



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## New Business - Development and Environmental Services Group

J.1.

1/7/2020

### Subject:

Approval Re: Contract for Sale and Purchase and Form 8283 Noncash Charitable Contributions for the Kahler Parcel that is Necessary for the Accommodation of Global Positioning System Non-Precision Approach at Valkaria Airport - District 3.

### Fiscal Impact:

Fiscal Year 2019-2020 \$200,000.00 Valkaria Airport Fund 0020/219664 20%; Grant Fund 1700/344500 80%.

### Dept/Office:

Public Works Department / Land Acquisition / Valkaria Airport

### Requested Action:

It is requested that the Board of County Commissioners: 1) approve and authorize the Chair to execute the Contract for Sale and Purchase, and 2) authorize the County Manager to execute Form 8283 for Noncash Charitable Contributions.

### Summary Explanation and Background:

The subject property is located in Section 18, Township 29, Range 38, located along the south side of Valkaria Road, adjacent to Valkaria Airport, within the Grant-Valkaria area of Unincorporated Brevard County, Florida.

The Board of County Commissioners, in regular session on September 17, 2019, Agenda Item F.11, approved and authorized the Chair to execute the Florida Department of Transportation Public Transportation Grant Agreement for the acquisition of land necessary for the accommodation of Global Positioning System Non-Precision Approach at Valkaria Airport. The Kahler parcel has been identified as a suitable acquisition.

Clayton, Roper & Marshall made an investigation and analyses necessary to appraise the parcel. The report dated November 14, 2019, provided a value of \$220,000.00. The Kahler's have agreed to accept an amount of \$200,000.00 for the parcel. They wish to donate the balance of the appraised value to the County.

In order for Kahler to receive a tax credit for the donation, an acknowledgement of receipt of the parcel is required by the County on form 8283 Non Cash Charitable Contributions.

This acquisition follows the policies and procedures as set forth in Administrative Order 37.

### Clerk to the Board Instructions:

Upon execution by the Chair, please contact Public Works Department (321-617-7202) to make delivery

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arrangements for the original executed Contract for Sale and Purchase with Exhibit and the original executed Form 8283 Noncash Charitable Contributions.



January 8, 2020

**M E M O R A N D U M**

**TO:** Corrina Gumm, Interim Public Works Director

**RE:** Item J.1., Approval of Contract for Sale and Purchase and Form 8283 Noncash Charitable Contributions for the Kahler Parcel that is Necessary for the Accommodation of Global Positioning System Non-Precision Approach at Valkaria Airport

The Board of County Commissioners, in regular session on January 7, 2020, approved and authorized the Chair to execute the Contract for Sale and Purchase; and authorized the County Manager to execute Form 8283 for noncash charitable contributions. Enclosed is a fully-executed Contract and Form 8283.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
SCOTT ELLIS, CLERK

*Tammy Rowe*

Tammy Rowe, Deputy Clerk

/kp

Encls. (2)

cc: Land Acquisition Department  
Valkaria Airport Manager  
Finance  
Budget

# CONTRACT FOR SALE AND PURCHASE

**Seller:** Kim H.W. Kahler and Elaine Kahler

**Buyer:** Brevard County, Florida, a political subdivision of the State of Florida  
2725 Judge Fran Jamieson Way, Viera, Florida 32940

**Legal description of property being transferred:** See attached Exhibit "A"

The transfer shall be made pursuant to the following terms and conditions and the Standards for Real Estate Transactions, on the reverse side of this contract.

**Purchase price:** \$200,000.00 (Two Hundred Thousand Dollars and No/100-----)

**Deposit:** \$100 to be transferred to an escrow account established and held by the Brevard County Clerk, such deposit to be applied to the purchase price.

**Time for acceptance of offer; effective date; facsimile:** If this offer is not executed by and delivered to all parties OR FACT OF EXECUTION communicated in writing between the parties on or before **January 21, 2020**, the deposit(s) will, at Buyer's option, be returned and this offer withdrawn. The date of Contract ("Effective Date") will be the date when the last one of the Buyer and Seller has signed this offer. A facsimile copy of this Contract and any signatures hereon shall be considered for all purposes as originals.

