		GEORGETOWN	
STATE	DE	ZIP	19947
THE GRANTOR / SELLER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input checked="" type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTEE		MITCHELL'S CORNER LLC	
ADDRESS		4750 OWINGS MILLS BLVD.	
ADDRESS 2			
CITY		OWINGS MILLS	
STATE	MD	ZIP	20117
THE GRANTEE / BUYER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input type="checkbox"/>	Government Agency
<input checked="" type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTOR		THE BOARD OF PUBLIC WORKS LEW	
ADDRESS		107 FRANKLIN AVE	
ADDRESS 2			
CITY		LEWES	
STATE	DE	ZIP	19958
THE GRANTOR / SELLER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input checked="" type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTEE			
ADDRESS			
ADDRESS 2			
CITY			
STATE		ZIP	
THE GRANTEE / BUYER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTOR			
ADDRESS			
ADDRESS 2			
CITY			
STATE		ZIP	
THE GRANTOR / SELLER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		

TAXPAYER ID NO.			
NAME OF GRANTEE			
ADDRESS			
ADDRESS 2			
CITY			
STATE		ZIP	
THE GRANTEE / BUYER(S) IS A			
<input type="checkbox"/>	Individual	<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Fiduciary (estate or trust)
<input type="checkbox"/>	S Corporation	<input type="checkbox"/>	Government Agency
<input type="checkbox"/>	LLC		



DELAWARE FORM

DIVISION OF REVENUE RTT-TAX

REALTY TRANSFER TAX RETURN AND AFFIDAVIT OF GAIN AND VALUE

Formerly 5402



PART C - PROPERTY LOCATION AND COMPUTATION OF THE TAX

1. ADDRESS P/O 3-35 12.00 2.00; Permanent Easement

CITY Lewes **STATE** DE **ZIP** 19958

COUNTY Sussex **DATE OF REAL ESTATE CONVEYANCE** _____

If this is a transfer of an interest in real estate through a transfer of an ownership interest in an entity, check this box and enter the name and EIN of the entity here: Name _____ EIN _____

2. Enter the amount of consideration received including cash, checks, mortgages, liens, encumbrances, and any other good and valuable consideration \$ _____

Was like kind property exchanged? Yes No (If Yes, see instructions.)

3. Enter the **Highest** assessed value (for local tax purposes) of the real estate being conveyed \$ _____

4. Enter the **Greater** of Line 2 or Line 3 \$ _____

5. % rate of total Realty Transfer Tax due to the State, county, and/or municipality 4.0 %

6. % rate of Realty Transfer Tax due to the county or municipality %

7. % rate reduction for contracts executed prior to 8/1/17 (see instructions) %

8. % rate of Realty Transfer due to the State of Delaware (**Subtract** Lines 6 and 7 from Line 5) 4.0000 %

9. Delaware Realty Transfer Tax Before Credits. **Multiply** Line 4 by Line 8. \$ 0.00

10. % of responsibility by	Grantor / Seller(s)	50	Grantee / Buyer(s)	50
11. Amount Due by (Multiply Line 10 by Line 9)	Grantor / Seller(s)	\$ 0.00	Grantee / Buyer(s)	\$ 0.00
12. Exclusions and Credits	Grantor / Seller(s)		Grantee / Buyer(s)	
13. Total Amount Due by (Subtract Line 12 from Line 11)	Grantor / Seller(s)	\$ 0.00	Grantee / Buyer(s)	\$ 0.00

TOTAL PAYMENT \$ _____

PART D - EXEMPT CONVEYANCES

If transaction is exempt from realty transfer tax, please complete the information in Part C that is available (including consideration paid, if any), and explain the basis for the exemption below:

EXEMPT, CONVEYANCE TO AN AGENCY OF THE STATE OF DELAWARE PURSUANT TO 30 Del. C. §5401(1)M

The seller authorizes the Division of Revenue or such other appropriate state agency as may be designated to obtain any appropriate or necessary federal income tax forms, including the Seller(s) attached schedules or other attachments, and any other related papers filed by such seller which relate solely to the said real estate to which title is purported to be conveyed by the deed or instrument being recorded. Delaware law requires an income tax return to be filed for the taxable year during which there was disposition of real property within this state.

