

Name(s) shown on your income tax return

JAMES D & SHIRLEY D PETERS

Identifying number

Section B -- Appraisal Summary -- List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Exception. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

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

4 Check type of property:

Art\* (contribution of \$20,000 or more)

Art\* (contribution of less than \$20,000)

Real Estate

Coin Collections

Gems/Jewelry

Books

Stamp Collections

Other

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

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

Table with 3 columns: (a) Description of donated property, (b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift, (c) Appraised fair market value. Row A: RIGHT OF WAY/3 ACRES, 23,625.

Table with 6 columns: (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Average trading price of securities. Row A: 05/1970, PURCHASED, 5,000., 23,625.

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 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 hold myself out to the public as an appraiser or 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 appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here Signature Title Date of appraisal Business address (including room or suite no.) City or town, state, and ZIP code Identifying number

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 08/30/1999 (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 2 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) NASSAU COUNTY Employer identification number 59-1863042 Address (number, street, and room or suite no.) 2290 STATE RD 200 City or town, state, and ZIP code FERNANDINA BCH FL 32034 Authorized signature Title Chairman, Nassau County Board of County Commissioners Date 4/12/00

Approved 4-12-00

Mr. D'Amato referred to a Dedication Agreement with James D. and Shirley Peters and David and Barbara Zachry for a right-of-way (80 ft wide) for the southerly extension of Lofton Square Boulevard to connect to the existing right-of-way of Nassauville Road. Mr. D'Amato had met with them and requested they increase the right-of-way from 80 feet to 100 feet to commensurate with FEMA for evacuation and other items. The Peters and the Zachary's have agreed and have initialed the original document. Upon the request of the Public Works Director, it was moved by Commissioner Crawford, seconded by Commissioner Deonas, and unanimously carried to authorize the Chairman, the Clerk, and the County Attorney to also initial the Dedication Agreement.

The Chairman called the meeting to order. Attorney Mullin referred to an agreement with James D. and Shirley Peters and David and Barbara Zachry regarding an access road. Mr. Jack D'Amato, Public Works Director, addressed the Board and explained via a diagram the proposed right-of-way for the southerly extension of Lofton Square Boulevard to connect to the existing right-of-way of Nassauville Road (formally known as S.R. No. 107 ). He stated that Rayland owns the major portion of the right-of-way and has agreed to work with the County in establishing the horizontal control. Mr. D'Amato presented the following Dedication Agreement to the Board for approval.

#### Dedication Agreement

This document will serve as an agreement between James D. & Shirley Peters and David & Barbara Zachry as part of the first part and Nassau County as party of the second part.

The agreement is to secure a commitment from part of the first part to deed to the party of the second part the necessary right-of-way (80 ft. wide) for the southerly extension of Lofton Square Boulevard to connect to the existing right-of-way of Nassauville Road (formally known as S.R. No. 107).

The agreement allows the party of the second part right of access to the property owned by the party of the first part in order to perform the necessary engineering and surveying for right-of-way alignment. Said agreement also allows for ingress for wetland determination in conjunction with right-of-way determination.

Upon completion of all necessary field studies, a right-of-way alignment plan shall be developed and submitted to the party of the first part with a formal deed document for approval and execution.

No improvement to said right-of-way shall be required of the party of the first part. Any and all trees within the right-of-way can be removed by the party of the first part before or after conveyance of said right-of-way. If party of the second part wishes to clear right-of-way prior to removal of trees by party of the first part, then party of the second part shall place any and all trees so marked by the party of the first part in an area for final disposal.

All engineering and surveying information including wetland jurisdiction generated by the party of the second part with respect to the subject property will be given to the party of the first part upon dedication of the right of way.

It was moved by Commissioner Crawford, seconded by Commissioner Marshall, and unanimously carried to approve the Dedication Agreement with James D. & Shirley Peters and David & Barbara Zachry for the necessary right-of-way for the southerly extension of Lofton Square Boulevard and to authorize the appropriate signatures on said document.

Mr. D'Amato presented to the Board a proposal for the extension of Loton Square Boulevard from the Winn-Dixie south and then east to connect into State Road 107. This route has been worked out with Rayland. He has contacted the persons who own a 3/4 acre parcel of property along the western right-of-way area of S.R. 107 and they have discussed the matter extensively, and they are willing to, upon engineering studies, deed to the County an 80-foot right-of-way. This route will serve as an evacuation route and will also increase the potential circulation flow in the areas as well as serving as the primary ingress/egress to the new regional park. Mr. D'Amato presented to the Board a proposed Dedication Agreement between James D. and Shirley Peters and David and Barbara Zachry and Nassau County which was a commitment to dedicate the property, allow him ingress/egress for the necessary surveying/engineering studies, wetland studies, and to generate the data necessary to tie down the alignment with S.R. 107. Once the studies are complete, Mr. D'Amato stated he would bring back to the Board the proper documents for approval and submission to the property owners for a final deed of the property to the County. Attorney Mullin suggested scheduling one more review by the full Board and another meeting to address the specifics. It was moved by Commissioner Crawford, seconded by Commissioner Deonas, and unanimously carried to approve the Dedication Agreement in concept with the full involvement and approval of the County Attorney and Mr. D'Amato. It was then moved by Commissioner Crawford, seconded by Commissioner Marshall, and unanimously carried to schedule a Special Meeting at 5:00 P.M. on February 17, 1998 for the consideration of the extension of Loton Square Boulevard. Mr. D'Amato stated that his staff is investigating the potential qualification of this road for FEMA funding in the expansion of the evacuation route.