



# Baldwin County Commission

## Legislation Text

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File #: 21-0443, Version: 2

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**Meeting Type:** BCC Regular Meeting

**Meeting Date:** 2/2/2021

**Item Status:** Replacement

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

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

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### **ITEM TITLE**

\*Execution of IRS Form 8283 for a Donated Right-of-Way on Project No. 0220919 - Sonnie Lynn Lane (Tract 3)

### **STAFF RECOMMENDATION**

Take the following actions:

- 1) Accept 0.815 acres on Sonnie Lynn Lane (Tract 3) as a right-of-way donated to Baldwin County by H. Leslie Taylor Properties, Limited Partnership (50% interest) on December 30, 2019 (Instrument No. 1803385 of Baldwin County Judge of Probate) and Emmanuel Holdings, LLC (50% interest) on January 7, 2020 (Instrument No. 1806503 of Baldwin County Judge of Probate); and
- 2) Related to the aforesaid, authorize the Chairman to execute IRS Forms 8283 for the donated right-of-way.

### **BACKGROUND INFORMATION**

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

#### **Background:**

Replacement Item due to incorrect Project Number listed in title. Correct Project No. is 0220919 instead of 0203816.

On December 30, 2019 and January 7, 2020, the Baldwin County Highway Department accepted a right-of-way donation on Sonnie Lynn Lane from Leslie Taylor Properties, Limited Partnership and Emmanuel Holdings, LLC.

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 three (3) 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 Forms. Mail originals to H. Leslie Taylor Properties, Limited Partnership and Emmanuel Holdings, LLC and send copies to Debra Morris and Tate Chalfant.

**Contact:**  
H. Leslie Taylor Properties, Limited Partnership

c/o W. Leslie Macon, President  
P.O. Box 296  
Silverhill, Alabama 36576

Emmanuel Holdings, LLC  
c/o Jack B. Key, III, Managing Member  
450 Pinetree Road  
Hamilton, Georgia 31811

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