SELLER SIGNATURE	SELLER SIGNATURE	SELLER SIGNATURE	SELLER SIGNATURE
TITLE OF OFFICER / PARTNER	TITLE OF OFFICER / PARTNER	TITLE OF OFFICER / PARTNER	TITLE OF OFFICER / PARTNER

Sworn to and subscribed before me on _____, 20_____

NOTARY SIGNATURE _____



DELAWARE FORM DIVISION OF REVENUE REW-EST



REAL ESTATE TAX RETURN DECLARATION OF ESTIMATED INCOME TAX Formerly 5403

Form REW-EST must be completed for all conveyances, and must be presented at the time of recording.

PART 1	DESCRIPTION OF THE PROPERTY	ADDRESS OF THE PROPERTY		
	PERMANENT EASEMENT KINGS HWY	ADDRESS	KINGS HIGHWAY EASEMENT	
		ADDRESS 2		
		CITY	LEWES	
		STATE	DE	ZIP CODE

TAX PARCEL NO. **3-35 12.00 2.00 P/O** NEW CASTLE KENT SUSSEX DATE OF TRANSFER

PART 2	TRANSFEROR/SELLER IS:	
	<input type="checkbox"/> Individual or Revocable Living Trust	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Corporation	<input type="checkbox"/> S Corporation
	<input type="checkbox"/> Trust or Estate	<input type="checkbox"/> Limited Liability Company
	<input type="checkbox"/> Business Trust	<input checked="" type="checkbox"/> Other:
		POLITICAL SUBDIVISIO

PART 3	TRANSFEROR OR SELLER ACQUIRED PROPERTY BY:	
	<input checked="" type="checkbox"/> Purchase	<input type="checkbox"/> Foreclosure / Repossession
	<input type="checkbox"/> Gift	<input type="checkbox"/> Other
	<input type="checkbox"/> Inheritance	
	<input type="checkbox"/> 1031 Exchange	

PART 4	TRANSFEROR/SELLER'S NAME; SSN OR EIN; AND ADDRESS TO WHICH CORRESPONDENCE IS TO BE MAILED AFTER SETTLEMENT			
	FIRST NAME	SUSSEX COUNTY	ADDRESS	2 THE CIRCLE
	LAST NAME		ADDRESS 2	
	TAXPAYER ID		CITY	GEORGETOWN
			STATE	DE ZIP CODE 19947

Enter only one name and SSN or EIN per return. If more than one transferor/seller, use separate forms for each; however, if transferors/sellers are spouses, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is a pass-through entity, list EIN of the pass-through entity and attach a schedule listing each non-resident member or stockholder and their share of the tax being paid with the return.

PART 5	IF APPLICABLE, CHECK APPROPRIATE BOX. (Check no more than one box.)	
	<input checked="" type="checkbox"/>	Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C §§ 1126, 1606 or 1909;
	<input type="checkbox"/>	Sale or exchange exempt from gain realization;
	<input type="checkbox"/>	Gain realized excluded from income for tax year of sale or exchange;
	<input type="checkbox"/>	Sale exempt due to foreclosure. (See Instructions)

If any box in Part 5 is checked, DO NOT complete Parts 6, 7 and 8 below. No payment is due at this time.

PART 6	COMPUTATION OF PAYMENT AND TAX TO BE WITHHELD (See instructions.)		
	6a	TOTAL SALES PRICE	\$.00
	6b	LESS SELLING EXPENSES/REDUCTIONS TO SALE PRICE	\$.00
	6c	NET SALES PRICE (Subtract Line 6b from Line 6a)	\$ 0 .00
	6d	ADJUSTED BASIS OF PROPERTY OR LIENS PAID AT SETTLEMENT	\$.00
	6e	TOTAL GAIN (Subtract line 6d from line 6c)	\$ 0 .00
6f	DELAWARE ESTIMATED INCOME TAX DUE - Multiply line 6e by 8.7% for C corp., and by 6.6% for all others	\$ 0 .00	

NOTE: If Part 6 is not filled out or is incomplete, the required 6.6% or 8.7% will be withheld from the net proceeds at settlement and submitted to the Division of Revenue as required by law.

PART 7	<input type="checkbox"/>	Check this box if the transferor/seller is reporting gain under the installment method. No tax is payable at this time.	NOTE: If completing this section, when you recognize any gain arising from the sale of property in the State of Delaware, you must report and remit the tax due to the State of Delaware on that transaction.
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PART 8	8	DELAWARE ESTIMATED INCOME TAX PAID (See instructions)	\$.00
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Under penalty 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 of which the preparer has any knowledge. Transferor/Seller, please sign and print full name and title (if any):

AUTHORIZED SIGNATURE

PRINT NAME

DATE

TITLE

DFREWEST2021019999V1
Revision 20211014

MAIL COMPLETED FORM TO:
Delaware Division of Revenue
820 N. French Street
PO Box 8763
Wilmington, DE 19899-8763



DELAWARE FORM

DIVISION OF REVENUE REW-EST



REAL ESTATE TAX RETURN DECLARATION OF ESTIMATED INCOME TAX Formerly 5403

Form REW-EST must be completed for all conveyances, and must be presented at the time of recording.

