Form **8283**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over $500 for all contributed property.
Go to www.irs.gov/Form8283 for instructions and the latest information.

OMB. No. 1545-0074

Attachment Sequence No. **36**

Name(s) shown on your income tax return

Identifying number

WILLIAM D. & JANET S. MIXON [redacted]

Enter the entity name and identifying number from the tax return where the noncash charitable contribution was originally reported, if different from above.

Name: _____ Identifying number: _____

Check this box if a family pass-through entity made the noncash charitable contribution. See instructions ☐

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** an item (or a group of similar items) for which you claimed a deduction of $5,000 or less. Also list publicly traded securities and certain other property even if the deduction is more than $5,000. If you need more space, attach a statement. See instructions.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle, check the box. Also enter the vehicle identification number (unless Form 1098-C is attached)	(c) Description and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
A		☐	
B		☐	
C		☐	
D		☐	

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						

Section B. Donated Property Over $5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A) - Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than $5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is required for items reportable in Section B and in certain cases must be attached. See instructions.

Part I Information on Donated Property

2 Check the box that describes the type of property donated. See instructions for definitions.

- a ☐ Art* (contribution of $20,000 or more)
- b ☐ Qualified conservation contribution
- b(1) ☐ Certified historic structure
  NPS # _____
- c ☐ Art* (contribution of less than $20,000)
- d ☐ Other real estate
- e ☐ Equipment
- f ☐ Securities
- g ☐ Collectibles
- h ☐ Intellectual property
- i ☐ Vehicles
- j ☐ Clothing and household items
- k ☐ Digital assets
- l ☒ Other

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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	19.331 ACRES IN BRADENTON FL	GOOD	5,180,000.
B			
C			

	(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	(h) Qualified conservation contribution relevant basis (see instructions)	(i) Amount claimed as a deduction (see instructions)
A	02/16	INHERITANCE	770,900.	2,320,000.		2,860,000.
B						
C						

Name(s) shown on your income tax return: WILLIAM D. & JANET S. MIXON

Identifying number: [redacted]

Part II **Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)** - Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I. Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

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

b Total amount claimed as a deduction for the property listed in Section B, 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 in Section B, Part V, below):
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 _____

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

Part III **Taxpayer (Donor) Statement** - List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

Signature of taxpayer (donor) Date

Part IV **Declaration of Appraiser** - See instructions.

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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here Appraiser signature [signature] Date 9/17/26

Appraiser name RAYMOND SHUCHART Title SENIOR DIRECTOR

Business address (including room or suite no.): 5550 W EXECUTIVE DR SUITE 300

Identifying number: 1585

City or town, state, and ZIP code: TAMPA, FL 33609

Part V **Donee Acknowledgment** - See instructions.

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 09/12/25

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

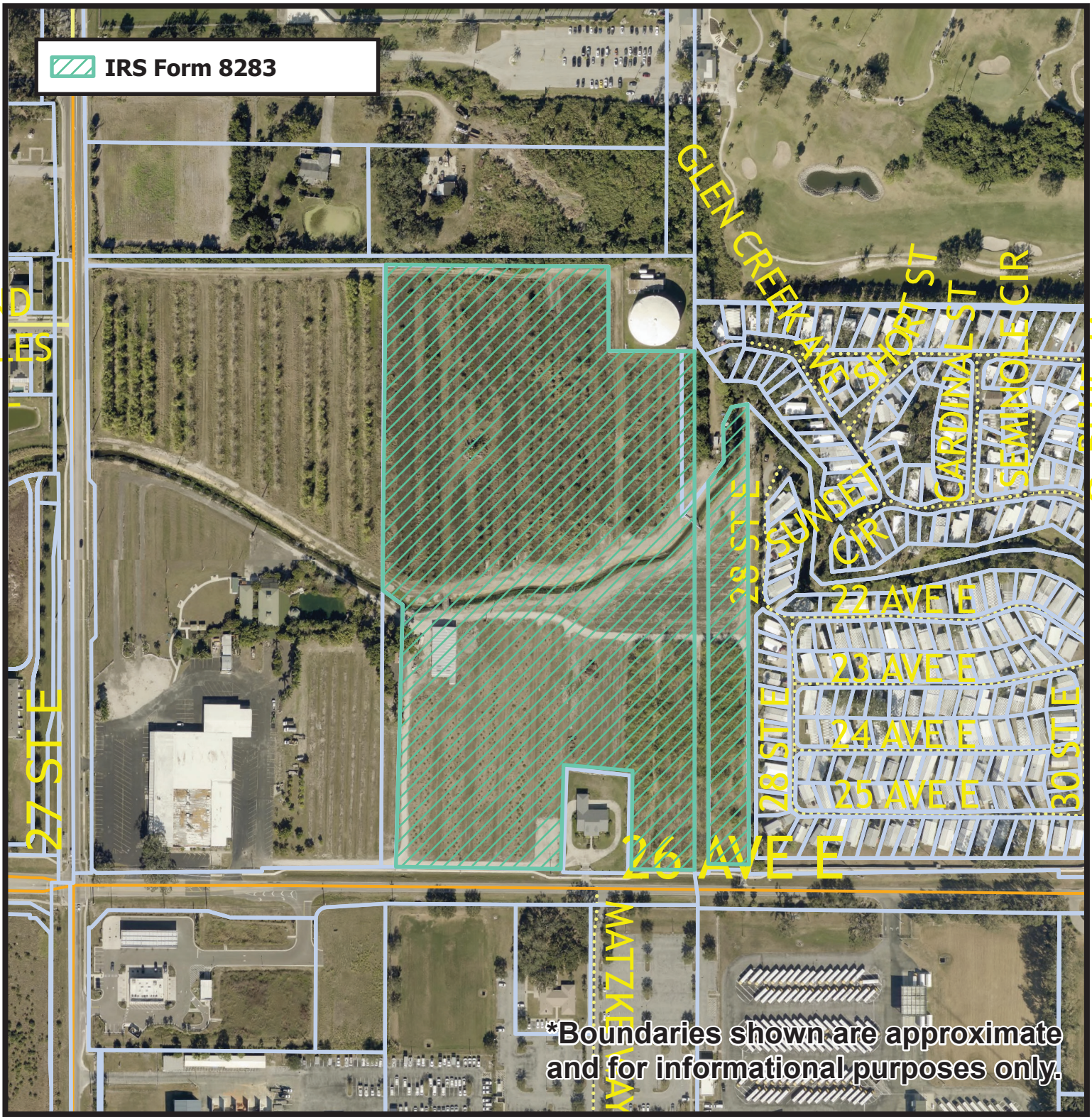
Name of charitable organization (donee): MANATEE COUNTY STATE OF FLORIDA

