3	**AGENDA ITEM** **ST. JOHNS COUNTY BOARD OF COUNTY COMMISSIONERS**
	Deadline for Submission - Wednesday 9 a.m. – Thirteen Days Prior to BCC Meeting

11/3/2026

BCC MEETING DATE

TO: **Joy Andrews, County Administrator** **DATE:** **October 2, 2026**

FROM: **Trevor Steven, Planner** **PHONE:** **904 209-0587**

SUBJECT OR TITLE: **ENCERT 2026-15 Osceola Lakes South**

AGENDA TYPE: **Business Item, Public Hearing, Report**

BACKGROUND INFORMATION:

Application for Agricultural Enclave Certification, pursuant to Sections 163.3162 and 163.3164, Florida Statutes. This certification request includes approximately 40 acres of land. The subject property is located south of Wildwood Drive and north of Watson Road, approximately (1) mile west of US Highway 1 South.

1. IS FUNDING REQUIRED? No **2. IF YES, INDICATE IF BUDGETED.** No

IF FUNDING IS REQUIRED, MANDATORY OMB REVIEW IS REQUIRED:

INDICATE FUNDING SOURCE:

SUGGESTED MOTION/RECOMMENDATION/ACTION:

APPROVE: Motion to APPROVE Agricultural Enclave Certification Application ENCERT 2026-15 upon finding that, based upon the competent substantial evidence contained in the record, the application demonstrates that the subject parcels satisfy the statutory definition of an agricultural enclave contained in Section 163.3164(4), Florida Statutes, and the certification requirements of Section 163.3162(4)(a), Florida Statutes.

DENY: Motion to DENY Agricultural Enclave Certification Application ENCERT 2026-15, finding that, based upon the competent substantial evidence contained in the record, the subject parcel(s) do not satisfy the statutory definition of an agricultural enclave under Section 163.3164(4), Florida Statutes, and the requirements for certification under Section 163.3162(4), Florida Statutes;
and direct the Office of the County Attorney to prepare the final written order, including Findings of Fact and Conclusions of Law supporting the Board's determination, as required by Section 163.3162(4), Florida Statutes.

For Administration Use Only:
Legal: Kealey West 10/19/2026 **OMB: ARM 10/19/2026** **Admin: JDD 10/20/2026**

Growth Management Department
Planning Division Report
Application for an Agricultural Enclave Certification
ENCERT 2026-15 Osceola Lakes South

To:	Board of County Commissioners
From:	Trevor Steven, Planner
Date:	October 19, 2026
Subject:	**ENCERT 2026-15 Osceola Lakes South,** a request to certify PARCEL ID# 137090-0000 as an Agricultural Enclave per Florida Statute Section 163.3162(4) and 163.3164(4).
Applicant:	Robert Walters, Esq. | Stearns Weaver Miller
Property Owner:	Trust No. OWR dated May 4, 2022, Land Trust Service Corporation dated 5/23/2022
Hearing Dates:	Board of County Commissioners – November 3, 2026
Commissioner District:	District 3

SUMMARY:

The 2026 amendments to Sections 163.3162 and 163.3164, Florida Statutes establish a process allowing property owners to request certification that a property qualifies as an Agricultural Enclave before submitting a development application. Within thirty (30) days after receipt of an application, the local government is required to provide the applicant with a written report evaluating whether the application complies with the statutory requirements. The Board of County Commissioners must thereafter conduct a public hearing to determine whether the application satisfies the statutory definition of an agricultural enclave contained in Section 163.3164(4), Florida Statutes, and the certification requirements of Section 163.3162(4)(a), Florida Statutes

The applicant is seeking certification of an Agricultural Enclave located at Parcel ID# 137090-0000. The property is approximately 40 acres in size and is located south of Wildwood Drive and north of Watson Road, approximately (1) mile west of US Highway 1 South.

County staff reviewed the application materials submitted by the Applicant together with information independently verified by County staff and prepared the written report required by Section 163.3162(4)(a), Florida Statutes.

Based upon the application materials submitted and staff's independent review, the application does not appear to demonstrate that the subject parcel satisfies the statutory definition of an agricultural enclave contained in Section 163.3164(4), Florida Statutes, and the certification requirements of Section 163.3162(4)(a), Florida Statutes. The detailed analysis supporting staff's preliminary evaluation is contained in the Agricultural Enclave Certification Report prepared pursuant to Section 163.3162(4)(a), Florida Statutes, which is attached as **Attachment 1** and incorporated herein by reference.

BOARD DETERMINATION

Pursuant to Sections 163.3162 and 163.3164, Florida Statutes, the Board of County Commissioners shall determine whether the application satisfies the statutory definition of an agricultural enclave based upon the application, the written report prepared pursuant to Section 163.3162(4)(a), Florida Statutes, testimony presented during the public hearing, and any other competent substantial evidence contained in the record.

Certification of an agricultural enclave constitutes only a determination that the statutory requirements for certification have been satisfied. Any subsequent comprehensive plan amendment or development application remains subject to the procedures established by Section 163.3162, Florida Statutes.

CORRESPONDENCE/PHONE CALLS

At the time of writing this staff report, staff has received one (1) letter of opposition relating to this certification request.

SUGGESTED MOTION/ACTION

APPROVE: Motion to approve Agricultural Enclave Certification Application **ENCERT 2026-15 Osceola Lakes South** upon finding that, based upon the competent substantial evidence contained in the record, the application demonstrates that the subject parcels satisfy the statutory definition of an agricultural enclave contained in Section 163.3164(4), Florida Statutes, and the certification requirements of Section 163.3162(4)(a), Florida Statutes.

DENY: Motion to DENY Agricultural Enclave Certification Application **ENCERT 2026-15 Osceola Lakes South** finding, based upon the competent substantial evidence contained in the record, that the subject property does not satisfy the statutory definition of an agricultural enclave under Section 163.3162(4), Florida Statutes; and direct the office of the County Attorney to prepare the final written order, including Findings of fact and conclusions of Law supporting the Board's determination, as required by Section 163.3162(4).

ATTACHMENTS

1. Agricultural Enclave Certification Report
    A. Supporting Documents
2. Public Correspondence

ATTACHMENT 1
Agricultural Enclave
Certification Report

October 14, 2026

Robert J. Walters, Esq.
Stearns Weaver Miller, P.A.
106 East College Avenue, Suite 700
Tallahassee, FL 32301
(850) 329-4851
rwalters@stearnsweaver.com

RE: Agricultural Enclave Certification Report (ENCERT 2026-15 Osceola Lakes South)
Parcel ID# 137090-0000

Property Location: South of Wildwood Drive and north of Watson Road, approximately (1) mile west of US Highway 1 South.

Dear Applicant:

This letter is in response to the application filed on September 14, 2026, for an Agricultural Enclave Certification pursuant to Section 163.3162, Florida Statutes. Within thirty (30) days after receipt of an application for Agricultural Enclave Certification, the County is required to provide the applicant with a written report detailing whether the application complies with the requirements of Section 163.3162(4)(a), Florida Statutes.

Please find the required written report attached to this letter.

If you have any questions regarding the attached report or need further assistance, I can be reached at 904-209-0587 or tsteven@sjcfl.us

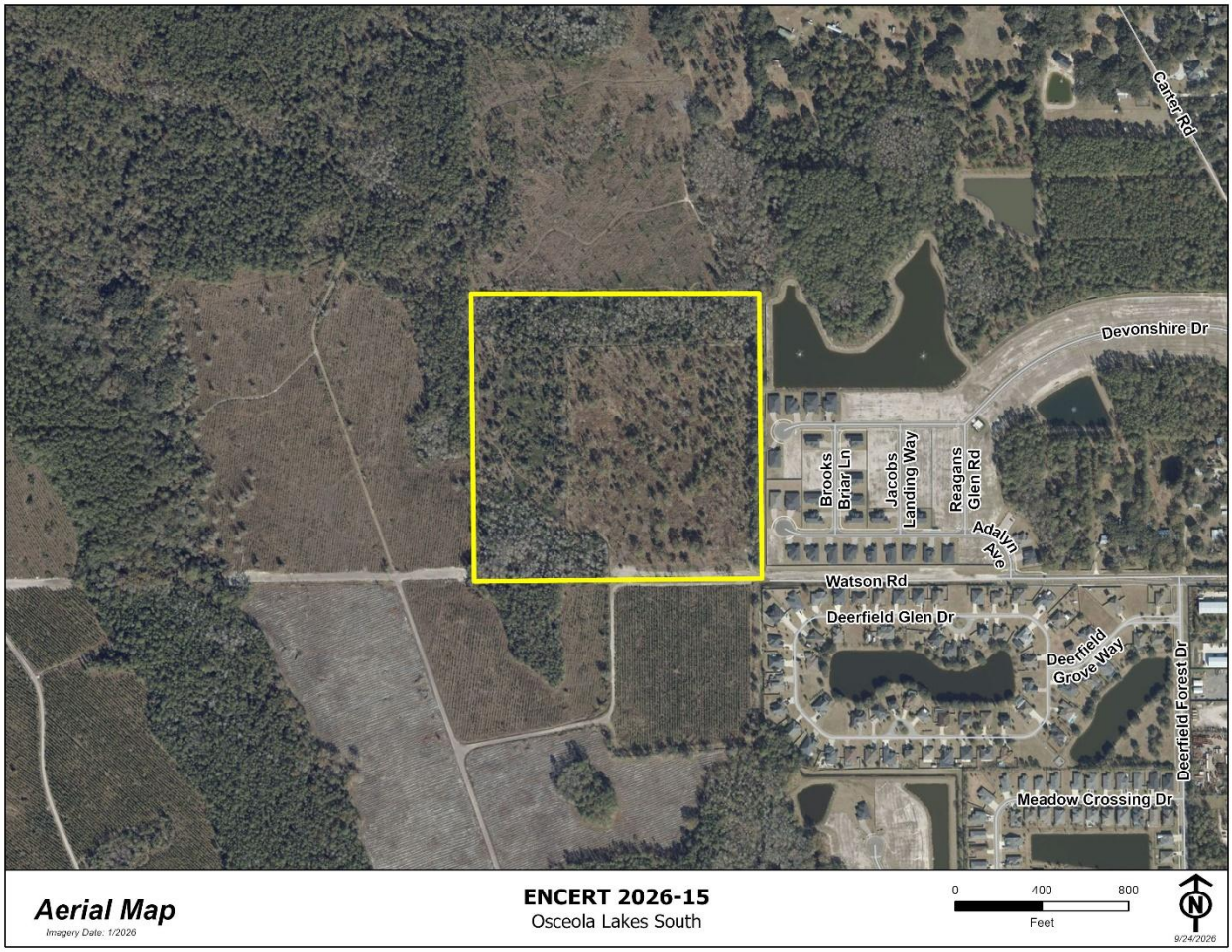
Sincerely,

Trevor Steven

Trevor Steven, Planner

APPLICATION SUMMARY

The applicant is seeking certification of an agricultural enclave for approximately 40 acres of land located south of Wildwood Drive and north of Watson Road, approximately one (1) mile west of US 1 S.



Development Type	Single Family Residential
Total Acreage	40 acres
Proposed Density	Highest allowable adjacent density (2 units per net acre)

Parcel ID:	Acres:	Owner:	Status:
137090-0000	40	Trust No. OWR dated May 4, 2022, Land Trust Service Corporation dated 5/23/2022	Undeveloped
Total Acres:	40		

Eligibility Determination:

According to Florida Statutes 163.3162(4)(a), an applicant may apply to the governing body of the local government for certification of the parcel(s) as an agricultural enclave as defined in s. 163.3164 if one or more adjacent parcels or an adjacent development permits the same density as, or higher density than, the proposed development. An applicant seeking such certification may not use the perimeter of another parcel certified by the local government as an agricultural enclave to meet the definition of the term “agricultural enclave.”

STAFF EVALUATION SUMMARY:

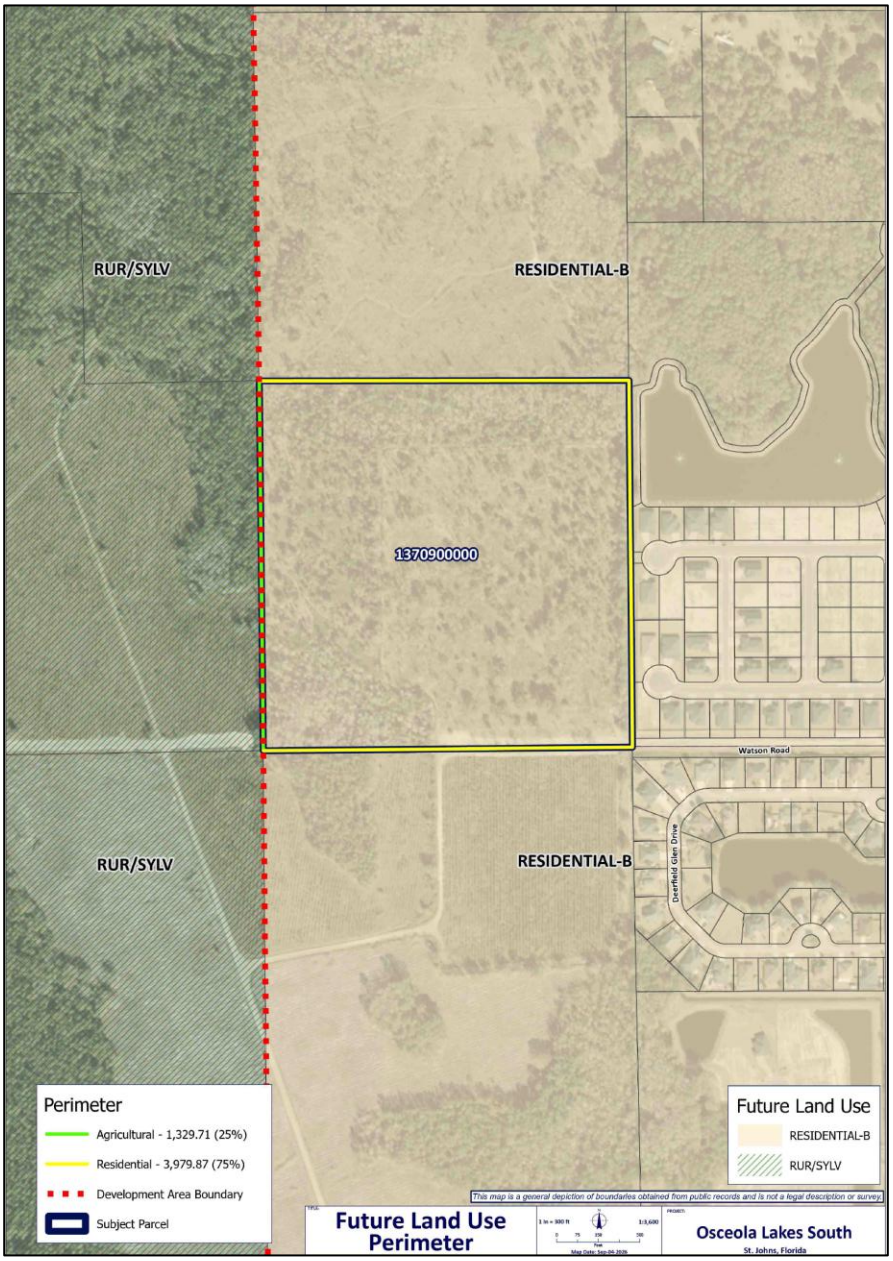
Sections 163.3162 and 163.3164, Florida Statutes as amended by Chapter 2026-34, Laws of Florida, establishes a new process allowing property owners to request certification that a property qualifies as an Agricultural Enclave before pursuing development approvals. The application must be submitted to the local government and requires a determination that the property meets the statutory criteria for an Agricultural Enclave. The local governing body is responsible for reviewing the application and determining whether the application satisfies the statutory definition of "agricultural enclave" contained in section 163.3164(4), Florida Statutes, and approving or denying the certification through a public hearing.

Staff reviewed the application materials submitted by the applicant together with available County records, including, as applicable, Property Appraiser records, recorded instruments, the Comprehensive Plan, the Future Land Use Map, zoning records, aerial imagery, Geographic Information System (GIS) mapping, and other relevant information to determine whether the application demonstrates that the subject property satisfies the statutory definition of an Agricultural Enclave under Sections 163.3162 and 163.3164, Florida Statutes. Based upon the application materials submitted and staff's review, **the application does not demonstrate that the subject property satisfies the statutory definition of an Agricultural Enclave** under Section 163.3164(4), Florida Statutes.

Pursuant to the public hearing process requirements of 163.3162(4), Florida Statutes, this application is scheduled to be heard by the Board of County Commissioners on November 3, 2026, to approve or deny certification of parcel(s) as an Agricultural Enclave. Pursuant to Section 163.3162, Florida Statutes, the Board of County Commissioners shall determine, based upon the entire record before it, whether the application demonstrates that the subject property satisfies the statutory definition of an Agricultural Enclave under Section 163.3164(4), Florida Statutes. In making that determination, the Board may consider the application materials, this written report, public comment, and any other competent evidence presented at the public hearing.

Certification of an Agricultural Enclave constitutes a determination only that the subject property satisfies the statutory definition of an Agricultural Enclave under Section 163.3164(4), Florida Statutes. Certification does not approve a comprehensive plan amendment, rezoning, development order, site development plan, or authorize development. If certified, any subsequent application for development will be processed pursuant to section 163.3162(4), Florida Statutes.

