

SCTP No.: 3-35 8.00 33.00 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

TEMPORARY EASEMENT AGREEMENT

This Temporary Easement Agreement ("Agreement") is made and entered into this _____ day of _____ 2024, by and between CITY OF LEWES, a municipality of the State of Delaware, successor to the COMMISSIONERS OF LEWES, TO AND FOR THE USE OF THE BOARD OF PUBLIC WORKS, and THE BOARD OF PUBLIC WORKS OF THE CITY OF LEWES, a chartered utilities Board of the State of Delaware, (hereinafter referred to collectively 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 18.25 Acres, situated on the northwesterly 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 Books 447, Page 58, and Deed Book 350, Page 362. (hereinafter referred to as the "Property"); and

WHEREAS, the GRANTEE is desirous of obtaining a temporary 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 Temporary Easement and right-of-way, for the purpose of constructing a shared use path and other transportation infrastructure and related improvements in connection with the road improvements to be made to Kings Highway (SCR 268), 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, but not adjacent to, Kings Highway (SCR 268), and being located in the Lewes & Rehoboth Hundred, Sussex County, Delaware; said strip or piece of land being a 10 foot wide Temporary Construction 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 line of a 16’ wide Permanent Easement with the northeasterly line of 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, thence,

1) leaving said 16 foot wide Permanent Easement and running by and with said Sussex County lands, North 47 degrees 55 minutes 06 seconds West 10.68 feet to a point, thence,

2) leaving said Sussex County lands and running through 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, North 21 degrees 27 minutes 38 seconds East 213.28 feet to a point on the southwesterly line of lands now or formerly, Cape Henlopen School District, being identified as Tax Parcel 335-8.00-34.00, thence,

3) running by and with said Cape Henlopen School District lands, and also running by and with the said Kings Highway, South 47 degrees 44 minutes 53 seconds East 10.69 feet to a point on the aforesaid northwesterly line of a 16 foot wide Permanent Easement, thence,

4) leaving said Kings Highway and running through said City of Lewes land, and also running by and with said northwesterly line of a 16 foot wide Permanent Easement, South 20 degrees 58 minutes 58 seconds West 428.82 feet to the point and place of beginning;

CONTAINING 2,102 square feet of land, more or less.

The Grantee shall perform all work at its expense in a workmanlike and professional manner that minimizes disruption to the Grantor’s use of the Property. Grantee, their agents, contractors, or assigns, shall restore the subject area to the condition which existed prior to Grantee’s entry and shall not damage or harm the remainder of the Property.

DELDOT is protected from liability pursuant to 18 Del. C. §65 and other statutory and constitutional provisions; this protection is referred to as “sovereign immunity.” As a result of this sovereign immunity, DELDOT is not permitted to indemnify, defend or hold harmless any parties including property owners. However, MITCHELL’S CORNER LLC and any other DELDOT

contractor (collectively “Contractor”) are required to preserve the Property from damages caused by the execution or non-execution of the work done on the Property, and to restore the Property at Contractor’s expense. In addition, Contractor is required to indemnify and save harmless DELDOT and its officers and employees from any and all claims, demands and causes of action of every kind and character on account of the negligence or intentional misconduct of that Contractor’s employees or agents; including but not limited to responsibility of the Contractor to provide for the protection and safety of all persons and property.

The duration of the Agreement is expected to be two (2) years, which time period shall begin upon the sooner of August 1, 2024 or the date when Contractor starts construction on Kings Highway (SCR 268) and shall end upon DELDOT’S acceptance of the infrastructure improvements, GRANTEE shall have the right to terminate or extend the Agreement due to project construction delay or cancellation.

This Agreement is binding upon and shall inure to the benefit of the parties hereto and their respective heirs, executors, administrators, successors or assigns.

BEING over and through a portion of the same lands conveyed to the Commissioners of Lewes, To and For the use of The Board of Public Works, by the deed of Oscar H. Warrington and Elva M. Warrington dated June 3, 1955 and recorded June 7, 1955 in the Office of the Recorder of Deeds in and for Sussex County, Georgetown, Delaware in Deed Book 447, Page 58.