PART 1	DESCRIPTION OF THE PROPERTY	ADDRESS OF THE PROPERTY		
	PERMANENT EASEMENT	ADDRESS	KINGS HIGHWAY EASEMENT	
	KINGS HWY	ADDRESS 2		
		CITY	LEWES	
		STATE	DE	ZIP CODE

TAX PARCEL NO. **3-35 12.00 2.00 P/O** NEW CASTLE KENT SUSSEX DATE OF TRANSFER

PART 2	TRANSFEROR/SELLER IS:	
	<input type="checkbox"/> Individual or Revocable Living Trust	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Corporation	<input type="checkbox"/> S Corporation
	<input type="checkbox"/> Trust or Estate	<input type="checkbox"/> Limited Liability Company
	<input type="checkbox"/> Business Trust	<input checked="" type="checkbox"/> Other:
	MUNICIPALITY	

PART 3	TRANSFEROR OR SELLER ACQUIRED PROPERTY BY:	
	<input checked="" type="checkbox"/> Purchase	<input type="checkbox"/> Foreclosure / Repossession
	<input type="checkbox"/> Gift	<input type="checkbox"/> Other
	<input type="checkbox"/> Inheritance	
	<input type="checkbox"/> 1031 Exchange	

PART 4	TRANSFEROR/SELLER'S NAME; SSN OR EIN; AND ADDRESS TO WHICH CORRESPONDENCE IS TO BE MAILED AFTER SETTLEMENT			
	FIRST NAME	CITY OF LEWES	ADDRESS	P.O. BOX 430
	LAST NAME		ADDRESS 2	
	TAXPAYER ID		CITY	GEORGETOWN
			STATE	DE ZIP CODE 19947

Enter only one name and SSN or EIN per return. If more than one transferor/seller, use separate forms for each; however, if transferors/sellers are spouses, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is a pass-through entity, list EIN of the pass-through entity and attach a schedule listing each non-resident member or stockholder and their share of the tax being paid with the return.

PART 5	IF APPLICABLE, CHECK APPROPRIATE BOX. (Check no more than one box.)
	<input checked="" type="checkbox"/> Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C §§ 1126, 1606 or 1909;
	<input type="checkbox"/> Sale or exchange exempt from gain realization;
	<input type="checkbox"/> Gain realized excluded from income for tax year of sale or exchange;
	<input type="checkbox"/> Sale exempt due to foreclosure. (See Instructions)

If any box in Part 5 is checked, DO NOT complete Parts 6, 7 and 8 below. No payment is due at this time.

PART 6	COMPUTATION OF PAYMENT AND TAX TO BE WITHHELD (See instructions.)	
	6a TOTAL SALES PRICE	\$.00
	6b LESS SELLING EXPENSES/REDUCTIONS TO SALE PRICE	\$.00
	6c NET SALES PRICE (Subtract Line 6b from Line 6a)	\$ 0 .00
	6d ADJUSTED BASIS OF PROPERTY OR LIENS PAID AT SETTLEMENT	\$.00
	6e TOTAL GAIN (Subtract line 6d from line 6c)	\$ 0 .00
6f DELAWARE ESTIMATED INCOME TAX DUE - Multiply line 6e by 8.7% for C corp., and by 6.6% for all others	\$ 0 .00	

NOTE: If Part 6 is not filled out or is incomplete, the required 6.6% or 8.7% will be withheld from the net proceeds at settlement and submitted to the Division of Revenue as required by law.

PART 7	<input type="checkbox"/> Check this box if the transferor/seller is reporting gain under the installment method. No tax is payable at this time.	NOTE: If completing this section, when you recognize any gain arising from the sale of property in the State of Delaware, you must report and remit the tax due to the State of Delaware on that transaction.
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8 DELAWARE ESTIMATED INCOME TAX PAID (See instructions) \$.00

PART 8

Under penalty 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 of which the preparer has any knowledge. Transferor/Seller, please sign and print full name and title (if any):

AUTHORIZED SIGNATURE

PRINT NAME

DATE

TITLE

DFREWEST2021019999V1
Revision 20211014

MAIL COMPLETED FORM TO:
Delaware Division of Revenue
820 N. French Street
PO Box 8763
Wilmington, DE 19899-8763



DELAWARE FORM

DIVISION OF REVENUE REW-EST



REAL ESTATE TAX RETURN DECLARATION OF ESTIMATED INCOME TAX Formerly 5403

Form REW-EST must be completed for all conveyances, and must be presented at the time of recording.