Adjacent Development Map



Adjacent Development Comparison

Criteria	North	East	South	West
FLUM	Residential-B (RES-B)	Residential-B (RES-B)	Residential-B (RES-B)	Rural/Silviculture (R/S)
Zoning	Rancho Del Mar Planned Unit Development (PUD) Ord. 2008-59 (expired)	Residential Single-Family (RS-2)	Open Rural (OR)	Rancho Del Mar Planned Unit Development (PUD) Ord. 2008-59 (expired)
Maximum Permitted Density	RES-B: 2.0 unit per net acre	RES-B: 2.0 unit per net acre	RES-B: 2.0 unit per net acre	Per Ord. 2008-59 424 units: on 530.69 acres = 1.25 units per acre (allowance no longer vested – PUD is expired)
Existing Development	No	Yes	No	No

The applicant's submittal documents may be found within **Exhibit A - Supporting Documents** attached to this letter.

CRITERIA FOR ELIGIBILITY

Section 163.3164(4), Florida Statutes, establishes the statutory definition of an Agricultural Enclave. Staff reviewed the application materials and supporting documentation to determine whether the application demonstrates compliance with each applicable element of the statutory definition. As defined in 163.3164(4), Florida Statutes, to be eligible for certification as an Agricultural Enclave, the following factors must apply to the requested unincorporated, undeveloped parcel(s) of land as of January 1, 2025:

(a) Parcel or parcels are owned or controlled by a single person or entity.

Applicant response: As provided within the applicant's submittal documents, the applicant states: "*The Land Trust solely owns the parcel that makes up the Subject Property. See Exhibit **3**.Parcel ID No. 137090-0000 was purchased by Trust No. 0WR D: 5-4-2022 ("Land Trust") on May 4, 2022. The legal description of the Subject Property and the warranty deeds are attached as Exhibits **7** and **9**, respectively. Supporting documentation demonstrating that the Land Trust's ownership is attached as Exhibits **4** and **5**. Because one entity owns the parcel, the Land Trust, the Subject Property demonstrates compliance with Section 163.3164(4)(a), Florida Statutes.*

See **Exhibit A - Supporting Documents** attached to this letter to view the Exhibits provided by the applicant.

Staff review: Section 163.3164(4)(a), Florida Statutes, requires that as of January 1, 2025, the parcel or parcels comprising the proposed Agricultural Enclave "are owned or controlled by a single person or entity." The application seeks certification that the subject parcel is owned by a single entity as of January 1, 2025 by stating that a Land Trust (Trust No. 0WR D: 5-4-2022) purchased the property on May 4, 2022.

County records reflect the following ownership history relevant to the parcels:

- Copy of Land Trust Agreement submitted that lists Land Trust Service Corporation as Trustee with Peacock Consulting Group 401K Plan FBO Marsha Peacock Roth 401K Participant 100% dated May 6, 2022.
- Copy of Co-Venture Agreement submitted that lists Peter Legeza, Greg Legeza, Peacock Consulting Group 401K Plan (Byron Peacock and Marsha Peacock (co-trustees and equal Roth participants dated May 20, 2022.
- Copies of Assignment of Beneficial Interest submitted with Peacock Consulting Group Byron Peacock 8.945%; Peter Legeza 64.22%; Gregory Legeza 17.89%; remaining 8.945% Marsha Peacock

Finding: Based upon the application materials submitted and staff's review, the application **does demonstrate compliance with Section 163.3164(4)(a), Florida Statutes.**

(b) Parcel or parcels have been in continuous use for bona fide agricultural purposes, as defined by s. 193.461, for a period of five (5) years before the date of any comprehensive plan amendment or development application.

Applicant response: As provided within the applicant's submittal documents, the applicant states in summary: "*Irrespective of the binding determination by the St. Johns County Property Appraiser classifying the Subject Property as agricultural since 2023, because the property has been used for timber farming for at least the past seventy years, the property value is commensurate of other agricultural lands, the size of the property, and standard agricultural practices have been utilized, the Subject Property satisfies the factors in determining whether land is used for a bona fide agricultural purpose, and thus meets the requirement in (4)(b).*"

See **Exhibit A - Supporting Documents** to see the full explanation by the applicant related to the criteria for 163.3164(4)(b).

Staff review: Section 163.3164(4)(b), Florida Statutes, requires the subject property to have been in continuous use for bona fide agricultural purposes, as defined in Section 193.461, Florida Statutes, for the five-year period preceding the date of the development application. Staff reviewed the applicant's narrative, historical aerial photography, Forestry Management Plan, Property Appraiser records, and other materials submitted in support of the application. The application includes information intended to demonstrate historical silvicultural activities and long-term management of the property.

Staff reviewed the applicant's submittal and notes that the applicant asserts compliance with the required condition for the 40-acre parcel under consideration for this application. Additionally, staff reviewed the St. Johns County Property Appraiser website and relevant St. Johns County Clerk of Courts records.

The parcel's Historical Assessment records on the St. Johns County Property Appraiser website do not indicate continuous agricultural assessment for the statutorily required period. Agricultural assessment is demonstrated for the past three years (2023-2025). The applicant addresses this condition and asserts that agricultural use was consistent over the statutorily required 5-year period.

No agricultural assessment is indicated prior to 2023. The applicant provided materials asserting a timber harvest in 2011. Review of publicly available aerial imagery corroborates this claim - a reduction of canopy consistent with timber harvest occurred between the years 2008-2013 and again in 2024. Ownership of the property changed in May 2022. The applicant's submitted materials assert that the property was under agricultural production but the prior owner had never sought an agricultural classification from the Property Appraiser. The applicant asserts the current owner applied for and received agricultural classification which was applied beginning in 2023.

Finally, agricultural enclaves shall not preempt or replace any protection currently existing for any property located within the boundaries of any portion of a property encumbered by a recorded conservation easement as defined in s.704.06. Staff has found no evidence of conservation easements placed on the property.

In summary, the property received an agricultural classification during 3 of the past 5 years (2023-2025). However, continuous bona-fide agricultural use of the site during the past 5 years appears to be supported by the application materials and staff review of publicly available aerial imagery. Accordingly, staff finds that the criterion set forth in Section 163.3164(4)(b), Florida Statutes, has been satisfied.

Finding: Based upon the application materials submitted and staff's review, the application **does demonstrate compliance with Section 163.3164(4)(b), Florida Statutes**.

C. 1. Are surrounded on at least 75 percent of their perimeter by:
   a. A parcel or parcels that have existing industrial, commercial, or residential development;
   b. A parcel or parcels that the local government has designated, in the local government's zoning map and future land use map, as land that is to be developed for industrial, commercial, or residential purposes, and at least 50 percent of such parcel or parcels is existing industrial, commercial, or residential development; or
   c. A combination of an interstate highway and a parcel or parcels that are within an urban service district, area, or line and that the local government has designated in the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes;

2. Do not exceed 700 acres and are surrounded on at least 50 percent of their perimeter by a parcel or parcels that the local government has designated on the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes; and the parcel or parcels are surrounded on at least 50 percent of their perimeter by a parcel or parcels within an urban service district, area, or line; or
3. Are located within the boundary of an established rural study area adopted in the local government's comprehensive plan which was intended to be developed with residential uses;

Applicant response: As provided within the applicant's submittal documents, the applicant states "*Per the perimeter analysis detailed in **Exhibit 8**, the subject parcel is 40 acres in size and thus less than the 700 acre threshold. The total perimeter of the Subject Property is approximately 5,309.57 feet. As 75% of the surrounding parcels are designated on the FLUM as land to be developed for industrial, commercial, or residential, and also are within St. Johns County's Development Area Boundary, which meets the definition of an urban service area, line, or boundary, the Subject Property meets the minimum 50% threshold for both requirements in (4)(c)2. Thus, the Subject Property meets compliance with Section 163.3164(4)(c)2".*

See **Exhibit A - Supporting Documents** attached to this letter.

Staff review:
The applicant did not provide a metes and bounds legal description for the overall boundary of the project; therefore, the Property Appraiser's Parcel layer was used for the perimeter calculations. Based on this information, staff calculated the following lengths for each property boundary with regard to adjacent Future Land Use Map and Zoning designations:

Property line length	Adjacent FLUM designation	Adjacent Zoning designation
North: 1,331.61 feet	Residential-B (RES-B)	Rancho Del Mar Planned Unit Development (PUD) Ord. 2008-59 (expired)
East: 1,318.84 feet	Residential-B (RES-B)	Residential Single-Family (RS-2)
South: 1329.42 feet	Residential-B (RES-B)	Open Rural (OR)
West: 1,329.7 feet	Rural Silviculture (R/S)	Rancho Del Mar Planned Unit Development (PUD) Ord. 2008-59 (expired)
Overall Boundary: 5,308.14 feet	74.96% of boundary	49.88% of boundary

The applicant seeks certification under section 163.3164(c)2, which states the perimeter of the subject property:

"*Do not exceed 700 acres and are surrounded on at least 50 percent of their perimeter by a parcel or parcels that the local government has designated on the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes;*"

The subject property is below 700 acres, satisfying the limitation established by Section 163.3164(4)(c)2. The St. Johns County Future Land Use designates parcels surrounding the subject property's perimeter as *Residential-B*, with no adjacent parcels being designated as commercial or industrial. Property dimensions calculated through the Property Appraiser indicate approximately 3,979.87 feet of the subject property's

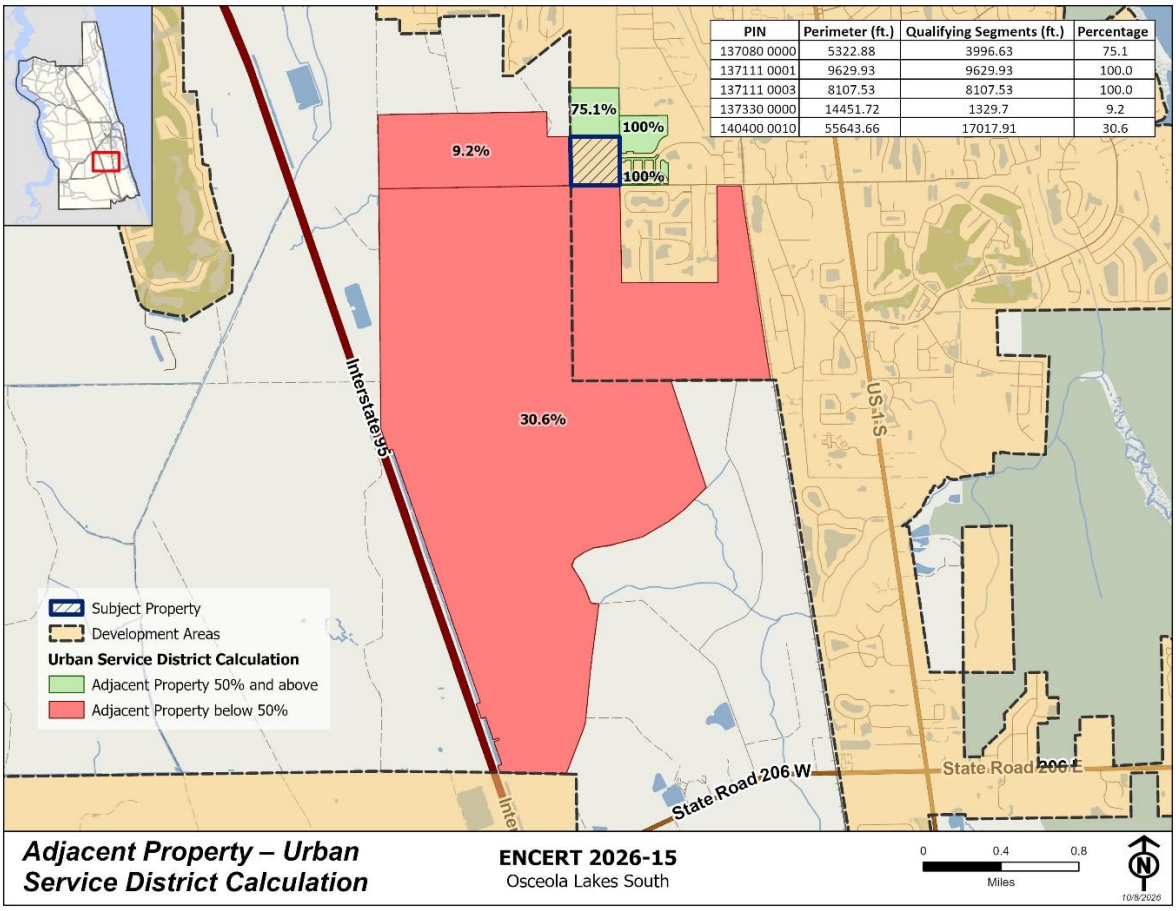
5,309.57-foot perimeter as adjoining those residential future land use designations, or approximately 74.96%. The subject property therefore exceeds the aforementioned 50% perimeter threshold.

"*and the parcel or parcels are surrounded on at least 50 percent of their perimeter by a parcel or parcels within an urban service district, area, or line;*"

The Applicant relies on the County's Development Area in support of the second requirement of section 163.3164(4)(c)2 as stated in their narrative. Additionally, Section 163.3164(4)(c)2., Florida Statutes, requires that the aforementioned parcel or parcels adjacent to the subject property be surrounded on at least 50 percent of their perimeter(s) by a parcel or parcels within an "*urban service district, area, or line*."

Additionally, staff has determined that Parcel 137330-0000 is not surrounded on at least 50 percent of its respective perimeter by a parcel or parcels within an urban service district, area, or line as illustrated in the *Adjacent Property – Urban Service District Calculation* map below:

Adjacent Property – Urban Service District Calculation:



Section 163.3164(57), Florida Statutes, states an *"urban service area" means as an areas identified in the comprehensive plan where public facilities and services, including, but not limited to central water and sewer capacity and roads, are already in place or are identified in the capital improvements element. The term includes any areas identified in the comprehensive plan as urban service areas, regardless of local government limitation.*

The St. Johns County Comprehensive Plan establishes a Development Area and directs urban growth and development within that area. The Comprehensive Plan identifies the public facilities and services necessary to serve development within the Development Area, and the Capital Improvements Element identifies

existing and planned public facilities and improvements necessary to accommodate such development. Although the Comprehensive Plan does not specifically designate the Development Area by the title "Urban Service Area," the statutory definition is based upon the identification of the area in the comprehensive plan and the provision or planning of the identified public facilities and services.

The ultimate determination of whether the applicable portion of the Development Area constitutes an "urban service district, area, or line" for purposes of section 163.3164(4)(c)2. is to be made by the Board based upon the Comprehensive Plan, Capital Improvements Element, evidence presented, and applicable statutory criteria. Some Commissioners have previously expressed the position that the County's Development Area does not satisfy the statutory definition of an urban service area. The foregoing information is provided to identify the applicable Comprehensive Plan provisions and factual circumstances for the Board's consideration.

Finding: Based upon the application materials submitted and staff's review, the application **does not demonstrate compliance with Section 163.3164(4)(c)2.**

D. Have public services, including water, wastewater, transportation, schools, and recreation facilities, available or such public services are scheduled in the capital improvement element to be provided by the local government or can be provided by an alternate provider of local government infrastructure in order to ensure consistency with applicable concurrency provisions of s. 163.3180, or the applicant offers to enter into a binding agreement to pay for, construct, or contribute land for its proportionate share of such improvements;

Applicant response: As provided within the applicant's submittal documents, the applicant states "*The Subject Property has the required existing public services, including but not limited to, water, wastewater, transportation, schools, and recreation facilities, or such services are scheduled, including an existing easement with St. Johns County. See* ***Exhibits 14 and 15.*** *To the extent necessary, the Land Trust will negotiate in good faith with the County to comply with all statutory requirements for public facilities and services.*

Staff review: The Applicant's submittal package indicates willingness to enter into an agreement. The developer should request a letter of availability to understand the necessary improvements required to provide water, wastewater, and reclaimed water service to the development. Expired letters of availability must be updated with current conditions and requirements. Depending on applicant's density, nearby infrastructure does not guarantee available capacity.

Finding: Based upon the application materials submitted and staff's review, the application **does demonstrate compliance with Section 163.3164(4)(d), Florida Statutes**.

E. Not exceeding 1,280 acres; however, if the parcel or parcels are surrounded on at least 75 percent of their perimeter by existing or authorized residential development that will result in a density at buildout of at least 1,000 residents per square mile, the area must be determined to be urban and the parcel or parcels may not exceed 4,480 acres; and

Applicant response: The applicant states that the subject property *"is approximately 40 acres in size and thus does not exceed the 1,280-acre threshold."*

Staff review: Review of the application and supporting documents confirms the parcel is less than 1,280 acres.

Finding: Based upon the application materials submitted and staff's review, the application **does demonstrate compliance with Section 163.3164(4)(e), Florida Statutes**.

F. Are located within a county with a population of 1.75 million or less.

Applicant response: As provided within the applicant's submittal documents, the applicant provides a recent official population estimate prepared by the Florida Office of Economic and Demographic Research (EDR) for St. Johns County is 348,131 persons (2025 estimate). See **Exhibit A – Supporting Documents** attached to this letter.

Staff review: The current population of St. Johns County, Florida is less than 1.75 million.

Finding: Based upon the application materials submitted and staff's review, the application **does demonstrate compliance with Section 163.3164(4)(f), Florida Statutes**.

CONCLUSION

Based upon the application materials submitted by the applicant and the information reviewed by County staff, **the application does not appear to satisfy the statutory definition of an agricultural enclave** contained in Section 163.3164(4), Florida Statutes, and the certification requirements of Section 163.3162(4)(a), Florida Statutes.

