§ 105-228.29. Exemptions.
This Article does not apply to any of the following 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 transfeeree to the transferor.
7. By merger, conversion, or consolidation.
8. By an instrument securing indebtedness. (1967, c. 986, s. 1; 1999-28, s. 1; 1999-369, s. 5.10(a)-(c).)