**Title evidence:** At least 15 days before closing date, ☐ Seller shall, at Seller's expense, deliver to Buyer or Buyer's attorney or ☒ Buyer shall at Buyer's expense obtain ☒ a title search and/or ☐ title insurance commitment (with legible copies of instruments listed as exceptions attached thereto) and, after closing, an owner's policy of title insurance.

**Closing Date:** This transaction shall be closed and the deed and other closing papers delivered on or before **March 31, 2020**, unless modified by other provisions of this Contract.

**Warranties:** The following warranties are made and shall survive closing.

- a. SELLER warrants that there are no parties in occupancy other than Seller.
- b. SELLER warrants there is no hazardous waste or other environmental contamination located in or upon the property being acquired by the County. Seller shall indemnify and defend Buyer from any and all claims or expenses resulting from hazardous waste or environmental contamination located in or upon the property provided such waste or contamination was not placed on the property by the Buyer.
- c. SELLER warrants that he/she has no knowledge of any fact or restriction which would prevent use of the property for dredge material holding area / stormwater retention area purposes.
- d. SELLER hereby represents and warrants to COUNTY that SELLER has not engaged or dealt with any agent, broker or finder, in regard to this Agreement or to the sale and purchase of the property contemplated hereby. SELLER hereby acknowledges and covenants that SELLER is solely responsible for any and all commissions due arising out of or connected within the sale or transfer of the property. SELLER hereby indemnifies COUNTY and agrees to hold COUNTY free and harmless from and against any and all liability, loss, costs, damage and expense, including but not limited to attorney's fees and costs of litigation both prior to and on appeal, which COUNTY shall ever suffer or incur because of any claim by any agent, broker or finder engaged by SELLER, including broker, whether or not meritorious, for any fee, commission or other compensation with respect to this Agreement or to the sale and purchase of the property contemplated hereby.

**Inspections:** The BUYER shall have 60 days after the Brevard County Board of County Commissioners executes the contract within which to complete physical inspection and evaluation of the property for environmental, hazardous materials, developability, access, drainage and subsurface conditions. In the event a Phase I environmental assessment meeting ASTM standards is prepared and environmental issues objectionable to BUYER are detected, SELLER shall 1) take all steps necessary to remove BUYER'S objections prior to the expiration of the 60 day inspection period, if possible or 2) if acceptable to BUYER, SELLER shall allow an additional 90 days to provide adequate time to conduct a Phase II assessment meeting ASTM standards. If the Phase I assessment reveals contamination this agreement may be terminated by BUYER and BUYER may decline to allow SELLER to clean up or to proceed to a Phase II assessment. Likewise, if the Phase II assessment reveals contamination objectionable to BUYER, BUYER may terminate this agreement. Alternatively, BUYER may grant SELLER an additional 90 days to clean up the site after the Phase II assessment, but BUYER is not required to do so. SELLER shall allow the BUYER or its agents reasonable right of entry upon the property for inspection purposes. Before the expiration of the initial 60-day inspection period or the additional 90-day extension for a Phase II assessment, BUYER shall have the right to terminate this agreement with a full refund of any deposits, should the results of the inspection indicate the property cannot be used for its intended purpose or that mitigation of conditions would be required. If clean up after a Phase II assessment is attempted but unacceptable to BUYER, the BUYER shall receive a full refund of its deposit.

**Condemnation:** This property ☐ is ☒ is not being acquired under threat of condemnation. If so, this agreement includes and settles all issues of full compensation for the property being acquired, including fees and costs.

SELLER shall comply with §196.295, Fla. Stat.

SELLER hereby agrees to provide the necessary information and execute a beneficial interest and disclosure affidavit as required by §286.23, Fla. Stat.