This report constitutes staff's preliminary evaluation required by Section 163.3162(4)(a), Florida Statutes. The Board of County Commissioners must conduct a public hearing and consider the application, this report, and any additional evidence presented before determining whether the subject parcel(s) satisfy the statutory definition of an agricultural enclave and whether certification should be approved or denied.

EXHIBIT

A. Supporting Documents

ATTACHMENT A

SUPPORTING DOCUMENTS

St. Johns County Growth Management Department

Application for: Agricultural Enclave

Date 9/11/2026 Property Tax ID No 137090-0000

Project Name Osceola Lakes South

Property Owner(s) Trust No. 0WR – Dated May 4, 2022, Land Service Co Phone Number

Address PO Box 547945 Fax Number

City Orlando State FL Zip Code 32854 e-mail

Are there any owners not listed? ☒ No ☐ Yes If yes please provide information on separate sheet.

Applicant/Representative Robert J. Walters, Esq. Phone Number 850-329-4851

Address 106 E. College Ave. Fax Number

City Tallahassee State FL Zip Code 32301 e-mail rwalters@stearnsweaver.com

Property Location WATSON RD

Major Access WATSON RD Size of Property 40 Cleared Acres (if applicable)

Zoning Class OR No. of lots (if applicable) Overlay District (if applicable)

Water & Sewer Provider St. Johns County Future Land Use Designation B-RES

Present Use of Property Timber Opertiaon Proposed Bldg. S.F.

Project Description (use separate sheet if necessary)

Please list any applications currently under review or recently approved which may assist in the review of this application including the name of the PUD/PRD:

I understand that reasonable inspections of the subject property may be made as part of the application review process. I understand that any material misrepresentations or errors contained in this application or supporting documents may void an approved application, at the reasonable determination of the County considering the Land Development Code, Comprehensive Plan, and other applicable regulations.

I HEREBY CERTIFY THAT ALL INFORMATION IS CORRECT:
Signature of owner or person authorized to represent this application:

Signed By

Printed or typed name(s) Robert J. Walters

Revised August 24, 2015

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STEARNS WEAVER MILLER
WEISSLER ALHADEFF & SITTERSON, P.A.

Robert Walters
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September 11, 2026

St. Johns County
Board of County Commissioners
500 San Sebastian View
St. Augustine, FL 32084

Re: Osceola Lakes - Certification of Parcels as Agricultural Enclave Pursuant to Sections 163.3162(4) and 163.3164(4), Florida Statutes

Chair Murphy,

On behalf of Trust No. 0WR – Dated May 4, 2022, Land Service Corporation, Trustee (the "Land Trust"), please accept this application as an official request per Sections 163.3162(4) and 163.3164(4), Florida Statutes, as amended by Chapter 2026-34, Laws of Florida, for certification of one undeveloped parcel ("Subject Property") as an agricultural enclave. The Subject Property meets the amended definition of an agricultural enclave as explained in the attached application and exhibits. The Land Trust looks forward to working with St. Johns County through this process.

Thank you,

/s/ *Robert J. Walters*
Robert J. Walters, Esq.
Stearns Weaver Miller, P.A.
Email: rwalters@stearnsweaver.com

Counsel for Trust No. 0WR – Dated May 4, 2022, Land Service Corporation, Trustee

APPLICATION SUMMARY

Project Name: Osceola Lakes South

Applicant: Trust No. 0WR – Dated May 4, 2022, Land Service Corporation, Trustee

Authorized Representative: Stearns Weaver Miller, P.A.

Robert J. Walters, Esq.
106 E. College Avenue, Suite 700
Tallahassee, Florida 32301
Direct: (850) 329-4851
Email: rwalters@stearnsweaver.com

Property: St. Johns County Property Appraiser Parcel ID No.:

- 137090-0000

Size: 40 acres

Application Type: Certification of one Parcel as Agricultural Enclave Per Sections 163.3162(4) and 163.3164(4), Florida Statutes

Application Date: September 11, 2026

PROPOSED DEVELOPMENT	
Project Name:	Osceola Lakes South
Subject Property:	St. Johns County Property Appraiser Parcel ID Nos.: • 137090-0000
Size:	40 acres
Surrounding Qualifying Parcel Designations:	Residential-B
Surrounding Qualifying Parcel Allowable Uses/Intensities and Densities:	• Residential, including single-family residential, up to 2 units per acre. • Cultural/Institutional • Outdoor/Passive • Neighborhood Public Service • Public or private elementary schools, middle schools, and high schools
Proposed Development:	Osceola Lakes seeks to develop the Subject Property not to exceed the highest allowable densities for the surrounding parcels. The Subject Property will include a combination of the following: • Residential: Single-Family Residential Up to 2 units per acre • Other Uses Permitted under Residential-B Upon certification as an agricultural enclave, Osceola Lakes will submit development plans to the County as required by Section 163.3162(4)(e), further detailing the proposed development.

Exhibit List	
Exhibit	Description
1.	Chapter 2026-34, Laws of Florida
2.	Sections 163.3162(4) & 163.3164(4) (Amended)
3.	Land Trust Agreement
4.	Co-Venture Agreement
5.	Pete Legeza Affidavit
6.	Owners Affidavit
7.	Legal Description of Subject Property
8.	Osceola Lakes South Map
9.	Warranty Deed
10.	St. Johns County Property Appraiser – Ag. Classification
11.	Bona Fide Agricultural Purpose Analysis
12.	Billy Lipthrott Affidavit
13.	Osceola Lakes South – Aerials
14.	Water and Sewer Availability
15.	Gonzalez Easement
16.	Office of Economic and Demographic Research Population Estimates

I. Introduction

A. Background

Senate Bill 686 (2026) ("SB 686") became effective on July 1, 2026. *See* **Exhibit 1**. SB 686 amended the definition of "agricultural enclave" in Section 163.3164(4), Florida Statutes, and amended the process for certifying property as an "agricultural enclave" per Section 163.3162. A property owner seeking to certify a parcel or parcels as an agricultural enclave under the amended provisions must meet the requirements in Section 163.3164(4)(a)-(f). The amended language is attached as **Exhibit 2**.

B. Subject Property

The Land Trust[1] owns the Subject Property. *See* **Exhibits 3**, **4, 5, and 6**. The one parcel for the Subject Property is:

- 137090-0000

The legal description of the Subject Property is attached as **Exhibit 7**.

C. Certification Request Process

The Land Trust seeks to certify one parcel totaling 40 acres ("Subject Property") as an agricultural enclave pursuant to the amended process in Section 163.3162(4). *See* **Exhibit 8**. The amended process allows for an applicant to submit to the governing body of St. Johns County ("County") parcel that meet the amended definition. Within 30 days after submitting the request, the County shall then provide a written report detailing whether the application meets the requirements. Within 30 days of delivery of the written report, the County shall then hold a public hearing approving or denying the application.

D. Subject Property Meets Certification Requirements

The Subject Property meets the statutory definition of an agricultural enclave as follows:

As of January 1, 2025, the Subject Property:

- Contains only an undeveloped parcel located in unincorporated St. Johns County.
- Is owned by a single entity.

[1] A Florida land trust is created under the Florida Land Trust Act. Section 689.071, Florida Statutes, restricts the trustee to acting only as directed by the beneficiary or the holder of the power of direction. The trustee does not independently manage the property, make investment decisions, or collect rent. The beneficiary retains full authority to direct the trustee or a designee to sell, refinance, lease, or transfer the property.

- Has been in continuous use for bona fide agricultural purposes for five years before submission of this application.

- The parcel is less than 700 acres in size and 50 percent of the Subject Property's perimeter is surrounded by parcels designated on the FLUM as land to be developed for industrial, commercial, or residential, and 50 percent of the Subject Property's perimeter is surrounded by parcels within an urban service district, area, or line.

- Has the necessary public services (transportation, potable water, sanitary sewer, schools, and parks) and/or the Land Trust will negotiate in good faith with the County in compliance with statutory requirements. Drainage will be provided on-site.

- Does not exceed 1,280 acres.

- Is located within a county with a population of less than 1,750,000 people.

Because the Subject Property meets the statutory definition of an agricultural enclave, the County must provide a written report within 30 days after receipt of this application confirming the requirements have been met. The County shall then hold a public hearing to approve the certification request. After receiving certification from the St. Johns County Board of County Commissioners, the Land Trust will then utilize the process for receiving entitlements matching surrounding developments and submit development plans which are consistent with the land use requirements, or future land use designations, including uses, density, and intensity, of one or more adjacent parcels or an adjacent development.

II. Analysis

The Subject Property meets the statutory definition as amended by SB 686 because it meets the requirements in Section 163.3164(4)(a)-(f). The parcel within the Subject Property is undeveloped and located within unincorporated St. Johns County.

(a) The Land Trust solely owns the parcel that makes up the Subject Property. *See* **Exhibit 3**. Parcel ID No. 137090-0000 was purchased by Trust No. 0WR D: 5-4-2022 ("Land Trust") on May 4, 2022. The legal description of the Subject Property and the warranty deeds are attached as **Exhibits 7** and **9**, respectively. Supporting documentation demonstrating that the Land Trust's ownership is attached as **Exhibits 4** and **5**. Because one entity owns the parcel, the Land Trust, the Subject Property demonstrates compliance with Section 163.3164(4)(a), Florida Statutes.

(b) In compliance with Section 163.3164(4)(b), the parcel has been in continuous use for bona fide agricultural purposes for the last seven decades.[2] Parcel ID No. 137090-0000 first received its agricultural classification in 2023 after being purchased by the Land Trust. The

[2] A comprehensive video showing the work that has occurred on the property over the past 5 years can be found at the following sharefile link: https://stearnsweaver.sharefile.com/d-s7e43a562807247a1813f583ef2927f06.

prior owner continued to use the parcel as a timber operation but had never sought an agricultural classification from the St. Johns County Property Appraiser.[3] Section 163.3164(4)(b) does not require that a parcel seeking certification have an agricultural classification, but such classification creates a *per se* affirmation that the parcel is used for a bona fide agricultural purpose.[4] An overview of the agricultural classification of the parcel is attached in **Appendix A**.

If a parcel was not classified agricultural by the Property Appraiser, then a separate analysis to determine compliance must be made. An in-depth analysis of the history of the parcel as a timber operation has been included as **Exhibit 11**, in addition to an affidavit by Billy Lipthrott attesting to the analysis of the parcel as **Exhibit 12**. Because the parcel has been utilized for a bona fide agricultural purpose as a specified by Section 193.461, and required by Section 163.3164(4)(b), the Subject Property is in compliance.

Under the separate statutory analysis, Section 193.461, Florida Statutes, defines "bona fide agricultural purposes" as "good faith agricultural use of the land" and the following factors, which the Subject Property satisfies, may be taken into consideration in making that determination:

- *The length of time the land has been so used.* For over 70 years, the Subject Property has been used continuously as a timber farm, as supported by the aerial photography attached to **Exhibit 13**. Further analysis is provided in **Exhibit 11**.

- *Whether the use has been continuous.* The Subject Property has remained a timber farm for over 70 years and the Land Trust presently continues that usage. Further analysis is provided in **Exhibit 11**.

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[3] Florida courts have long recognized the distinction between timber operations and typical row crops when evaluating whether the property's use satisfies the bona fide agricultural purpose test. *See Conrad v. Sapp,* 252 So. 2d 225, 227 (Fla. 1971) ("Is proof required that the landowner must embark upon a program of land preparation, planting of trees and cultivation of same as is requisite in 'row crop' farming? We think not."); *Greenwood v. Oates*, 251 So. 2d 665 (Fla. 1971). Timber operations, unlike row crop farming, do not require the same level of maintenance as trees can take decades to mature especially if stands are left to naturally seed after a harvest occurred. It would be illogical to conclude that a timber operation harvested for mature trees was not used for a bona fide agricultural purpose in the years preceding the harvest.

[4] As a constitutional officer, a property appraiser's action is "clothed with the presumption of correctness." *Straughn v. Tuck*, 354 So. 2d 368, 371 (Fla. 1977). Section 193.461, Florida Statutes, requires property appraisers to make a yearly determination as to whether lands are being used for a bona fide agricultural purpose, and such property appraisers have a duty to analyze the evidence presented by the applicant. *Id.* When determining whether a property is being used for a "bona fide agricultural purpose," the property appraiser's designation bears on that determination. *See Sheik Island Farm, Inc. v. Covington Farm, Inc.*, 429 So. 3d 1095, 1104 (Fla. 2d DCA 2026).

- *The purchase price paid.* The purchase price of each parcel is commensurate with the asking price for agricultural use.

- *Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.* The Subject Property for this application encompasses approximately 40 acres, which is commensurate with other timber farms. Further analysis is provided in **Exhibit 11**.

- *Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.* As provided in detail in **Exhibit 11**, the Land Trust and the prior owners have made continuous efforts to maintain the parcel as a timber operation, including but not limited to cuttings, replanting, and other documented activity for a timber operation.

Irrespective of the binding determination by the St. Johns County Property Appraiser classifying the Subject Property as agricultural since 2023, because the property has been used for timber farming for at least the past seventy years, the property value is commensurate of other agricultural lands, the size of the property, and standard agricultural practices have been utilized, the Subject Property satisfies the factors in determining whether land is used for a bona fide agricultural purpose, and thus meets the requirement in (4)(b).

(c) In order to meet the definition of an agricultural enclave, such parcel or parcels must meet one of the five conditions found in paragraph (4)(c). The Subject Property meets the requirement in paragraph (4)(c)2. *See* **Exhibit 8**.

(4)(c)2. Per the perimeter analysis detailed in **Exhibit 8**, the subject parcel is 40 acres in size and thus less than the 700 acre threshold. The total perimeter of the Subject Property is approximately 5,309.57 feet. As 75% of the surrounding parcels are designated on the FLUM[5] as land to be developed for industrial, commercial, or residential, and also are within St. Johns County's Development Area Boundary, which meets the definition of an urban service area, line, or boundary, the Subject Property meets the minimum 50% threshold for both requirements in (4)(c)2..

Thus, the Subject Property meets compliance with Section 163.3164(4)(c)2.

(d) The Subject Property has the required existing public services, including but not limited to, water, wastewater, transportation, schools, and recreation facilities, or such services are scheduled, including an existing easement with St. Johns County. *See* **Exhibits 14 and 15.** To the extent necessary, the Land Trust will negotiate in good faith with the County to comply with all statutory requirements for public facilities and services.

[5] Ordinance 2010-38 established the current FLUM designations utilized in this analysis.

(e) The Subject Parcel is approximately 40 acres in size and thus does not exceed the 1,280-acre threshold.

(f) Per Office of Economic and Demographic Research estimates, St. Johns County's population is 348,131 as of April 1, 2025. *See* **Exhibit 16**.

III. Conclusion

The Subject Property must be certified as an agricultural enclave upon request of an applicant to the County because it meets the amended statutory definition in Section 163.3164(4), Florida Statutes. Upon receipt of this application and within 30 days, the County shall provide a written report determining whether the County agrees with the analysis in this Application. The Land Trust looks forward to working with the County through this process and can provide additional information to confirm the Subject Property meets the amended statutory definition, as needed.

Appendix A

Parcel ID No. 137090-0000		
Year	**Ag. Classification**	**Additional Justification**
2021	No – Prior Owner never applied for ag. classification	Since the 2011 Harvest, the stands on the property continued to mature as recommended by the prior owner's forestry management consultant. Aerial imagery shows the progress of the property naturally regenerating over a 10 year span.
2022	No – Prior Owner never applied for ag. classification	Since the 2011 Harvest, the stands on the property continued to mature as recommended by the prior owner's forestry management consultant. Aerial imagery shows the progress of the property naturally regenerating over a 10 year span.
2023	Yes	After the Land Trust purchased the property, an agricultural classification application was submitted to and approved by the St. Johns County Property Appraiser.
2024	Yes	Continued use of the property as a timber operation and continued approval by the Property Appraiser as agricultural.
2025	Yes	Continued use of the property as a timber operation and continued approval by the Property Appraiser as agricultural.
2026	Yes	Continued use of the property as a timber operation and continued approval by the Property Appraiser as agricultural.

CHAPTER 2026-34

Committee Substitute for Committee Substitute for Committee Substitute for Senate Bill No. 686

An act relating to agricultural enclaves; amending s. 163.3162, F.S.; authorizing certain persons to apply to the governing body of the local government for certification of certain parcels as agricultural enclaves; prohibiting an applicant from using the perimeter of certain parcels for a specified purpose; requiring the local government to provide to the applicant a certain report within a specified timeframe; requiring the local government to hold a public hearing within a specified timeframe to approve or deny such certification; requiring the certification of a parcel or parcels as an agricultural enclave under certain circumstances; requiring the governing body to issue certain decisions in writing; authorizing an applicant to seek judicial review under certain circumstances; authorizing certain persons to submit certain development plans; requiring that certain developments be treated as a conforming use; encouraging a local government to incorporate certain site design measures where feasible for certain development; prohibiting a local government from enacting or enforcing certain laws or regulations; requiring a local government to treat certain agricultural enclaves as if they are within urban service districts; requiring the local government and the owner of a parcel or parcels certified as an agricultural enclave to enter a certain written agreement; authorizing the development of certain parcels for commercial, industrial, or single-family residential purposes under certain circumstances; deleting provisions relating to certain amendments to a local government's comprehensive plan; revising construction; amending s. 163.3164, F.S.; revising the definition of the term "agricultural enclave"; providing for the future expiration and reversion of specified provisions; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (4) of section 163.3162, Florida Statutes, is amended to read:

163.3162 Agricultural lands and practices.—

(4) PUBLIC HEARING PROCESS.—

(a) Notwithstanding any other law or local ordinance, resolution, or regulation, the owner of a parcel or parcels of land, or such owner's authorized agent or controlling entity, may apply to the governing body of the local government for certification of the parcel or parcels as an agricultural enclave as defined in s. 163.3164 if one or more adjacent parcels or an adjacent development permits the same density as, or higher density than, the proposed development. An applicant seeking such certification may not use the perimeter of another parcel certified by the

CODING: Words ~~stricken~~ are deletions; words underlined are additions.

local government as an agricultural enclave to meet the definition of the term "agricultural enclave."

