

October 12, 2017

VIA EMAIL and US MAIL

Michael Harvey
Current Planning Supervisor
Orange County
P.O. Box 8181
Hillsborough, NC 27278
mharvey@orangecountync.gov

Re: Compliance with Session Law 2017-108

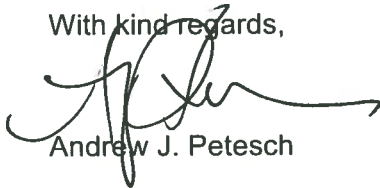
Mr. Harvey:

By letter dated September 22, 2017 (attached hereto as **Exhibit 1**), the North Carolina Department of Revenue issued a Qualifying Farmer exemption certificate number to Wild Flora Farm ("WFF") and Kara Brewer. As you are aware, Mrs. Brewer is the owner and operator of Wild Flora Farm located at 7316 Morrow Mill Road (PIN 9729-50-7168). The record owner of that property is Southeast Property Group, LLC ("SPG") d/b/a Wild Flora Farm. Mrs. Brewer is the sole member of SPG. See Exhibits 2-4, attached hereto.

Pursuant to N.C. Gen. Stat. 153A-340(b)(1), (b)(2), and (b)(2a), I respectfully request that the Orange County Planning Department make a formal determination classifying use of the barn building and structure at Wild Flora Farm for agritourism events as a bona fide farm purpose and, therefore, such use is exempt from the County's zoning regulation.¹ See Session Law 2017-108, Sec. 8.(a).

Please let me know if you have any questions.

With kind regards,



Andrew J. Petesch

enclosures

cc: James Bryan, Esq. (by email)
Kara Brewer (by email)

¹ Mrs. Brewer, Southeast Property Group, and Wild Flora Farm maintain that agritourism activities at Wild Flora Farm are exempt from zoning regulations under State law as it existed prior to the adoption and effective date of Session Law 2017-108. This letter and accompanying documentation in no way constitute a waiver of any vested or other right to conduct agritourism activities on property owned or operated by Mrs. Brewer, Southeast Property Group, LLC, Wild Flora Farm, LLC, or The Barn of Chapel Hill, LLC.



North Carolina Department of Revenue
P.O. Box 871, Raleigh, North Carolina 27602-0871

Roy Cooper
Governor

September 22, 2017

Ronald G. Penny
Secretary

Ms Kara Brewer
82 Jordan Hills
Chapel Hill, NC 27517

Dear Ms Brewer:

The Department received the application for a Qualifying Farmer exemption certificate number for qualified purchases. The Department has assigned Exemption Certificate Number 718574 to be used to purchase qualified tangible personal property exempt from tax based on your status as a purchaser and the intended use of the property. This letter should be retained for future reference. The perforated card bearing the exemption certificate number at the bottom of this letter can be detached for your convenience.

This exemption certificate number should be used in conjunction with Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption. This exemption certificate authorizes a retailer to sell a qualified purchase to the holder of the certificate and not collect tax on the sale. A person who makes purchases of property under an exemption certificate without payment of sales and use tax to the retailer is liable for any tax due and applicable penalties and interest if the Department determines that the person is not eligible for the exemption or the qualified property was not used as intended by the person.

A person who no longer qualifies for a use-based exemption certificate number must notify the Department within 30 days to cancel the exemption certificate number and must give notice to each seller that may rely on the exemption certificate on or before the next purchase.

Additional information regarding the use of the Qualifying Farmer certificate number is available on the Department's website at www.dorncc.com. If you have further questions, contact our Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052.



NC Department of Revenue
Qualifying Farmer Exemption

Exemption ID: 718574
Wild Flora Farm
Kara Brewer
82 Jordan Hills
Chapel Hill, NC 27517

Ex. 1

15
KMR



20150324000053110 DEED
Bk:RB5924 Pg:494
03/24/2015 03:54:10 PM 1/3

FILED Mark Chilton
Register of Deeds, Orange Co, NC
Recording Fee: \$26.00
NC Real Estate TX: \$510.00

NA

**NORTH CAROLINA
GENERAL WARRANTY DEED**

Prepared by: Beemer, Hadler & Willett, P.A.

Excise Tax: \$ 510.00

Return to: Grantee

Parcel Identifier No. 9729507168 *AKB*

THIS DEED made this 19 day of March, 2015 by and between

GRANTOR

MAX ODELL FARLOW, unmarried
3277 Farlow Pines Drive, Sophia, NC 27350

If checked, the property includes the primary residence of at least one of the Grantors. (NC GS § 105-317.2)

GRANTEE

SOUTHEAST PROPERTY GROUP, LLC
a North Carolina limited liability company
82 Jordan Hills, Chapel Hill, NC 27517

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, all that certain lot or parcel of land situated in the County of Orange, North Carolina, and more particularly described as follows:

Ex. 2



BEING ALL of Lot 3, containing 21.99 acres, more or less, as per plat and survey entitled "SURVEY FOR MARGARET JO PICKARD ESTATE" prepared by Michael R. Whitfield, RLS, dated April 24, 2000, said plat being duly recorded in Plat Book 86, Page 95 of the Orange County Registry, to which plat reference is hereby made for a more particular description.

All or a portion of the property hereinabove described was acquired by Grantor by instrument recorded in Book 4491, Page 14, Orange County Registry.

A map showing the above described property is recorded in Plat Book 86, Page 95, Orange County Registry, and referenced within this instrument.

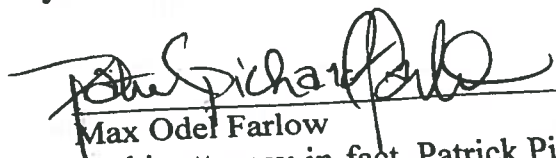
TO HAVE AND TO HOLD the aforesaid lot or parcel of land and all privileges and appurtenances thereto belonging to the Grantee, their heirs, successors, and assigns, in fee simple.