**Special Clauses:** ☐ See attached addendum

☐ NOT APPLICABLE

BOARD OF COUNTY COMMISSIONERS  
BREVARD COUNTY, FLORIDA

Bryan Andrew Lober Date 1/7/2020  
Bryan Lober, Chair

SELLER

Kim Kahler Date 12/4/19  
Kim H. W. Kahler

Elaine Kahler Date 12-4-19  
Elaine Kahler

Agenda Item # J.1.

As approved by the Board 1/7/2020

## STANDARDS FOR REAL ESTATE TRANSACTIONS

**A. EVIDENCE OF TITLE:** A title insurance commitment issued by a Florida licensed title insurer agreeing to issue to Buyer, upon recording of the deed to Buyer, an owner's policy of title insurance in the amount of the purchase price insuring Buyer's title to the Real Property, subject only to liens, encumbrances, exceptions or qualifications set forth in this Contract and those which shall be discharged by Seller at or before closing. Seller shall convey marketable title subject only to liens, encumbrances, exceptions or qualifications specified in this Contract. Marketable title shall be determined according to applicable Title Standards adopted by authority of The Florida Bar and in accordance with law. Buyer shall have 5 days from date of receiving evidence of title to examine it. If title is found defective, Buyer shall within 3 days thereafter, notify Seller in writing specifying defect(s). If the defect(s) render title unmarketable, Seller will have 30 days from receipt of notice to remove the defects, failing which Buyer shall, within five (5) days after expiration of the thirty (30) day period, deliver written notice to Seller either: (1) extending the time for a reasonable period not to exceed 120 days within which Seller shall use diligent effort to remove the defects; or (2) requesting a refund of deposit(s) paid which shall immediately be returned to Buyer. If Buyer fails to so notify Seller, Buyer shall be deemed to have accepted the title as it then is. Seller shall, if title is found unmarketable, use diligent effort to correct defect(s) in the title within the time provided therefor. If Seller is unable to remove the defects within the times allowed therefor, Buyer shall either waive the defects or receive a refund of deposit(s), thereby releasing Buyer and Seller from all further obligations under this Contract.

**B. SURVEY:** Buyer, at Buyer's expense, within time allowed to deliver evidence of title and to examine same may have the Real Property surveyed and certified by a registered Florida surveyor. If survey shows encroachment on Real Property or that improvements located on Real Property encroach on setback lines, easements, lands of others or violate any restrictions, Contract covenants or applicable governmental regulation, the same shall constitute a title defect.

**C. INGRESS AND EGRESS:** Seller warrants and represents that there is ingress and egress to the Real Property sufficient for its intended use as described in the Warranties section of the agreement.

**D. LIENS:** Seller shall furnish to Buyer at time of closing an affidavit attesting to the absence, unless otherwise provided for herein, of any financing statement, claims of lien or potential lienors known to Seller and further attesting that there have been no improvements or repairs to the Property for 90 days immediately preceding date of closing. If Property has been improved or repaired within that time Seller shall deliver releases or waivers of construction liens executed by all general contractors, subcontractors, suppliers and materialmen in addition to Seller's lien affidavit setting forth the names of all such general contractors, subcontractors, suppliers and materialmen and further affirming that all charges for improvements or repairs which could serve as a basis for a construction lien or a claim for damages have been paid or will be paid at closing of this Contract.

**E. TIME PERIOD:** Time is of the essence in this Contract.

**F. DOCUMENTS FOR CLOSING:** Seller shall furnish the deed, bill of sale, construction lien affidavit, owner's possession affidavit, assignments of leases, tenant and mortgagee estoppel letters and corrective instruments. Buyer shall furnish closing statement.

**G. EXPENSES:** Documentary stamps on the deed, if required, and recording of corrective instruments shall be paid by Seller. Buyer will pay for the cost of recording the deed.