(b) Within 30 days after the local government's receipt of such an application, the local government shall provide to the applicant a written report detailing whether the application complies with the requirements of paragraph (a).

(c) Within 30 days after the local government provides the report required under paragraph (b), the local government shall hold a public hearing to approve or deny certification of the parcel or parcels as an agricultural enclave. If the local government does not approve or deny certification of the parcel or parcels as an agricultural enclave within 90 days after receipt of the application, the parcel or parcels must be certified as an agricultural enclave.

(d) If the application is denied, the governing body of the local government must issue its decision in writing with detailed findings of fact and conclusions of law. The applicant may seek review of the denial by filing a petition for writ of certiorari in the circuit court within 30 days after the date the local government renders its decision.

(e) If the application is approved, the owner of the parcel or parcels certified as an agricultural enclave, or the owner's authorized agent or controlling entity, may submit development plans for single-family residential housing which are consistent with the land use requirements, or future land use designations, including uses, density, and intensity, of one or more adjacent parcels or an adjacent development. A development for which plans are submitted under this paragraph must be treated as a conforming use, notwithstanding the local government's comprehensive plan, future land use designation, or zoning. If development within an agricultural enclave affects an established wildlife corridor, the local government is encouraged to incorporate site design measures that maintain habitat permeability, including clustering, open space retention, and wildlife crossing accommodations, where feasible.

(f) A local government may not enact or enforce a law or regulation for an agricultural enclave which is more burdensome than for other types of applications for comparable uses or densities. A local government shall treat an agricultural enclave that is adjacent to an urban service district as if such enclave is within the urban service district.

(g) Within 30 business days after the local government's receipt of development plans under paragraph (e), the local government and the owner of the parcel or parcels certified as an agricultural enclave must agree in writing to a process and schedule for information submittal, analysis, and final approval, which may be administrative in nature, of the development plans. The local government may not require the owner to agree to a process that is longer than 180 days in duration or that includes further review of the plans in a quasi-judicial process or public hearing.

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(h) Notwithstanding paragraph (e), a parcel or parcels certified as an agricultural enclave as defined in s. 163.3164(4)(c)1.c. which are adjacent to an interstate highway may be developed for commercial, industrial, or single-family residential purposes if one or more adjacent parcels or an adjacent development permits the same density or intensity as the proposed development ~~AMENDMENT TO LOCAL GOVERNMENT COMPREHENSIVE PLAN.—The owner of a parcel of land defined as an agricultural enclave under s. 163.3164 may apply for an amendment to the local government comprehensive plan pursuant to s. 163.3184. Such amendment is presumed not to be urban sprawl as defined in s. 163.3164 if it includes land uses and intensities of use that are consistent with the uses and intensities of use of the industrial, commercial, or residential areas that surround the parcel. This presumption may be rebutted by clear and convincing evidence. Each application for a comprehensive plan amendment under this subsection for a parcel larger than 640 acres must include appropriate new urbanism concepts such as clustering, mixed-use development, the creation of rural village and city centers, and the transfer of development rights in order to discourage urban sprawl while protecting landowner rights~~.

~~(a) The local government and the owner of a parcel of land that is the subject of an application for an amendment shall have 180 days following the date that the local government receives a complete application to negotiate in good faith to reach consensus on the land uses and intensities of use that are consistent with the uses and intensities of use of the industrial, commercial, or residential areas that surround the parcel. Within 30 days after the local government's receipt of such an application, the local government and owner must agree in writing to a schedule for information submittal, public hearings, negotiations, and final action on the amendment, which schedule may thereafter be altered only with the written consent of the local government and the owner. Compliance with the schedule in the written agreement constitutes good faith negotiations for purposes of paragraph (c).~~

~~(b) Upon conclusion of good faith negotiations under paragraph (a), regardless of whether the local government and owner reach consensus on the land uses and intensities of use that are consistent with the uses and intensities of use of the industrial, commercial, or residential areas that surround the parcel, the amendment must be transmitted to the state land planning agency for review pursuant to s. 163.3184. If the local government fails to transmit the amendment within 180 days after receipt of a complete application, the amendment must be immediately transferred to the state land planning agency for such review. A plan amendment transmitted to the state land planning agency submitted under this subsection is presumed not to be urban sprawl as defined in s. 163.3164. This presumption may be rebutted by clear and convincing evidence.~~

~~(c) If the owner fails to negotiate in good faith, a plan amendment submitted under this subsection is not entitled to the rebuttable presumption under this subsection in the negotiation and amendment process.~~

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(i)~~(d)~~ Nothing within this subsection relating to agricultural enclaves shall preempt or replace any protection currently existing for any property located within the boundaries of any of the following areas:

1. The Wekiva Study Area, as described in s. 369.316.~~; or~~

2. The Everglades Protection Area, as defined in s. 373.4592(2).

3. Any area of critical state concern, as designated in s. 380.055, s. 380.0551, s. 380.0552, s. 380.0553, or s. 380.0555.

4. Any portion of a property encumbered by a recorded conservation easement as defined in s. 704.06.

5. A military installation or range identified in s. 163.3175(2).

Section 2. Subsection (4) of section 163.3164, Florida Statutes, is amended to read:

163.3164 Community Planning Act; definitions.—As used in this act:

(4) "Agricultural enclave" means an unincorporated, undeveloped parcel or parcels that, as of January 1, 2025:

(a) Are ~~Is~~ owned or controlled by a single person or entity;

(b) Have ~~Has~~ been in continuous use for bona fide agricultural purposes, as defined by s. 193.461, for a period of 5 years before ~~prior to~~ the date of any comprehensive plan amendment or development application;

(c)1. Are ~~Is~~ surrounded on at least 75 percent of their ~~its~~ perimeter by:

a.~~1.~~ A parcel or parcels ~~Property~~ that have ~~has~~ existing industrial, commercial, or residential development; ~~or~~

b.~~2.~~ A parcel or parcels ~~Property~~ that the local government has designated, in the local government's ~~comprehensive plan,~~ zoning map~~,~~ and future land use map, as land that is to be developed for industrial, commercial, or residential purposes, and at least 50 ~~75~~ percent of such parcel or parcels ~~property~~ is existing industrial, commercial, or residential development; or

c. A combination of an interstate highway and a parcel or parcels that are within an urban service district, area, or line and that the local government has designated in the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes;

2. Do not exceed 700 acres and are surrounded on at least 50 percent of their perimeter by a parcel or parcels that the local government has designated on the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes; and the

parcel or parcels are surrounded on at least 50 percent of their perimeter by a parcel or parcels within an urban service district, area, or line; or

3. Are located within the boundary of an established rural study area adopted in the local government's comprehensive plan which was intended to be developed with residential uses;

(d) Have ~~Has~~ public services, including water, wastewater, transportation, schools, and recreation facilities, available or such public services are scheduled in the capital improvement element to be provided by the local government or can be provided by an alternative provider of local government infrastructure in order to ensure consistency with applicable concurrency provisions of s. 163.3180, or the applicant offers to enter into a binding agreement to pay for, construct, or contribute land for its proportionate share of such improvements; ~~and~~

(e) Do ~~Does~~ not exceed 1,280 acres; however, if the parcel or parcels are ~~property is~~ surrounded on at least 75 percent of their perimeter by existing or authorized residential development that will result in a density at buildout of at least 1,000 residents per square mile, ~~then~~ the area must ~~shall~~ be determined to be urban and the parcel or parcels may not exceed 4,480 acres, unless such parcel or parcels exceeding 1,280 acres are within the affected counties covered by the water protection plan specified in s. 373.4595(4)(c); and

(f) Are located within a county with a population of 1.75 million or less. For purposes of this subsection, population is determined in accordance with the most recent official estimate pursuant to s. 186.901.

Where a right-of-way, body of water, or canal exists along the perimeter of a parcel, the perimeter calculations of the agricultural enclave must be based on the adjacent parcel or parcels across the right-of-way, body of water, or canal.

Section 3. The amendments made by this act to ss. 163.3162(4) and 163.3164(4), Florida Statutes, shall expire January 1, 2028, and the text of those subsections shall revert to that in existence on June 30, 2026, except that any amendment to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendment is not dependent upon the portions of text which expire pursuant to this section.

Section 4. This act shall take effect July 1, 2026.

Approved by the Governor April 20, 2026.

Filed in Office Secretary of State April 20, 2026.

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163.3162 Agricultural lands and practices.—

(4) PUBLIC HEARING PROCESS.—

(a) Notwithstanding any other law or local ordinance, resolution, or regulation, the owner of a parcel or parcels of land, or such owner's authorized agent or controlling entity, may apply to the governing body of the local government for certification of the parcel or parcels as an agricultural enclave as defined in s. 163.3164 if one or more adjacent parcels or an adjacent development permits the same density as, or higher density than, the proposed development. An applicant seeking such certification may not use the perimeter of another parcel certified by the local government as an agricultural enclave to meet the definition of the term "agricultural enclave."

(b) Within 30 days after the local government's receipt of such an application, the local government shall provide to the applicant a written report detailing whether the application complies with the requirements of paragraph (a).

(c) Within 30 days after the local government provides the report required under paragraph (b), the local government shall hold a public hearing to approve or deny certification of the parcel or parcels as an agricultural enclave. If the local government does not approve or deny certification of the parcel or parcels as an agricultural enclave within 90 days after receipt of the application, the parcel or parcels must be certified as an agricultural enclave.

(d) If the application is denied, the governing body of the local government must issue its decision in writing with detailed findings of fact and conclusions of law. The applicant may seek review of the denial by filing a petition for writ of certiorari in the circuit court within 30 days after the date the local government renders its decision.

(e) If the application is approved, the owner of the parcel or parcels certified as an agricultural enclave, or the owner's authorized agent or controlling entity, may submit development plans for single-family residential housing which are consistent with the land use requirements, or future land use designations, including uses, density, and intensity, of one or more adjacent parcels or an adjacent development. A development for which plans are submitted under this paragraph must be treated as a conforming use, notwithstanding the local government's comprehensive plan, future land use designation, or zoning. If development within an agricultural enclave affects an established wildlife corridor, the local government is encouraged to incorporate site design measures that maintain habitat permeability, including clustering, open space retention, and wildlife crossing accommodations, where feasible.

(f) A local government may not enact or enforce a law or regulation for an agricultural enclave which is more burdensome than for other types of applications for comparable uses or densities. A local government shall treat an agricultural enclave that is adjacent to an urban service district as if such enclave is within the urban service district.

(g) Within 30 business days after the local government's receipt of development plans under paragraph (e), the local government and the owner of the parcel or parcels certified as an agricultural enclave must agree in writing to a process and schedule for information submittal, analysis, and final approval, which may be administrative in nature, of the development plans. The local government may not require the owner to agree to a process that is longer than 180 days in duration or that includes further review of the plans in a quasi-judicial process or public hearing.

(h) Notwithstanding paragraph (e), a parcel or parcels certified as an agricultural enclave as defined in s. 163.3164(4)(c)1.c. which are adjacent to an interstate highway may be developed for commercial, industrial, or single-family residential purposes if one or more adjacent parcels or an adjacent development permits the same density or intensity as the proposed development.

(i) Nothing within this subsection relating to agricultural enclaves shall preempt or replace any protection currently existing for any property located within the boundaries of any of the following areas:

1. The Wekiva Study Area, as described in s. 369.316.
2. The Everglades Protection Area, as defined in s. 373.4592(2).
3. Any area of critical state concern, as designated in s. 380.055, s. 380.0551, s. 380.0552, s. 380.0553, or s. 380.0555.
4. Any portion of a property encumbered by a recorded conservation easement as defined in s. 704.06.
5. A military installation or range identified in s. 163.3175(2).

163.3164 Community Planning Act; definitions.—As used in this act:

(4) "Agricultural enclave" means an unincorporated, undeveloped parcel or parcels that, as of January 1, 2025:

(a) Are owned or controlled by a single person or entity;

(b) Have been in continuous use for bona fide agricultural purposes, as defined by s. 193.461, for a period of 5 years before the date of any comprehensive plan amendment or development application;

(c)1. Are surrounded on at least 75 percent of their perimeter by:

a. A parcel or parcels that have existing industrial, commercial, or residential development;

b. A parcel or parcels that the local government has designated, in the local government's zoning map and future land use map, as land that is to be developed for industrial, commercial, or residential purposes, and at

least 50 percent of such parcel or parcels is existing industrial, commercial, or residential development; or

c. A combination of an interstate highway and a parcel or parcels that are within an urban service district, area, or line and that the local government has designated in the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes;

2. Do not exceed 700 acres and are surrounded on at least 50 percent of their perimeter by a parcel or parcels that the local government has designated on the local government's future land use map as land that is to be developed for industrial, commercial, or residential purposes; and the parcel or parcels are surrounded on at least 50 percent of their perimeter by a parcel or parcels within an urban service district, area, or line; or

3. Are located within the boundary of an established rural study area adopted in the local government's comprehensive plan which was intended to be developed with residential uses;

(d) Have public services, including water, wastewater, transportation, schools, and recreation facilities, available or such public services are scheduled in the capital improvement element to be provided by the local government or can be provided by an alternative provider of local government infrastructure in order to ensure consistency with applicable concurrency provisions of s. 163.3180, or the applicant offers to enter into a binding agreement to pay for, construct, or contribute land for its proportionate share of such improvements;

(e) Do not exceed 1,280 acres; however, if the parcel or parcels are surrounded on at least 75 percent of their perimeter by existing or authorized residential development that will result in a density at buildout of at least 1,000 residents per square mile, the area must be determined to be urban and the parcel or parcels may not exceed 4,480 acres, unless such parcel or parcels exceeding 1,280 acres are within the affected counties covered by the water protection plan specified in s. 373.4595(4)(c); and

(f) Are located within a county with a population of 1.75 million or less. For purposes of this subsection, population is determined in accordance with the most recent official estimate pursuant to s. 186.901.

Where a right-of-way, body of water, or canal exists along the perimeter of a parcel, the perimeter calculations of the agricultural enclave must be based on the adjacent parcel or parcels across the right-of-way, body of water, or canal.

The amendments made by this act to ss. 163.3162(4) and 163.3164(4), Florida Statutes, shall expire January 1, 2028, and the text of those subsections shall revert to that in existence on June 30, 2026, except that any amendment to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendment is not dependent upon the portions of text which expire pursuant to this section.

Or 8 x 10 for fireproof safe

LAND TRUST AGREEMENT

THIS TRUST AGREEMENT known as Trust No. 0WR dated May 4, 2022 by and between Land Trust Service Corporation as Trustee, and the following beneficiaries in the following percentages:

PEACOCK CONSULTING GROUP 401K PLAN FBO MARSHA PEACOCK ROTH 401K PARTICIPANT, 100% of the entire beneficial interest hereunder, with full power to assign and deal with all of the rights and interests of the beneficial interest.

1. TRUST. The Trustee is about to take title to real estate under the provisions of Florida Statutes sections 689.071 and 689.073, with full power and authority, to protect, conserve, sell, lease, encumber or otherwise manage and dispose of said property, and agrees to hold title and the proceeds, profits, and avails thereof, if any, which may come into its possession, in Trust for the uses and purposes and under the terms herein set forth.

2. PROPERTY. The Trustee will take title to the following property:

The SW ¼ of the SW ¼ of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida.
Together with an easement for road purposes along the N 15 feet of the E ½ of the NW ¼ of Section 24, Township 8 South, Range 29 E, St. Johns County, Florida.
Property Appraiser's Parcel Identification Number: 1370900000
A/K/A: 0 Watson Rd., St. Augustine, FL 32086
No additional property shall be added to this trust without amendment of the trust signed by the Beneficiaries and the Trustee.

3. BENEFICIARIES' INTEREST. The interests of the beneficiaries hereunder and of any person who becomes entitled to any interest under this Trust shall consist solely of a power of direction to deal with the title to said property and to manage and control said property and the right to receive the proceeds from rentals, mortgages, sales or other dispositions of the trust property. The beneficiaries' interests shall be deemed to be personal property and may be treated, assigned and transferred as such. No beneficiary now has, or shall hereafter at any time have, any right, title or interest in or to any portion of said real estate as such, either legal or equitable, but only an interest in the earnings, avails and proceeds as aforesaid; it being the intention of this instrument to vest the full legal and equitable title to said premises in the Trustee under Florida statutes sections 689.071 and 689.073. The beneficiaries, or the director if one has been appointed, shall have the power to sign insurance applications, notices of commencement, property management agreements, offers to purchase property, listing agreements to offer the trust property for sale, and to sign real estate sales contracts to sell the property out of the trust. The landlord and signer on leases of the real property owned by the trust may be the beneficiary, or the beneficiary's property manager, or the Trustee.

4. DEATH OF BENEFICIARY. Except as herein otherwise specifically provided, the right and interest of any beneficiary hereunder who is a natural person shall pass at death to his Personal Representative and not to his heirs at law. The death of any beneficiary hereunder shall not terminate the Trust or in any manner affect the powers of the Trustee hereunder.