ALSO BEING over and through a portion of the same lands conveyed to the Commissioners of Lewes, a municipal corporation of the State of Delaware, for the use of the Board of Public Works of the Town of Lewes, by the deed of Oscar H. Warrington and Elva M. Warrington dated February 28, 1945 and recorded March 7, 1945 in the Office of the Recorder of Deeds in and for Sussex County, Georgetown, Delaware in Deed Book 350, Page 362.

[SIGNATURE PAGE FOLLOWS]

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

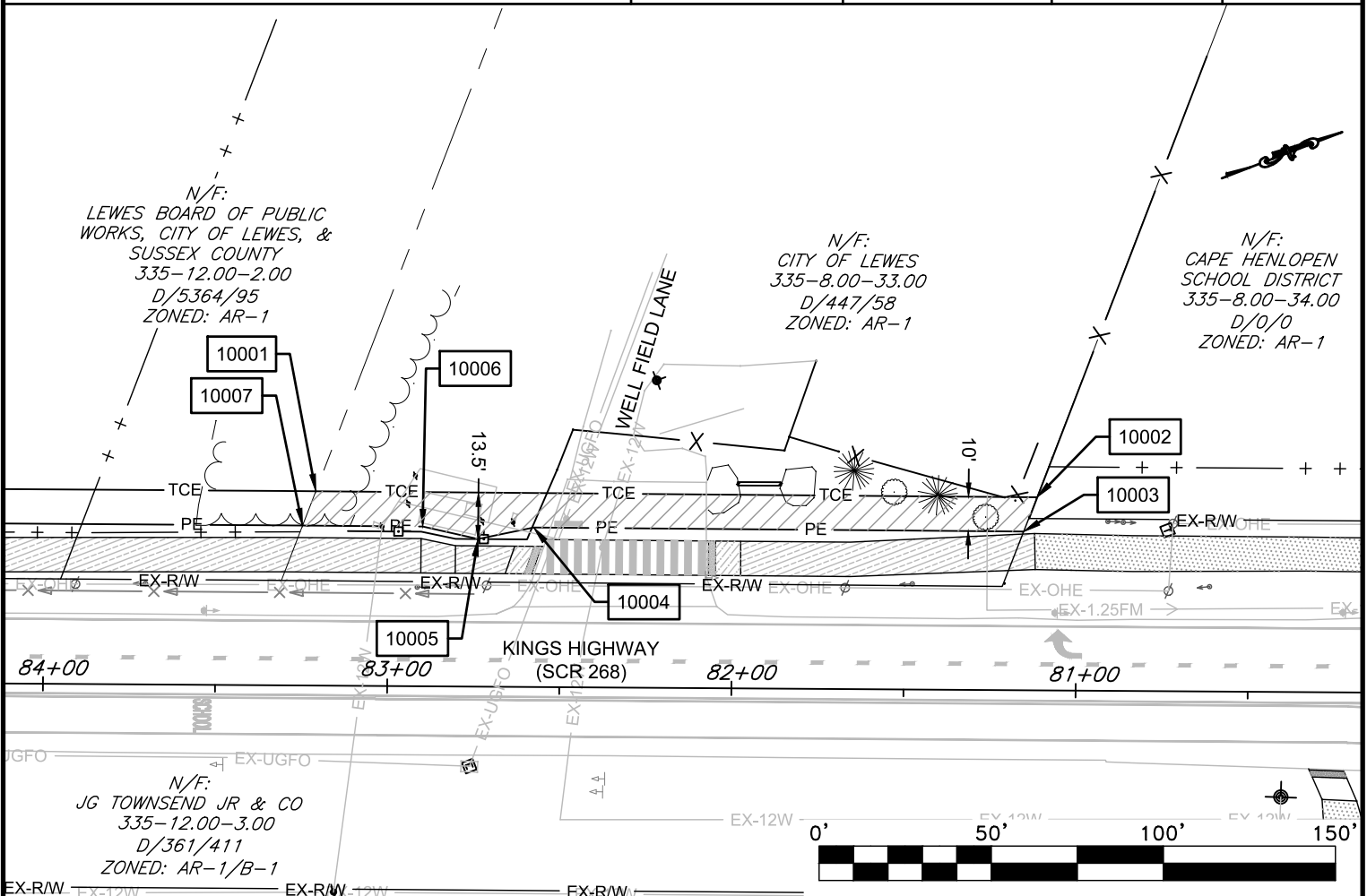
Name Typewritten or Printed
My Commission Expires: _____