**H. PRORATIONS; CREDITS:** Taxes, assessments, rent, interest, insurance and other expenses and revenue of Property shall be prorated through day before closing. Buyer shall have the option of taking over any existing policies of insurance, if assumable, in which event premiums shall be prorated. Cash at closing shall be increased or decreased as may be required by prorations. Prorations will be made through day prior to occupancy if occupancy occurs before closing. Advance rent and security deposits will be credited to Buyer and escrow deposits held by mortgagee will be credited to Seller. Taxes shall be prorated based on the current year's tax with due allowance made for maximum allowable discount, homestead and other exemptions. If closing occurs at a date when the current year's millage is not fixed and current year's assessment is available, taxes will be prorated based upon such assessment and the prior year's millage. If current year's assessment is not available, then taxes will be prorated on the prior

year's tax. If there are completed improvements on the Real Property by January 1st of year of closing, which improvements were not in existence on January 1st of the prior year, then taxes shall be prorated based upon the prior year's millage and at an equitable assessment to be agreed upon between the parties, failing which, request will be made to the County Property Appraiser for an informal assessment taking into consideration available exemptions. Any tax proration based on an estimate shall, at request of either Buyer or Seller, be subsequently readjusted upon receipt of tax bill on condition that a statement to that effect is in the closing statement.

**I. SPECIAL ASSESSMENT LIENS:** Certified, confirmed and ratified special assessment liens as of date of closing (not as of Effective Date) are to be paid by Seller. Pending liens as of date of closing shall be assumed by Buyer. If the improvement has been substantially completed as of Effective Date, any pending lien shall be considered certified, confirmed or ratified and Seller shall, at closing, be charged an amount equal to the last estimate of assessment for the improvement by the public body.

**J. PROCEEDS OF SALE; CLOSING PROCEDURE:** The deed shall be recorded upon clearance of funds. If abstract of title has been furnished, evidence of title shall be continued at Buyer's expense to show title in Buyer, without any encumbrances or change which would render Seller's title unmarketable from the date of the last evidence. Proceeds of the sale shall be held in escrow by Seller's attorney or by another mutually acceptable escrow agent for a period of not more than 5 days after closing date. If Seller's title is rendered unmarketable, through no fault of Buyer, Buyer shall, within the 5-day period, notify Seller in writing of the defect and Seller shall have 30 days from date of receipt of such notification to cure the defect. If Seller fails to timely cure the defect, all deposit(s) and closing funds shall, upon written demand by Buyer and within 5 days after demand, be returned to Buyer and, simultaneously with such repayment, Buyer shall return the Personal Property, vacate the Real Property and re-convey the Property to Seller by special warranty deed and bill of sale. If Buyer fails to make timely demand for refund, Buyer shall take title as is, waiving all rights against Seller as to any intervening defect except as may be available to Buyer by virtue of warranties contained in the deed or bill of sale. The escrow and closing procedure required by this Standard shall be waived if title agent insures adverse matters pursuant to Section 627.7841, F.S. (1993), as amended.

**K. FAILURE OF PERFORMANCE:** If Buyer fails to perform this Contract within the time specified, including payment of all deposit(s), the deposit(s) paid by Buyer and deposit(s) agreed to be paid, may be retained by or for the account of Seller as agreed upon liquidated damages, consideration for the execution of this Contract and in full settlement of any claims; whereupon, Buyer and Seller shall be relieved of all obligations under this Contract; or Seller, at Seller's option, may proceed in equity to enforce Seller's rights under this Contract. If for any reason other than failure of Seller to make Seller's title marketable after diligent effort, Seller fails, neglects or refuses to perform this Contract, the Buyer may seek specific performance or elect to receive the return of Buyer's deposit(s) without thereby waiving any action for damages resulting from Seller's breach. In the event of any litigation arising out of this contract, each party shall bear its own attorney's fees and costs. The parties hereby agree to waive trial by jury.

**L. CONVEYANCE:** Seller shall convey title to the Real Property by statutory warranty, trustee's, personal representative's or guardian's deed, as appropriate to the status of Seller. Personal Property shall, at request of Buyer, be transferred by an absolute bill of sale with warranty of title, subject only to such matters as may be otherwise provided for herein.