5. OWNERSHIP. A copy of this Trust Agreement shall be proof of a Beneficiary's interest in this trust and the property owned by it. If a Beneficiary wishes to have a Trust Participation Certificate issued for assignment or collateral purposes, upon request, and upon payment of the Trustee's customary fee, each beneficiary hereunder shall be issued a Trust Participation Certificate in a form approved by the Trustee, which shall indicate the beneficiary's percentage interest in the Trust and the land held by the Trustee.

6. ASSIGNMENT. If Trust Participation Certificates have been issued, no assignment of any beneficial interest hereunder shall be binding on the Trustee until the Trust Participation Certificate representing the assigned share is surrendered to the Trustee with the assignment noted thereon and a new Certificate or Certificates are issued by the Trustee. If no Trust Participation Certificates have been issued, assignment shall be by an assignment form approved by the Trustee and shall not be binding until signed by the Trustee.

7. LOST CERTIFICATES. In the event a beneficiary's Trust Participation Certificate is lost, stolen or destroyed, the Trustee shall cancel it on the records of the Trust and issue a new Certificate after receiving an Affidavit as to the circumstances of the loss attested to by the beneficiary.

8. PURCHASERS. It shall not be the duty of the purchaser of the trust property or any part thereof to see to the application of the purchase money paid therefor; nor shall anyone who may deal with the Trustee be privileged or required to inquire into the necessity or expediency of any act of the Trustee, or as to the provisions of this instrument.

9. DUTY OF TRUSTEE. While the Trustee is sole owner of the real estate held by it hereunder so far as the public is concerned and has full power to deal with it, it is understood and agreed by the persons in interest hereunder, and by any persons who may hereafter become interested, that the Trustee will deal with it only when authorized to do so in writing and that it will execute contracts, deeds or other instruments dealing with the said real estate or any part thereof only on the written direction of all of the beneficiaries hereunder at the time.

10. TERMINATION BY TRUSTEE. If the trust property or any part thereof remains in the trust twenty (20) years from this date, the Trustee shall, unless otherwise agreed by all parties in writing, convey and deliver the same to the beneficiaries in accordance with their respective interests.

11. LIMITATION ON BENEFICIARIES. No beneficiary hereunder shall have any authority to contract for or in the name of the Trustee, or use the name of the Trustee in any advertising or other publicity or to bind the Trustee individually. Beneficiary shall not open any financial or utility accounts or obtain any licenses in the name of the Trustee.

12. LIMITATION OF TRUSTEE'S LIABILITY. The liability of the Trustee hereunder shall be limited to the assets of this Trust. All obligations incurred by the Trustee hereunder shall be the obligations of this Trust only and not the Trustee in its individual corporate capacity. The Trustee shall not be required to enter into any obligation or liability in dealing with the Trust property nor to expend any personal sums to defend or protect the Trust property.

13. NONINVOLVEMENT IN TRANSACTIONS. It is understood and agreed by the beneficiaries, directors and any parties becoming beneficiaries or directors in the future, that the Trustee hereto is only following the directions of the parties to this trust and is not involved in any way in the agreements, negotiations or deals between them or with third parties. Any party with any interest in this trust or any other agreements related to this trust should seek the advice of a competent attorney. The parties hereto, and those who become parties hereto, shall indemnify and hold harmless the Trustee for any claims related to involvement with this trust.

14. NOTIFICATION OF CLAIMS. In the event the Trustee shall receive notice of claims or actions against the Trust, it shall notify the beneficiaries at their last known addresses.

15. TRUSTEE'S COMPENSATION. The Trustee shall receive for its services the sum of $250.00 for preparing the trust documents, executing the closing documents if necessary, and the first year Trustee fee, and the sum of $100.00 for each future year or fraction thereof, for each parcel owned by the trust, as long as any property remains in this Trust. A late fee of $5 applies for each month that a Trustee fee is late. Also, it shall receive reasonable compensation for making deeds or other instruments, performing additional services, or retaining attorneys or agents. Such fees shall be provided to beneficiaries upon request and on Trustee's web site at www.floridalandtrust.com. Such fees, and the annual fee hereunder may be modified upon giving sixty (60) days notice to the beneficiary. The beneficiaries hereunder jointly and severally agree to pay the fees hereunder, and the Trustee shall have a lien on the property of the Trust for any Trustee fees owed by beneficiary. Trustee shall have the right to make conveyance of the title to the property of this trust subject to any outstanding Trustee fees. If a Trustee fee is over 30 days late the Trustee's duty to forward trust mail shall be abated until paid in full, including late fees.

16. INDEMNIFICATION. The beneficiaries hereunder, jointly and severally, agree to hold the Trustee harmless and indemnify the Trustee for any costs, obligations, liabilities or other amounts including reasonable attorney fees, expended on behalf of the property of the trust, or in defense of any claims related to the property of the trust. Trustee shall notify beneficiaries upon receipt of any such claims and give beneficiaries an opportunity to defend or cure such claims.

17. WARRANTY. The beneficiaries hereunder and any parties accepting an interest hereunder warrant that this trust is not set up or maintained for any illegal or criminal purpose. In the event any beneficiary becomes aware of any possible illegality regarding this trust he or she shall immediately inform the Trustee. The Trustee may, at any time it becomes convinced that the trust is or has become illegal or in violation of any law of the State of Florida or the United States, immediately resign as provided in paragraph 20.

18. LIMITATIONS ON AGREEMENTS. This Agreement shall not be deemed to be, create, or evidence the existence of a corporation de facto or de jure, or a Massachusetts Trust, or any other type of business trust, or an association in the nature of a corporation or a general or limited partnership, or a joint venture by or between the Trustee and the beneficiaries.

19. TAXES. Nothing herein contained shall be construed as imposing any obligation on the Trustee to file any income, profit or other tax reports or schedules, it being expressly understood that the beneficiaries hereunder from time to time will individually make all such reports and pay any and all taxes growing out of their interest under this Trust Agreement.

20. REPLACEMENT OF TRUSTEE. The Trustee may be replaced in any of the following manners:
a. Resignation. The Trustee may resign at any time by mailing a notice of its intention to do so to each of the beneficiaries at each's last known address. In the event of such resignation the beneficiaries may appoint a successor Trustee, by lodging an instrument with the Trustee signed by all the beneficiaries and accepted by the Successor Trustee. If no Successor Trustee is appointed within thirty (30) days, the Trustee may convey the Trust property to the beneficiaries according to their interests and this Trust shall terminate. If, in the opinion of the Trustee, the Trustee may be subjected to embarrassment, litigation, insecurity, liability or hazard, the Trustee may at any time and without notice resign as to all or part of the trust property and convey such trust property to the beneficiaries.
b. Replacement. The beneficiaries may at any time replace the Trustee by lodging with it an instrument naming a Successor Trustee, signed by all beneficiaries and accepted by the Successor Trustee. Upon receipt of said instrument and if there shall be no fees due and

owing to him, the Trustee shall deed the property to the Successor Trustee.
Any successor Trustee under this Trust shall have all of the powers, properties and duties of the original Trustee. Any replacement of the Trustee shall not affect his first lien on the Trust property, for his costs, expenses, attorney's fees and reasonable compensation.

21. RECORDING. This Trust shall not be recorded except as herein provided or required by law.

22. DISCLOSURE. The Trustee shall not release information regarding this Trust except as required by law. In making a disclosure required by law, the Trustee shall supply beneficiaries with copies of any reports filed and shall be subject to no liability for the filing of such reports.

23. FLORIDA RICO ACT. Notwithstanding any provision of this Trust to the contrary, the Trustee shall have no obligation to convey title to real property held by the Trustee pursuant to this Agreement until it has performed or caused to be performed, at the expense of the beneficiaries of this Trust Agreement, a search of the official records of all counties in which such real property is located. If such search discloses that no Rico lien notices have been filed against any person for whom the Trustee holds legal or record title to real property pursuant to this Trust Agreement, then the Trustee may convey its legal or record title to such real property in accordance with the written instructions of the beneficiary. If such search discloses that one or more Rico lien notices have been filed against any person for whom the Trustee holds legal or record title to real property pursuant to this Trust Agreement then the Trustee shall not convey its legal or record title to such real property unless:
a. All such Rico lien notices have been released or terminated or such real property has been released from all such Rico lien notices, or
b. Such persons named in the Rico lien notice agree in writing that the total amount of all proceeds that would otherwise be received directly by such person as a result of the conveyance, will be paid directly to the Trustee, and that the Trustee shall have the right to hold such proceeds, together with the total amount of all such proceeds that would otherwise be paid or distributed to such person or at the direction of such person or his designee, until such time as the provisions of subsection a. above have been satisfied, and also agrees, in writing, that at the request of the Department of Legal Affairs of the State of Florida, or the office of any state attorney of the State of Florida, the Trustee, without any liability to the person named in the Rico lien notice, may pay the total amount of such proceeds held by the Trustee pursuant to the provisions of this subsection b. to the Department of Legal Affairs of the State of Florida or the office of any state attorney of the State of Florida.

24. STATE OR LOCAL TAXES. In the event that any documentary stamp tax, or other state or local taxes or fees are due regarding this trust, these shall be the sole responsibility of the beneficiaries who shall hold the Trustee harmless from any claims or liens for such amounts.

25. BUSINESS AND RENTAL LICENSES. The Trustee is solely in the business of holding title to real property in trust for the Trust Beneficiaries. Any rentals of the property are handled by the Beneficiaries or their Property Managers. Any local business licenses, rental licenses, or landlord licenses should be taken in the name of the beneficiaries or whoever is the party acting as landlord for the premises.

26. LIMITATION ON BENEFICIARIES' LIABILITY. With regard to any claims by third parties, the Beneficiaries' liability shall be limited to the assets of the trust as provided by F.S. 689.071(8)(a).

27. DISCLOSURE OF ASSIGNMENTS. Trustee shall have no duty to file any reports of the assignment of any beneficial interests under this trust. Any such duty shall be the obligation of the beneficiaries.

28. PROCEEDS. In the event of sale or rental of the trust property, any proceeds and rents shall be payable to the beneficiaries of the trust, or as they direct, and not the Trustee. Upon request the Trustee shall provide written instructions to the closing agent or lessee as to how to make payment.

29. TAX IDENTIFICATION NUMBERS. A land trust, as a disregarded entity under IRS rules, does not normally have a taxpayer identification number, it uses the tax number of the beneficiaries of the trust. The Trustee and Trustee's employees are not a party to any transaction or financing regarding the trust property, so the Trustee's taxpayer identification number, and the employees' social security numbers shall not be used in connection with any trust transaction for any reason.

30. PARTITION. The remedy of partition shall not be available to the beneficiaries of this Land Trust.

31. PARTIES BOUND. This Agreement shall extend to and be obligatory upon the heirs, successors, administration and assigns of the respective parties.

32. GENDER. Any references to he or him in this Agreement shall apply to parties of either gender.

33. PARAGRAPH TITLES. The titles of paragraphs are for convenience only and shall in no way be used for the purpose of

construing the meaning of this Agreement.

34. GOVERNING LAW. This Agreement shall be construed under the laws of the State of Florida.

35. COUNTERPARTS. This agreement, and any documents related to it, may be signed in one or more counterparts, each of which shall be deemed an original, and all of which together shall be considered one instrument.

36. CONTACT INFORMATION. The addresses of the parties as of the date of this Agreement for the purpose of notices and forwarding mail are:

Trustee: PO Box 186, Lake Wales, FL 33859
info@floridalandtrust.com
Phone: 863-678-0011

Beneficiary: 12058 San Jose Blvd., #604, Jacksonville, FL 32223
marshafp@yahoo.com
Phone: 904-307-5809

Beneficiary agrees to immediately advise Trustee of any new address, phone number, and email.

IN WITNESS WHEREOF, the Beneficiary and Trustee have executed this agreement to be effective as of the date and year above written.

ERIN NICOLE BYRD NOTARY My Comm. Expires 07-01-2025 No. HH 148328 PUBLIC STATE OF FLORIDA

BENEFICIARY:

Peacock Consulting Group 401K Plan FBO Marsha Peacock Roth 401K Participant

By: Marsha Peacock
Marsha Peacock, Trustee

STATE OF FLORIDA)
COUNTY OF Duval)

6th The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this day of May, 2022 by Marsha Peacock who is ☒ personally known to me or who has ☐ produced _____ as identification and who executed the foregoing instrument and she acknowledged before me that she executed the same.

Erin N Byrd
Notary Public
Print Name Erin N Byrd
My commission expires:

ACCEPTED BY TRUSTEE:

Land Trust Service Corporation, Trustee

By: _____
President

Via email from mark wauda

construing the meaning of this Agreement.

34. GOVERNING LAW. This Agreement shall be construed under the laws of the State of Florida.

35. COUNTERPARTS. This agreement, and any documents related to it, may be signed in one or more counterparts, each of which shall be deemed an original, and all of which together shall be considered one instrument.

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Trustee: PO Box 186, Lake Wales, FL 33859
info@floridalandtrust.com
Phone: 863-678-0011

Beneficiary: 12058 San Jose Blvd., #604, Jacksonville, FL 32223
marshafp@yahoo.com
Phone: 904-307-5809

Beneficiary agrees to immediately advise Trustee of any new address, phone number, and email.

IN WITNESS WHEREOF, the Beneficiary and Trustee have executed this agreement to be effective as of the date and year above written.

ERIN NICOLE BYRD NOTARY My Comm. Expires 07-01-2025 No. HH 146328 PUBLIC STATE OF FLORIDA

BENEFICIARY:

Peacock Consulting Group 401K Plan FBO Marsha Peacock Roth 401K Participant

By: Marsha Peacock
Marsha Peacock, Trustee

STATE OF FLORIDA)
COUNTY OF Duval)

6th The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 6 day of May, 2022 by Marsha Peacock who is ☒ personally known to me or who has ☐ produced _____ as identification and who executed the foregoing instrument and she acknowledged before me that she executed the same.

Erin N Byrd
Notary Public
Print Name Erin N Byrd
My commission expires:

ACCEPTED BY TRUSTEE:

Land Trust Service Corporation, Trustee

By: _____
President

Re: 2 quick questions about ABI form

From: Mark Warda (mark@floridalandtrust.com)

To: marshafp@yahoo.com

Date: Friday, May 20, 2022 at 12:52 PM EDT

If you do the ABIs before the closing, you can probably get away with no doc stamps.
We can put "effective date" on them, the same date as the trust, since that was your intention.

Mark Warda
Attorney at Law
President
Land Trust Service Corporation
28 West Park Avenue
Lake Wales, FL 33853
Post Office Box 186
Lake Wales, FL 33859
863-678-0011
mark@floridalandtrust.com
www.floridalandtrust.com

On Fri, May 20, 2022 at 11:50 AM Marsha Peacock <marshafp@yahoo.com> wrote:

> Hi Mark,
> As I mentioned on the phone I am actually not buying the Gonzalez parcel all by myself. I have three partners: long time client and friend Pete Legeza who actually found the deal, his brother Greg Legeza and Byron. However I went ahead and set up the land trust for the four of us before I knew the actually % of each of our ownership interest so we could get the trust name and number for the assignment document (that was prepared by Pete's attorney Blake Deal). Thank you for sending that assignment onto the title agent, as I thought Blake or the real estate broker had sent that to the title agent. Worked out better this way with your stamp.
>
> Pete has been extraordinarily busy but finally Byron and I were able to meet him for a late dinner last night to iron out the details of the deal. Pete is going to be the 50% owner of the trust, his brother Greg 25% owner, Byron's 401K 12.5% owner and my 401K the other 12.5% owner. I am filling out the ABI Instruction sheets right now. Each one is a $0 sales price and "Assignment with no payment".
>
> Question: on the instruction sheet it asks "effective date of the sale". II would like to put May 4, 2022 which is the date the trust was established. Is that okay with you? If not what is the date closest to May 4th that I can use?
>
> Another question: Do you think doc stamps are needed? I do not since there is no cash changing hands and I am really just fixing the trust to reflect to owners that were always a party to this sale (but I just did not know the % of ownership yet).
>
> Thanks,
> Marsha

See scanned copie from mark via email for ABI's

Assignment of Beneficial Interest

Lake Wales, Florida
Effective date: May 4, 2022

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto PEACOCK CONSULTING GROUP 401K PLAN FBO BYRON PEACOCK ROTH 401K PARTICIPANT whose taxpayer identification number is 26-4706195, 8.945% of my interest in the rights, powers, privileges and beneficial interests in and to Trust No. 0WR dated May 4, 2022 including a corresponding interest in the property of said Trust.

PEACOCK CONSULTING GROUP 401K PLAN FBO
MARSHA PEACOCK ROTH 401K PARTICIPANT

By: Marsha Peacock
Marsha Peacock, Trustee

Acceptance by Assignee

The undersigned hereby accepts the foregoing Assignment subject to all of the provisions of said Trust Agreement, acknowledges receipt of a copy thereof and of this Assignment, and certifies that the above tax identification number is correct. I understand that documentary stamp taxes due on this assignment, if any, are the responsibility of the undersigned if not previously paid and that I might be required to notify the county property appraiser of this assignment.

PEACOCK CONSULTING GROUP 401K PLAN FBO
BYRON PEACOCK ROTH 401K PARTICIPANT

By: Byron C. Peacock
Byron Peacock, Trustee

Acceptance by Trustee

Land Trust Service Corporation hereby accepts the foregoing Assignment subject to all of the provisions of the Trust Agreement.