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 except for the exceptions hereinafter stated.

Title to the property hereinabove described is subject to the following exceptions:

Subject to 2015 taxes, easements, conditions and restrictions of record, if any.

IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal, or if corporate, has caused this instrument to be signed in its corporate name by its duly authorized officer(s), the day and year first above written.

 (SEAL)

Max Odel Farlow
By his attorney-in-fact, Patrick Pickard Farlow

NOTARY PAGE FOLLOWS
(The remainder of this page intentionally left blank)

5.23



STATE OF NC

COUNTY OF Randolph

I, Megan E. Howard, a Notary Public for County of Randolph, State of NC, do here by certify that, Patrick Pickard Farlow, attorney in fact for Max Odell Farlow, personally appeared before me this day, and being by me duly sworn, says that he executed the foregoing and annexed instrument for and in behalf of Max Odel Farlow, and that his authority to execute and acknowledge said instrument is contained in an instrument duly executed, acknowledged, and recorded in the office of the Randolph County, North Carolina, Register of Deeds at Book 2416, Page 661, on November 19, 2014, and that this instrument was executed under and by virtue of the authority given by said instrument granting him power of attorney; that the said Patrick Pickard Farlow acknowledged the due execution of the foregoing and annexed instrument for the purposes therein expressed for and in behalf of the said Max Odel Farlow.

WITNESS my hand and official seal, this the 19 day of March, 2015.

Megan E. Howard
Notary Public
My commission expires: 3/25/2017





LIMITED LIABILITY COMPANY ANNUAL REPORT

NAME OF LIMITED LIABILITY COMPANY: Southeast Property Group, LLC

SECRETARY OF STATE ID NUMBER: 1366205 STATE OF FORMATION: NC

REPORT FOR THE YEAR: 2017

Filing Office Use Only
E-Filed Annual Report
1366205
CA201708603206
3/27/2017 03:18
 Changes

SECTION A: REGISTERED AGENT'S INFORMATION

1. NAME OF REGISTERED AGENT: Brewer, Kara M.

2. SIGNATURE OF THE NEW REGISTERED AGENT: _____

SIGNATURE CONSTITUTES CONSENT TO THE APPOINTMENT

3. REGISTERED OFFICE STREET ADDRESS & COUNTY

 82 Jordan Hills
 Chapel Hill, NC 27517-6432 Orange County

4. REGISTERED OFFICE MAILING ADDRESS

 82 Jordan Hills
 Chapel Hill, NC 27517-6432

SECTION B: PRINCIPAL OFFICE INFORMATION

1. DESCRIPTION OF NATURE OF BUSINESS: Farm

2. PRINCIPAL OFFICE PHONE NUMBER: Privacy Redaction

3. PRINCIPAL OFFICE EMAIL: Privacy Redaction

4. PRINCIPAL OFFICE STREET ADDRESS & COUNTY

 82 Jordan Hills
 Chapel Hill, NC 27517-6432

5. PRINCIPAL OFFICE MAILING ADDRESS

 82 Jordan Hills
 Chapel Hill, NC 27517-6432

SECTION C: COMPANY OFFICIALS (Enter additional Company Officials in Section E.)

NAME: Kara Brewer NAME: _____ NAME: _____

TITLE: Member TITLE: _____ TITLE: _____

ADDRESS: _____ ADDRESS: _____ ADDRESS: _____

 82 Jordan Hills _____ _____

 Chapel Hill, NC 27517 _____ _____

SECTION D: CERTIFICATION OF ANNUAL REPORT. Section D must be completed in its entirety by a person/business entity.

 Kara Brewer

 3/27/2017

SIGNATURE

DATE

Form must be signed by a Company Official listed under Section C of this form.

 Kara Brewer

 Member

Print or Type Name of Company Official

Print or Type The Title of the Company Official

This Annual Report has been filed electronically.

MAIL TO: Secretary of State, Corporations Division, Post Office Box 29525, Raleigh, NC 27626-0525

Ex. 3



2
NA

20171012000203430 A/N
Bk:RB6376 Pg:596
10/12/2017 10:06:14 AM 1/1

FILED Mark Chilton
Register of Deeds, Orange Co, NC
Recording Fee: \$26.00
NC Real Estate TX: \$.00

mk

CERTIFICATE OF ASSUMED NAME FOR A LIMITED LIABILITY COMPANY (LLC)

The undersigned LLC, proposing to engage in business in Orange County, North Carolina, under an assumed name other than its LLC name, hereby certifies that:

1. The name under which the business is to be conducted is:
Wild Flora Farm

(Insert assumed name)

Return to:

2. The name and address of the owner(s) of such business is (are):

Southeast Property Group, LLC

82 Jordan Hills

Chapel Hill, NC 27517

(Insert name and address of LLC)

In witness whereof, this certificate is signed in the name of the LLC by its manager(s), this 12th day of October, 2017.

By: Kara Brewer SEAL
Manager

By: _____ SEAL
Manager

By: _____ SEAL
Manager

State of NC

County of Orange

I, Christy Lynn McMillion, a Notary Public, do hereby certify that Kara Megan Brewer, manager(s) of Southeast Property Group, LLC, personally

appeared before me this 12th day of Oct, 2017, and that they signed the foregoing certificate on behalf of the LLC.

Witness my hand and official seal, this the 12th day of Oct, 2017.

Christy Lynn McMillion
Notary Public

My Commission Expires: 10/25/2021

(Affix Notary Seal)

Rev.7/02

CHRISTY LYNN MCMILLION
Notary Public
Orange Co., North Carolina
My Commission Expires Oct. 25, 2021

Ex. 4