**M. OTHER AGREEMENTS:** No prior or present agreements or representations shall be binding upon Buyer or Seller unless included in this Contract. No modification to or change in this Contract shall be valid or binding upon the parties unless in writing and executed by the party or parties intended to be bound by it.

**N. WARRANTY:** Seller warrants that there are no facts known to Seller materially affecting the value of the Property which are not readily observable by Buyer or which have not been disclosed.

Reviewed for legal form and content:

\_\_\_\_\_  
(Assistant) County Attorney

EK K.K. Seller's Initial

## EXHIBIT A LEGAL DESCRIPTION

A part of property as described in Official Records Book 1045, Page 489 and situated in Section 18, Township 29 South, Range 38 East, Brevard County, Florida being more particularly described as follows:

From the NE corner of Section 18, Township 29 South, Range 38 East, Brevard County, Florida, run N 89 degrees 35'58" W along the North line of said Section 18 a distance of 960.26 feet to the West line of the East 1/2 of Lot 31, in said Section 18 of the Florida Indian River Land Company Subdivision, as recorded in Plat Book 1, Page 166, Public Records of Brevard County, Florida; thence S 0 degrees 0'41" E along said West line of the East 1/2 of aforesaid Lot 31 a distance of 1320.00 feet to the South line of said Lot 31; thence N 89 degrees 35'58" W a distance of 167.88 feet to the Southwesterly boundary line of property described in Official Record Book 3175, Page 3993, Public Records of Brevard County, Florida and the Point of Beginning of the herein described parcel; thence continue N 89 degrees 35'58" W a distance of 472.36 feet to the Northwest corner of the East 1/2 of the North 1/2 of Lot 19 in Section 18; thence S 0 degrees 01'31" E a distance of 736.25 feet to the center of aforesaid lot 19; thence S 89 degrees 31'49" W along the South line of the North 1/2 of Lots 19 and 20 a distance of 843.90 feet to the Easterly R/W line of Valkaria Road; thence N 30 degrees 23'41" E along said Easterly R/W line a distance of 1537.80 feet to the Southwesterly boundary line of aforesaid property as described in Official Records Book 3175, Page 3993; thence S 42 degrees 31'04" E along said boundary line a distance of 795.83 feet to the Point of Beginning.

EXCEPT the following described property:

The West 1/2 of the North 1/2 of Lot 19 and that part of the North 1/2 of Lot 20 lying East of Valkaria Road in Section 18, Township 29 South, Range 38 East, of the Florida Indian River Land Company Subdivision, as recorded in Plat Book 1, Page 166, of the Public Records of Brevard County, Florida, being more particularly described as follows:

From the Northeast corner of said Section 18, run N 89 degrees 35' 58" W along the North line of said Section 18 a distance of 960.26 feet to the Northeast Corner of the West 1/2 of Lot 31; thence S 0 degrees 01'41" E along the East line of said West 1/2 of Lot 31 a distance of 1320.00 feet to the Southeast corner of said West 1/2 of Lot 31; thence N 89 degrees 35'58" W along the South line of Lots 30 and 31 a distance of 640.24 feet to the Point of Beginning of the herein described parcel, said Point also being the Northeast corner of the said West 1/2 of the North 1/2 of Lot 19; thence S 0 degrees 01'31" E along the East line of said West 1/2 of the North 1/2 of Lot 19 a distance of 736.25 feet; thence S 89 degrees 31'49" W along the South line of the West 1/2 of the North 1/2 of Lot 19 and the North 1/2 of Lot 20 a distance of 843.90 feet to a point on the Easterly. Right-of-Way line of Valkaria Road as established by Right-of-Way Deed recorded in O.R.B. 1713, Page 691, Public Records of Brevard County, Florida; thence N 30 degrees 23'41" E along said Valkaria Road a distance of 864.87 feet to a Point on the North line of said Lot 20; thence S 89 degrees 35'58" E along the North line of said Lots 19 and 20 a distance of 405.97 feet to the Point of Beginning.