Land Trust Service Corporation, Trustee

By: _____
President

Assignment of Beneficial Interest

Lake Wales, Florida
Effective date: May 4, 2022

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto Peter P. Legeza Jr. whose taxpayer identification number is 249-39-8467, 64.22% of my interest in the rights, powers, privileges and beneficial interests in and to Trust No. 0WR dated May 4, 2022 including a corresponding interest in the property of said Trust.

PEACOCK CONSULTING GROUP 401K PLAN FBO
MARSHA PEACOCK ROTH 401K PARTICIPANT

By: Marsha Peacock
Marsha Peacock, Trustee

Acceptance by Assignee

The undersigned hereby accepts the foregoing Assignment subject to all of the provisions of said Trust Agreement, acknowledges receipt of a copy thereof and of this Assignment, and certifies that the above tax identification number is correct. I understand that documentary stamp taxes due on this assignment, if any, are the responsibility of the undersigned if not previously paid and that I might be required to notify the county property appraiser of this assignment. In the event of my death, my interest shall pass to and vest in Peter P. Legeza III.

TWO WITNESSES:

Sign: Michele Stratton
Print: Michele Stratton

Sign: Cheralyn Graham
Print: Cheralyn Graham

Peter P. Legeza Jr.

Acceptance by Trustee

Land Trust Service Corporation hereby accepts the foregoing Assignment subject to all of the provisions of the Trust Agreement.

Land Trust Service Corporation, Trustee

By: _____
President

Assignment of Beneficial Interest

Lake Wales, Florida
Effective date: May 4, 2022

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto Gregory Legeza whose taxpayer identification number is 249-39-4601, 17.89% of my interest in the rights, powers, privileges and beneficial interests in and to Trust No. 0WR dated May 4, 2022 including a corresponding interest in the property of said Trust.

PEACOCK CONSULTING GROUP 401K PLAN FBO
MARSHA PEACOCK ROTH 401K PARTICIPANT

By: Marsha Peacock
Marsha Peacock, Trustee

Acceptance by Assignee

The undersigned hereby accepts the foregoing Assignment subject to all of the provisions of said Trust Agreement, acknowledges receipt of a copy thereof and of this Assignment, and certifies that the above tax identification number is correct. I understand that documentary stamp taxes due on this assignment, if any, are the responsibility of the undersigned if not previously paid and that I might be required to notify the county property appraiser of this assignment. In the event of my death, my interest shall pass to and vest in Heather Legeza.

TWO WITNESSES:

Sign: Heather Legeza
Print: Heather Legeza

Gregory Legeza

Sign: Kylie
Print: Kylie Legeza

Acceptance by Trustee

Land Trust Service Corporation hereby accepts the foregoing Assignment subject to all of the provisions of the Trust Agreement.

Land Trust Service Corporation, Trustee

By: _____
President

Original for Peacock fireproof safe

CO-VENTURE AGREEMENT

THIS AGREEMENT made this 20th day of May, 2022, by and between Peter P. Legeza, Jr. ("Pete"), Gregory Legeza ("Greg") and Peacock Consulting Group 401K Plan with Byron Peacock and Marsha Peacock as co-trustees and equal Roth participants ("Peacock 401K"), collectively referred to as the "Parties" and individually as a "Party".

IN CONSIDERATION of the mutual covenants herein contained the Parties hereto agree as follows:

1. Recitals and Background

1.1. The Parties have formed and entered into a Land Trust Agreement, specifically Trust No. 0-WR dated May 4, 2022 with Land Trust Service Corporation as Trustee for the land trust to purchase an approximate 40 acre parcel from Leopoldo B. Gonzalez. The property has approximately 20 acres of wetlands and 20 acres of uplands. It is located in St. Johns County at 0 Watson Road, St. Augustine, Florida 32068 with parcel identification number 1370900000 and a legal description of:

> **The SW 1/4 of the SW 1/4, of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida.**
>
> **Together with an easement for road purposes along the N 15 feet of the E 1/2 of the NW 1/4 of Section 24, Township 8 South, Range 29 East, St. Johns County, Florida.**

1.2. The purchase price of the Property will be $475,000, to be funded as follows: Greg will contribute $237,500 and Peacock 401K will contribute $237,500.

1.3. The actual dollar value of the wetland acres and upland acres will be determined by the final executed agreement to sell the Property by itself or as part of the larger adjacent Osceola Lakes property that is owned and controlled by Pete. That final sales agreement will establish the total consideration and the resulting value attributable to the wetland and upland portions.

1.4 . The actual surveyed acreage of the Gonzalez Property (total, wetland, and upland) shall control and shall be formalized by Correction Addendum as provided in Section 9.

1.5. Based on the current estimate of wetland and upland acres, and the most recent potential sale price, the percentage ownerships of the land trust shall initially start as follows:

- Peter P. Legeza, Jr. as 64.22% owner (Tax Identification Number 249-39-8467)
- Gregory Legeza as 17.89% owner (Tax Identification Number 249-39-4601)
- Peacock Consulting Group 401K Plan as 17.89% owner (Tax Identification Number 26-4706195)

These initial percentages are provisional and subject to adjustment under Section 6 and Section 9 once the final sales agreement and actual acreages or wetlands and uplands are known.

2. Purpose of the Co-Venture Agreement

The purpose of this co-venture is to hold, manage, improve, rezone, and ultimately sell or otherwise dispose of the Property and to allocate all resulting proceeds strictly in accordance with the terms set forth herein (as may be adjusted pursuant to Section 9).

3. Capital Contributions
3.1. Greg will contribute $237,500.
3.2. Peacock 401K will contribute $237,500.
3.3. Pete shall not be required to make a cash capital contribution but shall provide all services described in Section 4.

4. Management and Responsibilities
4.1. Pete shall serve as Director of the land trust per Section 3 of the Land Trust Agreement. As Director he shall be solely responsible for all day-to-day management and operations including, but not limited to, road, drainage and weed maintenance, timber plan and management, hiring of all professional consultants, rezoning, marketing, and any other work he deems necessary to prepare the Property for sale or other disposition. As Director he shall have the power to sign any and all documents and contracts, or request the Trustee to do so, but not the final deed or sale documents which must be signed by the Trustee.
4.2 Greg and the Peacock 401K shall have no obligation to perform management or operational work.
4.3 The sale of the Property is the only decision that shall require the consent (verbal or in writing via email) of all Parties.

5. Expenses and Cost Sharing
5.1 Greg and the Peacock 401K agree to equally split (50% Greg / 50% Peacock 401K) all costs and expenses related to the Property, including, but not limited to property taxes, property maintenance costs, zoning application fees, insurance fees, permitting fees, professional services fees, and other ordinary and necessary carrying or improvement costs.
5.2 If Pete incurs or advances any such costs, he shall be reimbursed in full by Greg and the Peacock 401K (in equal shares) either promptly upon written or verbal request by Pete or, at the latest, at the time of sale or other disposition of the Property from the proceeds before final distributions.
5.3 Pete shall maintain reasonable records of any costs he incurs and provide documentation upon request.

6. Allocation and Distribution of Proceeds
6.1 Source of Value.
The actual dollar value of the wetland acres and the upland acres will be established by the final executed agreement to sell the Property by itself or along with the adjacent Osceola Lakes property. That final sales agreement will determine the total consideration paid and the portion of that consideration properly attributable to the wetland acres and to the upland acres (the "Wetland Proceeds" and the "Upland Proceeds," respectively). Until the final sales agreement is executed, any estimates or provisional calculations are for planning purposes only and are subject to adjustment.

6.2 Core Allocation Rules.
Once the final Wetland Proceeds and Upland Proceeds are determined from the sales agreement, they shall be allocated as follows:

- 100% of the Wetland Proceeds shall be paid to Pete.
- 50% of the Upland Proceeds shall be paid to Pete.
- 25% of the Upland Proceeds shall be paid to Greg
- 25% of the Upland Proceeds shall be paid to Peacock 401K

6.3 Fixed Reimbursements from Pete's Share.
From the Proceeds allocated to Pete, Pete shall pay the following fixed reimbursements (these dollar amounts do not change regardless of the final sale price or the size of the Wetland or Upland Proceeds):

- $237,500 to Greg; and
- $237,500 to the Peacock 401K.

6.4 Net Distributions After Reimbursements.
After the fixed reimbursements described in Section 6.3:

- Pete receives: 100% of the Wetland Proceeds + 50% of the Upland Proceeds – $237,500 to Greg – $237,500 to Peacock 401K.
- Greg receives: 25% of Upland Proceeds + $237,500 from Pete.
- Peacock 401K receives: 25% of Upland Proceeds + $237,500 from Pete.

6.5 Effect of Final Sale Price on Ownership Percentages.
The initial ownership percentages stated in Section 1.5 are based on current estimates and the most recent potential sale price. Final percentages shall be calculated and confirmed in a Correction Addendum once the final sales agreement and actual acreages are known.
6.6 All distributions shall be made at closing of the sale (or other disposition) of the Property, or as soon thereafter as practicable, after first reimbursing any outstanding costs advanced by Pete under Section 5. Any rounding discrepancies of $1 or less shall be adjusted in Pete's favor.

7. Sale, Death and Loans.
No beneficiary shall sell his beneficial interest without first offering it, at an equal price, to the other beneficiaries of this land trust. In the event of death or incapacity of one of the beneficiaries, the remaining beneficiaries of the land trust shall have the right to acquire said beneficiary's interest at fair market value. Any beneficiary may loan money to another beneficiary and use the equivalent portion of the borrower's beneficial interest in the land trust as collateral.

8.2 This Agreement may be amended only by a written instrument signed by all Parties (including any Correction Addendum under Section 9).

9. Adjustment of Acreage, Sale Price, and Ownership Percentages – Correction Addendum
9.1 The acreage and any provisional per-acre or total-value figures used for initial calculations and percentage interest in the land trust are estimates only. The final values of the Wetland Proceeds and Upland Proceeds will be taken from the executed sales agreement, and the actual surveyed acreage of the Gonzalez Property shall control.
9.2 Upon execution of the final sales agreement and determination of the actual total acres, actual wetland acres, and actual upland acres, the Parties shall promptly prepare and execute a Correction Addendum that recalculates the proceeds, net distributions, and resulting ownership percentages in accordance with the allocation rules in Section 6. The change in ownership percentages shall be relayed to the Trustee for him to prepare the correction papers to the land trust document that will be signed by all parties.
9.3 The Correction Addendum, once executed by all Parties, shall automatically amend and supersede any prior provisional figures (including the initial percentages in Section 1.5). All other terms of this Agreement shall remain in full force and effect.
9.4 If the Parties cannot agree to the proper attribution of value between wetland and upland under the sales agreement, the matter shall be resolved by a mutually selected and equally paid for mediator or appraiser whose determination shall be final and binding.

10. No party shall have the authority to obligate the other parties and no party shall incur any obligation on behalf of the trust without the consent of all other parties.

11. No party shall be personally liable for any act or debt of the trustee unless that party shall agree in writing to assume such liability.

IN WITNESS WHEREOF, the parties hereto have signed this agreement the day and year first above written.

Peter P. Legeza, Jr.

Gregory Legeza

Byron Peacock as co-trustee of the
Peacock Consulting Group 401K Plan

Marsha Peacock as co-trustee of the
Peacock Consulting Group 401K Plan

AFFIDAVIT OF PETER P. LEGEZA

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

BEFORE ME, the undersigned authority, personally appeared Peter P. Legeza, Jr., who, being first duly sworn, deposes and says:

1. My name is Peter P. Legeza, Jr. I am over the age of 18 and competent to make the statements in this affidavit. I am the designated director of Trust No. 0WR – Dated May 4, 2022 (the "Land Trust").

2. On May 4, 2022, the Land Trust purchased Parcel ID No. 137090-0000 from Leopoldo Gonzalez. Since the Land Trust purchased the property, I have been responsible for maintaining the property as a timber operation.

3. Prior to the purchase by the Land Trust, Mr. Gonzalez maintained the property as a timber operation and last harvested the property in 2011. Mr. Gonzalez then allowed the timber stands to naturally seed to produce an un-even stand. Mr. Gonzalez never applied for an agricultural classification from the St. Johns County Property Appraise due to the low value of the property.

4. Since taking over maintenance of the property subsequent to the purchase, I submitted an application for classification as agricultural to the Property Appraiser, which was approved for the 2023 Tax Roll. As part of the application, it was noted and accepted by the Property Appraiser that the property had been utilized as a timber operation for 40 years. Despite the property only receiving an agricultural classification from the Property

Appraiser since 2023, based on my personal knowledge of the property, it has been maintained as a timber operation since before the 1990s.

5. Prior to my involvement with the property, I have also maintained other property throughout St. Johns County and immediately adjacent to the Land Trust's property. Many of the parcels surrounding and including the Land Trust parcel, have been utilized for timber operations.

6. It is my knowledge and belief that Parcel ID No. 137090-0000 has been utilized for a bona fide agricultural purpose for at least the last 40 years as an active timber operation.

7. I have personally walked and maintained the property owned by the Land Trust for at least the last 4 years, but have been adjacent to and seen the property maintained as a timber operation since at least 2018, if not longer. I have personally overseen the maintenance of the property as a timber operation, including participating in clearing the property for firebreaks, replanting stands, building new and clearing existing timber roads, and maintaining drainage ditches on the property. I have also been personally involved in the sale and harvest of the timber on the property, including of mature timber in 2023, demonstrating that the property was a continuously utilized timber operation in the years prior to the property being classified agricultural by the Property Appraiser.

[Intentionally left blank.]

FURTHER AFFIANT SAYETH NAUGHT.

Peter P. Legeza, Jr.

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

SWORN TO (or AFFIRMED) before me this 10 day of September, 2026, by Peter P. Legeza, Jr., who is personally known to me ____ or has produced Fl Driver license as identification.

Notary Public (signature)

Bindu B. Patel

Notary Public (print or type)

Serial No. (if any) HH 319015

My commission expires: 02/04/2027

BINDU B. PATEL
MY COMMISSION # HH 319015
EXPIRES: February 4, 2027

Owner's Authorization Form

Robert Walters, Esq. is hereby authorized TO ACT ON BEHALF OF

Trust No. 0WR – Dated May 4, 2022, Land Service Corporation, Trustee the owners(s) of those lands described within the attached application, and as described in the attached deed or other such proof of ownership as may be required, in applying to St. Johns County, Florida, for an application related to a development Permit or other action pursuant to a: application for: Other

By signing, I affirm that all legal owners(s), as listed on the Recorded Warranty Deed on file with the St. Johns County Clerk of Courts or otherwise stated ( ), have been notified of the Agricultural Enclave Applicatio

(Identify what document)

I further understand incomplete or false information provided on this form may lead to revocation of permits, termination of development actifity.

Signature of Owner

Print Name Peter Legeza

Signature of Owner

Print Name

Telephone Number (904) 463-1514

STATE OF FLORIDA
COUNTY OF St. Johns

The foregoing instrument was acknowledged before me by means of ☑ physical presence or ☐ online notarization, this 9 day of September, 2026, by Peter Legeza as Director for TRUST NO. 0WR - Dated MAY 4, 2022. Land Service Corporation,

BARBARA A. WILSON
Commission # HH 300509
Expires December 12, 2026

Notary Public, State of Florida
Name:
My Commission Expires:
My Commission Number is:

Personally Known ✓ OR Produced Identification ____

Type of Identification Produced ____

Revised August 30, 2011

Parcel Legal Description

PARCEL 137090-0000

The SW 1/4 of the SW 1/4, of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida. Together with an easement for road purposes along the N 15 feet of the E 1/2 of the NW 1/4 of Section 24, Township 8 South, Range 29 East, St. Johns County, Florida.


RUR/SYLV
RESIDENTIAL-B
1370900000
Watson Road
Deerfield Glen Drive
RUR/SYLV
RESIDENTIAL-B
Perimeter
Agricultural - 1,329.71 (25%)
Residential - 3,979.87 (75%)
Development Area Boundary
Subject Parcel
Future Land Use
RESIDENTIAL-B
RUR/SYLV
This map is a general depiction of boundaries obtained from public records and is not a legal description or survey.
TITLE:
Future Land Use Perimeter
1 in = 300 ft
1:3,600
0 75 150 300
Feet
Map Date: Sep-04-2026
PROJECT:
Osceola Lakes South
St. Johns, Florida


OR
PUD
1370900000
RS-2
Watson Road
OR
Deerfield Glen Drive
Perimeter
Residential - 5,309.57 (100%)
Development Area Boundary
Subject Parcel
Zoning
Residential, Single Family 2 (RS-2)
Open Rural (OR)
Planned Unit Development (PUD)
This map is a general depiction of boundaries obtained from public records and is not a legal description or survey.
Zoning Perimeter
1 in = 300 ft
1:3,600
0 75 150 300
Feet
Map Date: Sep-04-2026
Osceola Lakes South
St. Johns, Florida

Instr #2022053104 BK: 5565 PG: 1205, Filed & Recorded: 5/25/2022 3:06 PM #Pgs:2
Brandon J. Patty,Clerk of the Circuit Court and Comptroller St. Johns County FL Recording $18.50 Doc. D $3,325.00

LAND TITLE of America

Prepared by:
Lynette Snell
Land Title of America, Inc.
2495 US Highway 1 South
Saint Augustine, FL 32086
File Number: 22-713-JM

Parcel ID: 137090-0000

Warranty Deed

This Indenture made this **23rd day of May, 2022** BETWEEN **Leopoldo B. Gonzalez, a married man**, GRANTOR*, whose post office address is 412 Camelia Trail, St. Augustine, FL 32086, to **Trust No. 0WR dated May 4, 2022, Land Trust Service Corporation, a Florida Corporation, as Trustee**, with full power and authority, to protect, conserve, sell, lease, encumber or otherwise manage and dispose of said property pursuant to Florida Statutes 689.071 and 689.073, GRANTEE*, whose post office address is PO Box 186, Lake Wales, FL 33859.