METES AND BOUNDS

ASSESSMENT NUMBER	OWNERSHIP OF RECORD	TYPE OF ACQUISITION	TITLE SOURCE	PARCEL AREA
335-8.00-33.00	CITY OF LEWES	TCE	D/447/58	18.25 AC

ALIGNMENT NUMBER		PT. NO.	STATION	OFFSET	BEARING	DISTANCE	CHORD BEARING	CHORD LENGTH	ARC LENGTH	RADIUS
		10001	83+21.11		N21°27'38"E	213.28'				
		10002	81+11.60		N47°44'53"W	10.69'				
		10003	81+15.39		S21°27'38"W	142.33'				
		10004	82+57.72		S09°13'31"W	16.52'				
		10005	82+73.87		S33°41'45"W	16.52'				
		10006	82+90.00		S21°27'38"W	34.89'				
		10007	83+24.92		N47°55'06"W	10.68'				

AREA = 2,152 SQ. FT.



Date:	MAY, 2024
Scale:	1" = 50'
Dwn.By:	TCB
Proj.No.:	3808A003
EASEMENT EXHIBIT	
Dwg.No.:	EX-06

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 and the Board of Public Works of the City of Lewes SOCIAL SECURITY # _____
 ADDRESS P.O. BOX 227 or _____
 CITY LEWES EMPLOYER I.D. # _____
 STATE DE ZIP 19958

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 33.00 (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 227			
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			

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 Board of Public Works			
ADDRESS 107 Franklin Avenue			
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 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			
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			

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			



D E L A W A R E F O R M

D I V I S I O N O F R E V E N U E R T T - T A X

R E A L T Y T R A N S F E R T A X R E T U R N A N D A F F I D A V I T O F G A I N A N D V A L U E

Formerly 5402



PART C - PROPERTY LOCATION AND COMPUTATION OF THE TAX

1. ADDRESS P/O 3-35 12.00 33.00 (Temporary Construction 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 properly 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		
	TEMPORARY CONSTRUCTION EASEMENT	ADDRESS	KINGS HIGHWAY EASEMENT	
	KINGS HWY	ADDRESS 2		
		CITY	LEWES	
		STATE	DE	ZIP CODE

TAX PARCEL NO.	3-35 12.00 33.00 P/O	<input type="checkbox"/> NEW CASTLE	<input type="checkbox"/> KENT	<input checked="" type="checkbox"/> SUSSEX	DATE OF TRANSFER
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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 227
	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.)	
	<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
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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		
	TEMPORARY CONSTRUCTION EASEMENT	ADDRESS	KINGS HIGHWAY EASEMENT	
	KINGS HWY	ADDRESS 2		
		CITY	LEWES	
		STATE	DE	ZIP CODE

TAX PARCEL NO. **3-35 12.00 33.00 P/O** NEW CASTLE KENT SUSSEX DATE OF TRANSFER

PART 2 **TRANSFEROR/SELLER IS:**

Individual or Revocable Living Trust Partnership
 Corporation S Corporation
 Trust or Estate Limited Liability Company
 Business Trust Other:
 CHARTERED UTILITY

PART 3 **TRANSFEROR OR SELLER ACQUIRED PROPERTY BY:**

Purchase Foreclosure / Repossession
 Gift Other
 Inheritance
 1031 Exchange

PART 4 **TRANSFEROR/SELLER'S NAME; SSN OR EIN; AND ADDRESS TO WHICH CORRESPONDENCE IS TO BE MAILED AFTER SETTLEMENT**

FIRST NAME	BOARD OF PUBLIC WORKS	ADDRESS	107 FRANKLIN AVENUE	
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 _____ DATE _____ TITLE _____

DFREWEST2021019999V1
Revision 20211014

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