



# Baldwin County Commission

## Legislation Details (With Text)

**File #:** 21-0400 **Version:** 1  
**Type:** Consent **Status:** Passed  
**File created:** 1/10/2021 **In control:** Baldwin County Commission Regular  
**On agenda:** 1/19/2021 **Final action:** 1/19/2021  
**Title:** Execution of IRS Form 8283 for a Donated Right-of-Way on Project No. 0211919 - Mannich Lane (Tract 3)

**Indexes:**

**Attachments:** 1. IRS Form 8283 - Mannich Lane (Tract 3) - REDACTED, 2. Fee Simple Warranty Deed, 3. Map

Date	Ver.	Action By	Action	Result
1/19/2021	1	Baldwin County Commission Regular	Approved	

**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 1/19/2021

**Item Status:** New

**From:** Joey Nunnally, P.E., County Engineer

**Submitted by:** Lisa Sangster, Administrative Support Specialist IV

### ITEM TITLE

Execution of IRS Form 8283 for a Donated Right-of-Way on Project No. 0211919 - Mannich Lane (Tract 3)

### STAFF RECOMMENDATION

Take the following actions:

- 1) Accept 0.508 acres on Mannich Lane (Tract 3) as a right-of-way donated to Baldwin County by Carl Johnson, Trustee of Ingwald O. Mannich Trust Estate on October 20, 2020 (Instrument No. 1865349 of Baldwin County Judge of Probate); and
- 2) Related to the aforesaid, authorize the Chairman to execute IRS Form 8283 for the donated right-of-way.

### BACKGROUND INFORMATION

**Previous Commission action/date:** N/A

**Background:** On October 20, 2020, the Baldwin County Highway Department accepted a right-of-way donation on Mannich Lane from Carl Johnson, Trustee of Ingwald O. Mannich Trust Estate.

By the Chairman executing the IRS Form 8283, the County is not indicating that it agrees with the valuation of the property, but rather the County is acknowledging the fact that the county did receive

the property.

The only part of the form that will be signed by the Chairman is Part IV, Donee Acknowledgement, in which:

- 1) The date of receipt of the donation is acknowledged; and
- 2) The County affirms that it will file an IRS information return should it dispose of the property within two (2) years after the date of receipt; and
- 3) The County states whether it intends to use the property for an unrelated use.

### **FINANCIAL IMPACT**

**Total cost of recommendation:** N/A

**Budget line item(s) to be used:** N/A

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**  
N/A

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**  
N/A

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** N/A

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** N/A

**Individual(s) responsible for follow up:** Administration Staff

**Action required (list contact persons/addresses if documents are to be mailed or emailed):**  
Administration Staff have Chairman sign IRS Form. Mail original to Carl Johnson and send copy to Debra Morris and Tate Chalfant.

**Contact:**

Carl Johnson, Trustee of Ingwald O. Mannich Trust Estate  
P.O. Box 639  
Magnolia Springs, Alabama 36555

**Additional instructions/notes:** N/A