Witnesseth, that said Grantor, for and in consideration of the sum of TEN AND 00/100'S ($10.00) Dollars and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the grantee and grantee's heirs forever the following described land located in the County of St. Johns, State of Florida, to-wit:

The SW 1/4 of the SW 1/4, of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida.

Together with an easement for road purposes along the N 15 feet of the E 1/2 of the NW 1/4 of Section 24, Township 8 South, Range 29 East, St. Johns County, Florida.

Subject to Covenants, Restrictions, Easements and Reservations of record, if any; However, this reference does not operate to reimpose same; Subject to Zoning Ordinances that may affect subject property; Subject to Taxes for the year 2022 and Subsequent Years.

Grantor warrants that at the time of this conveyance, the subject property is not the Grantor's homestead within the meaning set forth in the constitution of the State of Florida, nor is it contiguous to or a part of a homestead property.

The interest of the beneficiaries under said trust is personal property. Persons dealing with the Trustee are not obligated to look to the application of purchase monies. The interest of the beneficiaries is solely in the rights, proceeds and avails of trust property, not in the title, legal or equitable, of said real estate. The liability of the Trustee under this deed and the trust agreement is limited to the assets of the trust and the Trustee hereunder has no personal liability whatsoever.

and said grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

*Singular and plural are interchangeable, as context requires.

BK: 5565 PG: 1206

In Witness Whereof, **Grantor**, has he
first above written.

Leopoldo B. Gonzal

Leopoldo B. Gonzalez

WITNESSES

Witness: LYNETTE SNELL

SS 1220

WARRANTY DEED

O.R. 770 PG 1538

THIS INDENTURE, Made this 13th day of January, 1988, **BETWEEN JEAN E. BYATT, a single person**, grantor and **LEOPOLDO B. GONZALEZ, a single man** grantee, whose post-office address is: 412 Camelia Terrace, St. Augustine, FL 32084.

[The terms "grantor" and "grantee" herein shall be construed to include all genders and singular or plural as the context indicates.]

W I T N E S S E T H: That said grantor, for and in consideraton of the sum of Ten ($10.00) Dollars, and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said grantee, and grantee's heirs, successors and assigns forever, the following described land, situate, lying and being in St. Johns County, Florida, to wit:

The SW 1/4 of the SW 1/4 of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida.

TOGETHER WITH an easement for road purposes along the N 15 feet of the E 1/2 of the NW 1/4 of Section 24, Township 8 South, Range 29 E, St. Johns County, Florida.

SUBJECT to Restrictions and Easements of record, if any, and any and all Taxes and Assessments for the year 1988 and thereafter.

and said grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

IN WITNESS WHEREOF, Grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in the presence of:

Alona K. Allcorn
WITNESS

JEAN E. BYATT

Susan E. Hannon
WITNESS

COPY

STATE OF FLORIDA
COUNTY OF St. Johns

I HEREBY CERTIFY that on this day before me an officer duly qualified to take acknowledgements personally appeared JEAN E. BYATT, a single person to me known to be the person(s) described in and who executed the foregoing instrument and acknowledged before me the execution of same.

WITNESS my hand and official seal in the County and State last aforesaid this 13th day of January, 1988.

Susan E. Hannon
Notary Public
My Commission Expires:
My Commission Expires Sept. 12, 1989

THIS INSTRUMENT WAS PREPARED BY: Ruth E. Stinson, an employee of Collins Title & Abstract Co., Inc., 139 King Street, St. Augustine, Florida 32084, as a necessary incident to fulfill the requirements of a Title Insurance Binder issued by it. C-7013

Documentary Tax Pd. $ 506.00
$ -0- Intangible Tax Pd.
Carl "Bud" Markel, Clerk St. Johns
County By: D.C.

FILED AND RECORDED IN PUBLIC RECORDS OF ST. JOHNS COUNTY, FLA.
1988 JAN 18 PM 2:17
Carl "Bud" Markel
CLERK OF CIRCUIT COURT

Apply for Exemptions

Apply for Exemptions

Homestead Compliance

This form is not a Homestead Exemption application. To apply online for homestead and related exemptions, please click here.

Homestead Compliance

2026 TRIM Notice

2026 TRIM Notice (PDF)

Summary

Parcel ID	1370900000
Location Address	WATSON RD SAINT AUGUSTINE 32086-0000
Neighborhood	M&B Wildwood/Datil Pepper area (DEV) (6841.69)
Tax Description*	18 SW1/4 OF SW1/4 OR5565/1205 ***The Description above is not to be used on legal documents.**
Property Use Code	Timberland 80-89 (5500)
Subdivision	N/A
Sec/Twp/Rng	13-8-29
District	County (District 300)
Millage Rate	13.4686
Acreage	40.000
Homestead	N

No Image Available

Owner Information

TRUST NO. OWR D: 5-4-2022	LAND TRUST SERVICE CORPORATION TRUSTEE
100%	0%
PO BOX 547945	PO BOX 547945
ORLANDO, FL 32854-0000	ORLANDO, FL 32854-0000

Map



Valuation Information

Assessed Year	2026
Building Value	$0.00
Extra Features Value	$0.00
Total Land Value	$1,344,400.00
Agricultural (Assessed) Value	$15,888.00
Agricultural (Market) Value	$1,344,400.00
Just Market	**$1,344,400.00**
Total Deferred	$0.00
Assessed Value	**$15,888.00**
Total Exemptions	$0.00
Taxable Value	**$15,888.00**

Values listed are from our working tax roll and are subject to change. Exemption and taxable values shown reflect County-level assessment.

Historical Assessment Information

Year	Building Value	Extra Feature Value	Total Land Value	Ag (Market) Value	Ag (Assessed) Value	Assessed Value
2025	$0	$0	$1,344,400	$1,344,400	$15,952	$15,952
2024	$0	$0	$1,344,400	$1,344,400	$15,952	$15,952
2023	$0	$0	$384,400	$384,400	$15,952	$15,952
2022	$0	$0	$380,000	$0	$0	$209,000
2021	$0	$0	$190,000	$0	$0	$190,000
2020	$0	$0	$190,000	$0	$0	$190,000
2019	$0	$0	$190,000	$0	$0	$190,000
2018	$0	$0	$190,000	$0	$0	$190,000
2017	$0	$0	$190,000	$0	$0	$190,000
2016	$0	$0	$190,000	$0	$0	$190,000
2015	$0	$0	$190,000	$0	$0	$190,000

Land Information

Use Description	Front	Depth	Total Land Units	Unit Type	Land Value
Timberland 80-89	0	0	38.4	AC	$15,744
Timberlands Wetlands	0	0	1.6	AC	$144
Market Ag Uplands	0	0	38.4	AC	$1,344,000
Market Ag Wetlands	0	0	1.6	AC	$400

Sale Information

By clicking the below links, you will leave the Property Appraiser's Website and be redirected to the St. Johns County Clerk of Court

Recording Date	Sale Date	Sale Price	Instrument Type	Book	Page	Qualification	Vacant/Improved	Grantor	Grantee
5/25/2022	5/23/2022	$475,000.00	WARRANTY DEED	5565	1205	U	V	GONZALEZ LEOPOLDO B	TRUST NO. OWR D: 5-4-2022
	1/1/1988	$0.00		770	1538	U	V		GONZALEZ LEOPOLDO B
	1/1/1988	$92,000.00		770	1538	Q	V		
	3/1/1985	$0.00		670	525	U	I		
	1/1/1977	$130,000.00		340	760	Q	V		

No data available for the following modules: Sales Questionnaire Form, Exemption Information, Building Information, Sketch Information, Extra Feature Information.

The St. Johns County Property Appraiser's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation.
| User Privacy Policy | GDPR Privacy Notice
Last Data Upload: 9/11/2026, 3:56:56 AM

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SOUTHERN LAND
MANAGEMENT SERVICES

Bona Fide Agricultural Purpose Analysis

Executive Summary: Pete Legeza requested an analysis regarding the historical and continued use of one parcel in St. Johns County for compliance with section 193.461, Florida Statutes. Based upon my professional experience as a forest management expert in addition to my first-hand knowledge of the parcel, it is my professional opinion that the parcel meets the statutory criteria as it has been used as an active timber farm for at least the past seventy years, the property value is commensurate of other agricultural lands, the size of the property, and standard agricultural practices have been utilized.

Background: I currently serve as Principal of The Southern Land Management Services, LLC and previously worked for Rayonier. During my career with Rayonier, I managed timber properties in St. Johns County and four other Florida counties, including Rayonier timberlands located immediately west and south of the property referenced herein. My resume is attached as **Attachment 1**.

Throughout my career, I have managed all aspects of forestry operations, with expertise in timber harvesting, silviculture, timber establishment, road and firebreak maintenance, site preparation, and related forestry activities. I am thoroughly familiar with accepted and industry-standard practices for commercial timber farming and forest management in Florida. During my tenure with Rayonier, I was directly responsible for the planting, maintenance, management, and harvesting of timber across hundreds of thousands of acres and was responsible for the planting of more than 75,000,000 seedlings during my career with them.

In addition to my professional familiarity with the area, I have lived for many years in the neighborhood immediately adjacent to the subject property and have hunted the adjoining timberlands as a member of a local hunt club. As a result of both my professional responsibilities and my longstanding personal familiarity with the surrounding lands, I am intimately familiar with the subject property, the adjoining timberlands, and the history and characteristics of forestry operations in this immediate area.

In preparing this analysis, I reviewed and evaluated extensive historical documentation concerning the forestry and silvicultural activities conducted on the parcel. These materials include historical aerial photographs, forest management plans, planting records, timber sale contracts, timber harvest and replanting records, agricultural classification (Greenbelt) applications, timber sale logs, correspondence with Greg Dunn, a Senior Forester with the State of Florida, detailed expense records documenting ongoing silvicultural activities, and

photographs and videos documenting forestry and silvicultural work performed on the subject parcels.

Together with my firsthand knowledge of the parcel individually and my analysis and review of the supporting documents, I firmly attest that the parcel has been in continuous use as a timber farm for at least the past 30 years, and because of such knowledge and expertise, the parcel meets the bona fide agricultural purpose criteria in section 193.461, Florida Statutes.

Overview of Timber Operations: Timber operations, unlike other forms of agricultural operations, do not require daily maintenance. Instead, they are operations that require steady investments over a 10-to-25-year period, and typically longer, as trees mature and ready for harvest. Once the initial investments have been made during the first few years as the new trees establish, the hands-on nature to maintain the property lessens as the trees mature over the next decade or more. During the period when trees have matured, the property owner, in consultation with forestry management professionals, will then evaluate when and how to conduct a harvest on all or portions of the property, and then start the process of replanting. Timber operations can consist of stands that are the same age (even-aged stand management) or varying groupings of mature and young trees (un-even stand management) depending on the type of harvesting and regeneration methods recommended by the management professionals. *See* **Attachment 2**. Thus, even if the first planting occurred 30 years ago, there can be clusters of trees ranging from 5 to 10 to 15 years depending on when the first harvest occurred and then when subsequent replanting took place.

Supporting Documentation	
Attachment	Description
1.	Billy Lipthrott Resume
2.	Uneven Aged Management - UF (https://programs.ifas.ufl.edu/florida-land-steward/forest-management/uneven-aged-management/#d.en.789357)
3.	Warranty Deed - Trust
4.	St. Johns County Agricultural Classification Application
5.	Gonzalez 2011 Harvest – Parcel 1370900000
6.	Longleaf Pine Regeneration – UF (https://ask.ifas.ufl.edu/publication/FR064)
7.	Florida Department of Revenue Agricultural Classification Guidelines
8.	Legeza Affidavit
9.	Geotagged Photos – Found at the following sharefile link: https://stearnsweaver.sharefile.com/d-s1dc40b3044614ecca76ceb67ae13b679
10.	2023 Timber Sale Agreement Amendment
11.	Vegetation Index 1984–2025 (USGS/NASA Landsat)
12.	USDA Aerials: Before and After the 2011 Harvest
13.	Forest Loss, 2001–2023 (Hansen Global Forest Change)
14.	USDA Aerials 2019–2023: Continuous, Undisturbed Regeneration
15.	LiDAR Canopy Height (USGS 3DEP, flown Nov 2018 – Mar 2019) and NLCD 2021 Land Cover
16.	Property Appraiser Internal Parcel Notes (Transcription)
17.	Forester's Opinion Letter
18.	2024/2025 Forestry Management Plan

Parcel ID No. 137090-0000 | Current Status: Agricultural Classification



Ownership and Classification History: Prior to the purchase of Parcel ID No. 137090-0000 by Trust No. 0WR dated May 4, 2022 (the "Land Trust"), Leopoldo Gonzalez owned the property. Mr. Gonzalez had owned the property since 1988 when he purchased it from Jean E. Byatt. *See* **Attachment 3**. Mr. Gonzalez never applied for an agricultural classification from the St. Johns County Property Appraiser's office despite the underlying use of the property as a timberland operation. Mr. Gonzalez continued to utilize the property as a timber operation as had the prior owner. Mr. Legeza, on behalf of the Land Trust, applied for agricultural classification to the St. Johns County Property Appraiser. *See* **Attachment 4**. The Property Appraiser approved the application after determining that the existing use of the property was an active timber operation and had been utilized as a timber operation for the previous 40 years.

Timber Management: During the time that Mr. Gonzalez owned the property, he maintained the property as was customary for a timber operation, including on-going silviculture maintenance. Mr. Gonzalez last harvested trees on the property in 2011. *See* **Attachment 5**. Mr. Gonzalez retained mature pine trees as part of the harvest to allow for natural regeneration and natural seeding.[1] The Florida Department of Revenue recognizes natural regeneration and natural seeding as a commonly accepted practice by timberland operations as a means to continue to maintain a productive timberland for classification and assessment purposes. *See* **Attachment 7**. Between 2011 and the Land Trust purchasing the property, Mr. Gonzalez continued to maintain the property as a timber operation and allowing for the stands to regenerate.

After the Land Trust purchased the property, Peter Legeza continued the maintenance of the property in line with common practices for silviculture management. *See* **Attachment 8**. Since Mr. Legeza began maintaining the property, in addition to other property in the vicinity, he thoroughly documented the on-going maintenance of the property as an agricultural operation. Attached as **Attachment 9** is a thorough and comprehensive geotagged atlas of dozens of

[1] Forestry management professionals accept natural regeneration and natural seeding as a commonly utilized and well-suited method for pine timber operations. *See* **Attachment 6**.

photographs throughout the property. Shortly before purchasing the property in May 2022, in March 2022, Mr. Legeza provided maintenance to the firebreaks, maintained timber roads and drainage ditches, in addition to maintaining other aspects of the property:





After the Land Trust purchased the property and since the last harvest occurred in 2011, the trees were mature enough to harvest for timber. As part of an amendment to a Timber Sale Agreement, Gator Timber and Land was contracted with to purchase and harvest nearly the entire 40 acres of the property. *See* **Attachment 10**.

Timeline of Property:

In addition to the factual history of the property as relating to its actual use, historical aerials of the property also demonstrate that it has been used as a timber operation.

Date	Source	What it shows
1984–2010	USGS/NASA Landsat (381 cloud-free scenes)	Parcel vegetation index stable and above the surrounding forest — a mature closed-canopy stand (**Attachment 11**)
Oct 6, 2010	USDA NAIP aerial	Closed mature pine canopy across all 40 acres (**Attachment 12**)
2011	USGS/NASA Landsat + Hansen Global Forest Change	Commercial timber harvest: 38.1 of 40 acres flagged as forest loss in 2011 (Hansen); parcel NDVI drops 0.186 while surrounding forest is unchanged (Landsat) (**Attachments 11 and 13**)
Oct 10, 2013	USDA NAIP aerial	Post-harvest condition: cleared stand with mature pines retained as seed trees — the regeneration method described by the forester (**Attachment 12**)
2013–2019	Landsat; NAIP 2015, 2017, 2019	Natural regeneration (**Attachments 11, 12, and 14**)
Nov 30, 2021 · Jan 17, 2023	USDA NAIP aerials	Regenerating stand, no clearing or development; five weeks before the 2022 assessment date and two months before the county's 2023 inspection (**Attachment 14**)
Winter 2018–19	USGS 3DEP LiDAR	94% of parcel under woody vegetation >2 m; retained seed trees 10–20 m tall (**Attachment 15**)
2021	USGS NLCD	99.9% of parcel classified forest / woody wetland (**Attachment 15**)

Date	Source	What it shows
Mar 28, 2023	St. Johns County Property Appraiser	Agricultural classification approved March 28, 2023 — the DR-482 Record of Action box 1 is checked ("Application approved and all lands are classified agricultural"), signed by the Chief Appraiser; the cover letter's boilerplate reads "all or part of this property as indicated on your attached application"; DR-482 declares timberland 40 years (**Attachment 4**)
Jan 2022 – Jul 2023	Property Appraiser internal notes	"WATSON – FULLY TREED"; aerial review Jan 2022 (roll inspection date 01/2022); ag application approved (**Attachment 16**)
Apr 2024 · Mar 2025 · Mar 2026	Property Appraiser agricultural appraisers (internal notes)	"AG OK FOR TIMBER FOR 2024"; "2025 AG USE IS FOR TIMBER"; "2026 AG USE IS FOR TIMBER PER AERIAL REVIEW" — the county's agricultural appraisers verified timber use by aerial review in each year, and the 2025 notes describe the seed-tree cut and natural regeneration (**Attachment 16**)
Mar 2022 – present	Professional forester (B. Lipthrott, 35 yrs; Rayonier)	Personal observation of spraying, ditch cleaning, road maintenance, harvesting, replanting, seed-tree retention; opinion: bona fide commercial timber operation ≥5 and ≥20 years (**Attachment 17**)
2023–2026	DOR certified rolls 2023, 2024, 2025; 2026 county roll	Classified timberland (use code 055, site index 80–89) every year; county inspection dates 04/2024 and 03/2025 on the roll

Statutory Analysis:

- *The length of time the land has been so used.* The property has been utilized as a timber operation going back decades. This is evidenced by the on-going use of the property as a timber operation by the Land Trust, the fact that a harvest of trees occurred in 2011, and the fact that prior to the purchase of the property by Mr. Gonzalez, the use of the property continued as a timber operation. The average cutting cycle for pine timber operations range from 10 to 25 years, and thus the time between harvests is commensurate with other operations. *See* Attachment 2.