Employer identification number: 59-6000727

Address (number, street, and room or suite no.): 1112 MANATEE AVE W

City or town, state, and ZIP code: BRADENTON, FL 34205

Authorized signature [signature] Title: Chairman Date: 10/8/26



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S

IRS Form 8283

MIXON FRUIT FARMS PROPERTY
26TH AVENUE EAST
BRADENTON, FLORIDA 34208
PID 1403100259

DISTRICT 2- AMANDA BALLARD

Manatee County FLORIDA

APPROVED in Open Session
10/8/2026
Manatee County Board of County Commissioners

October 8, 2026 – Land Use Meeting

Subject
Execution of IRS Form 8283, Noncash Charitable Contributions concerning a portion of the Purchase of Mixon Fruit Farms property located at 26th Avenue East, Bradenton, Florida 34208, Property Identification Number 1403100259, Peter Morrow, Property Acquisition Division Manager - District 2

Category
CONSENT AGENDA

Briefings
None

Contact and/or Presenter Information
Peter Morrow, Property Acquisition Division Manager, Property Management Department, Extension 6913
Lisa Crabtree, Senior Real Property Specialist, Property Acquisition Division, Property Management Department, Extension 3993

Action Requested
• Execute IRS Form 8283, Noncash Charitable Contributions, concerning a portion of the purchase of Mixon Fruit Farms property located at 26th Avenue East, Bradenton, Florida 34208 from William D. Mixon

Enabling/Regulating Authority
• Internal Revenue Code Section 170(c)
• Internal Revenue Code Section 6050L
• IRS Forms 8283 and 8282 and the applicable Treasury Regulations governing qualified appraisals and donee acknowledgments

Applicable Advisory Board
N/A

Background Discussion
• On September 12, 2025, Manatee County (“County”) closed on the purchase of approximately 39.06 acres of improved land known as the Mixon Fruit Farm, consisting of four (4) separate parcels, for a total purchase price of $13,500,000.
• The deeds conveying the property to the County were accepted by the Board of County Commissioners (“BOCC”) on October 21, 2025.
• The property that is the subject of this Agenda is located at 26th Avenue East, Bradenton, Florida 34208, Parcel Identification Number 1403100259 (“Property”).

• On February 13, 2025, Vantix Realty prepared an appraisal for the County, valuing the entire 39.06 acre property at $15,765,000; with the subject Property being valued at $5,155,000. Of the total purchase price, $2,320,000 was allocated to the Property, per the Consideration indicated on the Deed recorded as Instrument number 202541113894, of the Public Records of Manatee County.
• The Seller has requested that the County execute Part V – Donee Acknowledgement of IRS Form 8283, Noncash Charitable Contributions, in connection with the purchase of the Property. The Seller contends that a portion of the conveyance constitutes a charitable contribution resulting from the sale of the Property for less than its appraised value and is responsible for substantiating any charitable contribution claimed for federal income tax purposes.
• The Seller has represented that they obtained a qualified appraisal by Vantix Realty dated September 3, 2025, valuing the Property at $5,180,000. The County has not independently verified the appraisal for purposes of the Sellers' claimed charitable contribution. The Declaration of Appraiser required for IRS Form 8283 is contained in Part IV of the form has been executed by the appraiser, and they take full responsibility for the value given on their appraisal.
• By signing Part V - Donne Acknowledgement, the County acknowledges purchase of the portion of the property described in Section B of Form 8283, in the amount of $2,320,000. The acknowledgment does not represent agreement with or verification of the claimed fair market value of the Property, the amount of any charitable contribution, or the Sellers' entitlement to a federal income tax deduction.
• By executing Part V of Form 8283, the County also acknowledges its obligation to file IRS Form 8282, Donee Information Return, and provide a copy to the donor if the Property is sold, exchanged, or otherwise disposed of within three (3) years after the date of receipt, as required by the Internal Revenue Code.

Attorney Review
Not Reviewed (No apparent legal issues)

Instructions to Board Records Emailed 10/8/2026 and Interoffice
Please ensure the Chairperson signs Part V – Donee Acknowledgement on Page 2.

Please return the original executed IRS Form 8283 to Lisa Crabtree, Senior Real Property Specialist, Property Acquisition Division, 9000 Town Center Parkway, Lakewood Ranch and email a copy of the approved agenda item to:

Lisa Crabtree at lisa.crabtree@mymanatee.org

Cost and Funds Source Account Number and Name
N/A

Amount and Frequency of Recurring Costs
N/A