PART 1	DESCRIPTION OF THE PROPERTY	ADDRESS OF THE PROPERTY		
	PERMANENT EASEMENT KINGS HWY	ADDRESS	KINGS HIGHWAY EASEMENT	
		ADDRESS 2		
		CITY	LEWES	
		STATE	DE	ZIP CODE 19958

TAX PARCEL NO. **3-35 12.00 2.00 P/O** NEW CASTLE KENT SUSSEX DATE OF TRANSFER

PART 2	TRANSFEROR/SELLER IS:	PART 3	TRANSFEROR OR SELLER ACQUIRED PROPERTY BY:	
	<input type="checkbox"/> Individual or Revocable Living Trust		<input checked="" type="checkbox"/> Purchase	<input type="checkbox"/> Foreclosure / Repossession
	<input type="checkbox"/> Corporation		<input type="checkbox"/> Gift	<input type="checkbox"/> Other
	<input type="checkbox"/> Trust or Estate		<input type="checkbox"/> Inheritance	
<input type="checkbox"/> Business Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> 1031 Exchange		
	<input type="checkbox"/> S Corporation			
	<input type="checkbox"/> Limited Liability Company			
	<input checked="" type="checkbox"/> Other:			
	CHARTERED UTILITY			

PART 4	TRANSFEROR/SELLER'S NAME; SSN OR EIN; AND ADDRESS TO WHICH CORRESPONDENCE IS TO BE MAILED AFTER SETTLEMENT			
	FIRST NAME	THE BOARD OF PUBLIC WORKS LEWES	ADDRESS	107 FRANKLIN AVE
	LAST NAME		ADDRESS 2	
	TAXPAYER ID		CITY	LEWES
		STATE	DE	ZIP CODE 19958

Enter only one name and SSN or EIN per return. If more than one transferor/seller, use separate forms for each; however, if transferors/sellers are spouses, enter only the primary taxpayer name and SSN, and only file one return. If transferor/seller is a pass-through entity, list EIN of the pass-through entity and attach a schedule listing each non-resident member or stockholder and their share of the tax being paid with the return.

PART 5 IF APPLICABLE, CHECK APPROPRIATE BOX. (Check no more than one box.)

Transferor/seller is a resident (a) individual, (b) pass-through entity or (c) corporation, and not subject to withholding under 30 Del. C §§ 1126, 1606 or 1909;

Sale or exchange exempt from gain realization;

Gain realized excluded from income for tax year of sale or exchange;

Sale exempt due to foreclosure. (See Instructions)

If any box in Part 5 is checked, DO NOT complete Parts 6, 7 and 8 below. No payment is due at this time.

PART 6 COMPUTATION OF PAYMENT AND TAX TO BE WITHHELD (See instructions.)

6a	TOTAL SALES PRICE			.00
6b	LESS SELLING EXPENSES/REDUCTIONS TO SALE PRICE			.00
6c	NET SALES PRICE (Subtract Line 6b from Line 6a)			0 .00
6d	ADJUSTED BASIS OF PROPERTY OR LIENS PAID AT SETTLEMENT			.00
6e	TOTAL GAIN (Subtract line 6d from line 6c)			0 .00
6f	DELAWARE ESTIMATED INCOME TAX DUE - Multiply line 6e by 8.7% for C corp., and by 6.6% for all others			0 .00

NOTE: If Part 6 is not filled out or is incomplete, the required 6.6% or 8.7% will be withheld from the net proceeds at settlement and submitted to the Division of Revenue as required by law.

PART 7 Check this box if the transferor/seller is reporting gain under the installment method. No tax is payable at this time.

NOTE: If completing this section, when you recognize any gain arising from the sale of property in the State of Delaware, you must report and remit the tax due to the State of Delaware on that transaction.

PART 8 8 DELAWARE ESTIMATED INCOME TAX PAID (See instructions) \$.00

Under penalty 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 of which the preparer has any knowledge. Transferor/Seller, please sign and print full name and title (if any):

AUTHORIZED SIGNATURE

PRINT NAME

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TITLE

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