Donation of Property to Brevard County, Florida, a political subdivision of the State of Florida

Parcel ID Number: 29-38-18-00-2

Interest Conveyed: Fee Simple

Owner's Address: 2300 Kahler Lane, Valkaria, FL 32950

This is to advise that the undersigned, as owner of the property or property interest referenced above and as shown on the Location Map attached, desires to make a voluntary donation of said property or property interest to Brevard County, Florida, a political subdivision of the State of Florida, for the use and benefit of Brevard County, Florida.

The undersigned hereby acknowledges that he/she has been fully advised by the County of his/her right to have the referenced property or property interest appraised, to accompany the appraiser during the appraisal inspection of the property, to receive full compensation for the above referenced property, and to receive reimbursement of reasonable fees and costs incurred, if any. Having been fully informed of the above rights, I/We here acknowledge that an appraisal was obtained at the expense of the County, I/We have received a copy of the appraisal report prepared by Clayton, Roper & Marshall, dated November 27, 2019, with a market value of \$220,000.00. With full knowledge of the value contained in the report, I/We voluntarily accept a contract sales price of \$200,000.00, with the balance of the value being a donation to Brevard County.

*Kim Kahler*  
Owner's Signature  
Kim Kahler  
Print Name

*Elaine Kahler*  
Owner's Signature  
Elaine Kahler  
Print Name

## PROPERTY FACT SHEET

PROJECT: Kahler Parcel for Global Positioning System Non-Precision Approach, Valkaria Airport

OWNER: Kahler, Kim H.W. and Elaine

PARCEL LOCATION: Along the south side of Valkaria Road, adjacent to Valkaria Airport, within the Grant-Valkaria area of Unincorporated Brevard County, Florida.

PARCEL SIZE: 5.88 acres, whole acquisitions

ZONING/LANDUSE: 4000, Vacant Industrial Land

IMPROVEMENTS: None, Vacant Land

TAX PARCEL ID#: 29-38-18-00-2

ASSESSED VALUE: \$182,280.00 (2019 Assessment - Property Appraiser Records)

PUBLIC UTILITIES: Utilities available

PROPERTY TRANSACTION: Purchase Date: May 16, 2003  
(Clerk of the Court Records) Sale amount: \$67,200.00

EVALUATION DATE: November 14, 2019  
Clayton, Roper and Marshall Market Value: \$220,000.00

## LOCATION MAP

**Section 18, Township 29 South, Range 38 East District: 3**

**PROPERTY LOCATION:** Along the south side of Valkaria Road, adjacent to Valkaria Airport, within the Grant-Valkaria area of Unincorporated Brevard County, Florida

**OWNERS NAME(S):** Kahler, Kim H.W. and Elaine



## Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.

▶ Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).

OMB No. 1545-0008

Attachment  
Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

### Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

### Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶  
If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶  
(2) For any prior tax years ▶

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

**d** For tangible property, enter the place where the property is located or kept ▶

**e** Name of any person, other than the donee organization, having actual possession of the property ▶

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? Yes No

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

**c** Is there a restriction limiting the donated property for a particular use?

Name(s) shown on your income tax return

Identifying number

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- ☐ a Art\* (contribution of \$20,000 or more)    ☐ d Art\* (contribution of less than \$20,000)    ☐ g Collectibles\*\*    ☐ j Other  
☐ b Qualified Conservation Contribution    ☐ e Other Real Estate    ☐ h Intellectual Property  
☐ c Equipment    ☐ f Securities    ☐ i Vehicles

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5 (a) Description of donated property (If you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

  

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
				(h) Amount claimed as a deduction	(i) Date of contribution
A					
B					
C					
D					

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶

Date ▶

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis, and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign

Here

Signature ▶

Title ▶

Date ▶

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶ ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Board of County Commissioners of Brevard County, Florida

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

2725 Judge Fran Jamieson Way, Bld C

Viera, FL 32940

Authorized signature

Title

Date

County Manager