- *Whether the use has been continuous.* The property has been continuously operated as a timber operation going back decades. The last harvest occurred in 2011 and the property has been allowed to naturally regenerate and naturally seed as is common and customary practice for a timber operation. As previously mentioned, the cutting cycle for timber operations ranges from 10 to 25 years. Since it has only been 15 years since the last cutting, it is clear that the property is still growing trees until they are mature enough for a profitable cutting.

- *The purchase price paid.* The purchase price of the property was $475,000.00, or roughly $11,000 per acre, which is comparable to the purchase price of agricultural lands not entitled for development.

- *Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.* The size of the property is 40 acres, which is a typical size for a timber operation.

- *Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.* The property has been routinely used as a timber operation going back decades. The prior owner purchased the property in 1988 and continued utilizing it as a timber operation until he sold the property to the Land Trust in 2022. The prior owner last harvested the property in 2011 and then allowed the property to naturally regenerate and naturally seed, as is a custom timber practice. Since allowing the property to naturally regenerate in 2011, the property had many mature trees ready for harvest. The Land Trust, since purchasing the property, has maintained it as a timberland operation, including commissioning a management plan, and has readied the property for a harvest. *See* **Attachment 18.**

Conclusion: Parcel ID No. 137090-0000 has been an active and continuous timber operation since at least 1988. The purchase price and size of the property is commensurate of typical timber operations, and the prior and current owner have demonstrated their efforts to sufficiently and adequately maintain the property as a timber operation. This has thoroughly documented through the historical use of the property through aerial imagery and the prior owners documentation of timber operations on the property, including the harvest and purchasing of timber and the intent to naturally reseed the property. Since the Land Trust's purchase of the property, Mr. Legeza continued to maintain the property as a timber operation, which has been well-documented. Because of the history of the property, it is clear that the property has continuously been used for a bona fide agricultural purpose from 1988 to present day.

Billy Lipthrott

Forestry Consultant & Land Resource Management Professional

St. Augustine, Florida | (904) 669-6114 | southernlandmanagementservices.com

Professional Summary

Forestry and land resource management professional with more than 35 years of experience, including 31 years with Rayonier in North Florida. Former Rayonier Resource Land Manager / Land Resource Unit Manager and current principal and forestry consultant with Southern Land Management Services, LLC. Experience spans timber sales, stand establishment and regeneration, inventory and appraisal, thinning and harvest planning, storm response, contractor oversight, forest access and drainage, and silvicultural Best Management Practices.

Professional Experience

Southern Land Management Services, LLC | St. Augustine, Florida

Principal & Forestry Consultant | 2025-Present

- Provide site-specific consulting for private landowners in North Florida and Southern Georgia, evaluating soil, drainage, landscape, understory, stand condition, and ownership objectives.
- Plan and administer timber sales, including inventory and readiness review, bid packages, buyer outreach, contracts, scale-ticket reconciliation, and closeout.
- Direct reforestation, thinning and rotation planning, storm salvage, harvest oversight, road and culvert work, contractor coordination, and BMP / SMZ compliance.

Rayonier | North Florida

Resource Land Manager / Land Resource Unit Manager | 31 years

- Sold and stewarded timber across ten North Florida counties: St. Johns, Putnam, Clay, Marion, Union, Columbia, Baker, Nassau, Flagler, and Suwannee.
- Managed stand establishment, site preparation, planting, vegetation control, thinning, harvest, regeneration, roads, drainage, and long-term rotations.
- Planted nearly 100 million seedlings and guided stands through two full timber rotations during a forestry career spanning more than 35 years.
- Provided professional guidance on timber inventory, harvest economics, land clearing, and small-tract wood utilization while serving in land resource management.

Core Forestry Qualifications

- Silviculture: planted and natural regeneration; genetics; site preparation; release; thinning; final harvest; rotation planning.
- Timber transactions: inventory and appraisal; market timing; bid packages; buyer coordination; contracts; scale tickets; closeout.
- Field operations: harvest and contractor oversight; storm salvage; roads, access, drainage, and culverts; final inspection.
- Stewardship and regional practice: Florida BMPs, streamside management zones, NOI coordination, and operating knowledge across ten North Florida counties and Southern Georgia.

Education

Forestry Studies | LCCC
1988-1990

Selected Professional Contributions

- Supported a 2013 peer-reviewed forest management and regional water-yield study using stand data from the Hargrove Pasture parcel in Flagler County.
- Provided professional guidance in 2016 and 2019 on timber inventory, sale feasibility, land clearing, and wood utilization.
- Managed and represented Rayonier timberland interests in Flagler County as part of broader North Florida responsibilities.

Certification and Signature

I have reviewed this professional resume and certify that it accurately summarizes my education, experience, responsibilities, and professional contributions to the best of my knowledge.

W. B. Lipthrott — August 21, 2026

Billy Lipthrott - Signature | Date

- HOME
- About
- Directory
- Bulletin Board
- Management
  - Fire
  - Florida Silviculture BMPs
  - Forest Certification Programs
  - Forest Inventory
  - Forest Management Plan
  - Other Enterprises and Values
  - Technical & Cost-share Assistance
  - Timber Management
  - Uneven-aged Management - A "Natural" Approach to Timber
  - Vegetation Management - Southern Region Extension Forestry Site
  - Wildland-Urban Interface
- Resources
  - Assessement of Current Conditions
  - Bottomland Forest Ecosystems
  - Upland Forest Ecosystems
  - Forest Inventory
  - Insects & Diseases
  - Invasive Species
  - Soils
  - Trees of Florida (4-H Forest Resources)
  - General Resources
- Planning & Assistance
  - Forest Management Plan
  - Financial Planning: Taxes and Greenbelt
  - Succession and Estate Planning
  - Conservation Easements
  - Technical & Cost-share Assistance
  - Environmental Regulations
  - Opportunities
  - Wildland-Urban Interface

Florida Land Steward

Florida Land Steward



Uneven-aged Management - A "Natural" Approach to Timber

With timber prices down for many products, less interest in investing in costly regeneration after harvest, and greater interest in a more natural approach to forest management, many landowners are looking for alternatives to the traditional plant, thin and harvest approach of timber management. Uneven-age management is an alternative that sustains the forest cover, provides income at more frequent intervals, minimizes regeneration costs and provides many wildlife habitat and recreational benefits.

An **uneven-aged stand** is a group of trees that differ significantly in ages; by convention, the spread of ages exceeds 25% of the planned life span for an age class.

In uneven-aged management, we remove mature trees, or groups of them, leaving gaps and young trees to grow, allocating a portion of the growing space to regeneration.

To contrast, we remove all of the trees when harvesting an even-aged stand in order to allocate all of the growing space to regeneration. When growing southern pines for timber, an even-aged management scheme is commonly used. To see the advantages and disadvantages associated with using these reproduction methods, visit our Even- vs. Uneven-Aged Reproduction Methods section.

In both cases, we are opening up a temporary void in the ecosystem so that the space can be occupied by a new age class to replace the one removed in the harvest.

For more information on converting an even-aged stand to uneven-age, read the University of Florida Extension Publication, Opportunities for Uneven-age mangement in second growth longleaf pine stands in Florida.

- Structure Of An Uneven-Aged Stand +
- The Selection System +
- Even Vs. Uneven-Aged Reproduction Methods —

Even- and uneven-aged reproduction methods have several advantages and disadvantages associated with them. When choosing a reproduction method it is first necessary to determine:

- what you seek
- what species and stand conditions will satisfy your objectives
- the type of stand you want, given the species sought or uses intended
- what physical or economic constraints you face in achieving the desired results

EVEN-AGED		UNEVEN-AGED	
Advantages	**Disadvantages**	**Advantages**	**Disadvantages**
Allows almost complete control over stand establishment	Supply of seed or seedlings must come from outside of the stand to be established, unless shelterwood or seed tree reproduction methods are employed	Seed supply comes from the residual stand, ease and certainty of natural regeneration with some species (especially loblolly)	Depending on species, control over stand establishment may be more difficult to achieve
Less root competition in the regenerated stand	Higher potential for damaging erosion to occur	Lower potential for damaging erosion to occur	Dependign on size of cuts and species, may be more root competition in the residual stand

Suitable for regenerating shade-intolerant tree species.	Shade-tolerant species may be overly exposed	Depending on size of cuts and species, may be suitable for regenerating shade-tolerant tree species	Depending on size of cuts and species, may not be suitable for regenerating shade-intolerant tree species
Enables use of genetic improvements, if necessary, when planted	Usually less biologically diverse, particularly young stands	Usually more biologically diverse	May be difficult to use genetic improvements, if necessary
Relatively simple to achieve a balanced, sustained yield of forest products	Modest income at thinnings, significant income only at final harvest	Growth capacity of site can be converted to revenue at short intervals	More challenging to to achieve a balanced, sustained yield of forest products
	Costly site preparation, including use of pesticides and heavy equipment, is usually necessary	Site preparation is usually unnecessary	
	May be higher risk of disease, insect problems, and wildfire	Depending on density and other variables, may be lower risk of disease, insect problems, and wildfire	

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Instr #2022053104 BK: 5565 PG: 1205, Filed & Recorded: 5/25/2022 3:06 PM #Pgs:2
Brandon J. Patty,Clerk of the Circuit Court and Comptroller St. Johns County FL Recording $18.50 Doc. D $3,325.00

LAND TITLE of America

Prepared by:
Lynette Snell
Land Title of America, Inc.
2495 US Highway 1 South
Saint Augustine, FL 32086
File Number: 22-713-JM

Parcel ID: 137090-0000

Warranty Deed

This Indenture made this **23rd day of May, 2022** BETWEEN **Leopoldo B. Gonzalez, a married man**, GRANTOR*, whose post office address is 412 Camelia Trail, St. Augustine, FL 32086, to **Trust No. 0WR dated May 4, 2022, Land Trust Service Corporation, a Florida Corporation, as Trustee**, with full power and authority, to protect, conserve, sell, lease, encumber or otherwise manage and dispose of said property pursuant to Florida Statutes 689.071 and 689.073, GRANTEE*, whose post office address is PO Box 186, Lake Wales, FL 33859.

Witnesseth, that said Grantor, for and in consideration of the sum of TEN AND 00/100'S ($10.00) Dollars and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the grantee and grantee's heirs forever the following described land located in the County of St. Johns, State of Florida, to-wit:

The SW 1/4 of the SW 1/4, of Section 13, Township 8 South, Range 29 East, St. Johns County, Florida.

Together with an easement for road purposes along the N 15 feet of the E 1/2 of the NW 1/4 of Section 24, Township 8 South, Range 29 East, St. Johns County, Florida.

Subject to Covenants, Restrictions, Easements and Reservations of record, if any; However, this reference does not operate to reimpose same; Subject to Zoning Ordinances that may affect subject property; Subject to Taxes for the year 2022 and Subsequent Years.

Grantor warrants that at the time of this conveyance, the subject property is not the Grantor's homestead within the meaning set forth in the constitution of the State of Florida, nor is it contiguous to or a part of a homestead property.

The interest of the beneficiaries under said trust is personal property. Persons dealing with the Trustee are not obligated to look to the application of purchase monies. The interest of the beneficiaries is solely in the rights, proceeds and avails of trust property, not in the title, legal or equitable, of said real estate. The liability of the Trustee under this deed and the trust agreement is limited to the assets of the trust and the Trustee hereunder has no personal liability whatsoever.

and said grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

*Singular and plural are interchangeable, as context requires.

In Witness Whereof, **Grantor**, has hereunto set grantor's hand and seal this day and year first above written.

Leopoldo B. Gonzalez, mbr.

Leopoldo B. Gonzalez

WITNESSES

Witness: LYNETTE SNELL

Witness: Jolene C. Marklyn

COPY

State of Florida
County of Saint Johns

THE FOREGOING INSTRUMENT was acknowledged before me by means of [X] physical presence or [ ] online notarization on **May 23, 2022** by **Leopoldo B. Gonzalez** who is or are personally known to me or has or have produced Driver's License(s) as identification.

[Seal]

Notary Public:_____
My commission expires:_____

LYNETTE A. SNELL
Commission # HH 111414
Expires March 30, 2025
Bonded Thru Troy Fain Insurance 800-385-7019

CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

ST. JOHNS COUNTY
PROPERTY APPRAISER
Eddie Creamer, CFA

PAP-CLRCPT
2023
STRAP: 1370900000
02/13/2018 V2

Approval of Agricultural Classification

TRUST NO. OWR D: 5-4-2022
PO BOX 186
LAKE WALES, FL33859-0000

March 28, 2023

Dear Property Owner:

A **2023 Land Classification Application** has been filed for the above-referenced parcel. Based on recent inspection, all or part of this property as indicated on your attached application has met the requirements for receiving Agricultural Classification as set forth in F.S.193 for the **2023** tax roll. Enclosed is a copy of your application for your records.

If this property continues to be used for a bona-fide agricultural purpose, your Agricultural Land Classification will automatically renew each year. If you no longer qualify for this classification, please notify the Property Appraiser's Office.

Should you have any questions or require any further information, please feel free to contact the Property Appraiser's Office.

Sincerely,

Brett Swearingen
Agriculture Appraiser

FLORIDA DEPARTMENT OF REVENUE

APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 12/00

Section 193.461, Florida Statutes

This form must be signed and returned on or before **March 1**.

The undersigned, hereby requests that the lands listed hereon, where appropriate, be classified as agricultural lands for property tax purposes, by the property appraiser of the county in which the lands are located.

Applicant name	TRUST NO. OWR	Return to (address of property appraiser)	4030 LEWIS SPEEDWAY ST. AUGUSTINE, FL 32084
Address	PO BOX 924 PONTE VEDRA BEACH, FL. 32004		
Phone	(904) 463-1514		
Parcel ID, legal description:	137090-0000		

Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use
Citrus		yrs
Cropland		yrs
Grazing land Number of livestock _____		yrs
Timberland	40	40 yrs
Poultry, swine, or bee yards		yrs
Other :		yrs

Agricultural Income from this Property
Complete for the past 4 years.

Year	Crop or Use	Gross Income	Expense	Net Income
20___				
20___				
20___				
20___				

Date purchased 5-23-22 Purchase price 475,000

Has a Tangible Personal Property Tax Return been filed with the county property appraiser for machinery and equipment? If yes, what name was the tangible return filed under? _____ ☐ yes ☑ no

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ yes ☑ no

Has the real property been zoned to a nonagricultural use at the request of the owner? ☐ yes ☑ no

As of January 1 of this year, 20___ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

I understand that the property appraiser may require supplemental and additional information, other than the application, and I am willing to comply with any reasonable request to furnish such information.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true. If prepared by someone other than the applicant, his/her declaration is based on all information of which he/she has any knowledge.

_____ 2-23-23
Signature Date

For Record Purposes Only This acknowledges receipt of your Application for Agricultural Classification of Lands on 2/24/23 (Date) for the above described property.

Bill L _____ for Eddie Creamer St. Johns
Signature County

Record of Action of County Property Appraiser

Check the appropriate box below.

☑ 1. Application approved and all lands are classified agricultural
☐ 2. Application disapproved and agricultural classification of lands denied on all lands
☐ 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

_____
Signature, property appraiser

Chief Appraiser 3/28/23
Date

ST. JOHNS COUNTY
PROPERTY APPRAISER
Eddie Creamer
Brett Swearingen

brett@sjcpa.us
PH (904) 827-5505

4030 Lewis Speedway, Suite 203
Saint Augustine, Florida 32084

www.sjcpa.us

Florida International Land & Timber Inc.

855 Winona Dr. Geneva, Fl. 32732
(888) 330-4366 Fax (407) 349-2700

NAME: Leopoldo Gonzalez

DATE: 4-12-11

DATE	TICKET	YARD STUMPAGE	TONS / WITH CULL	PRICE	AMOUNT
3/30	109176	G.P Ply	30.12	17	512.04
3/30	109212	G.P Ply	35.07	17	596.19
3/30	109238	G.P Ply	31.90	17	542.30
3/31	109286	G.P Ply	29.64	17	503.88
3/30	109213	G.P Ply	30.68	17	521.56
3/30	109237	G.P Ply	31.89	17	542.13
3/28	109115	G.P Ply	28.44	17	483.48
3/28	109100	G.P Ply	31.71	17	539.07
3/28	109084	G.P Ply	30.01	17	510.17
3/28	109097	G.P Ply	32.16	17	546.72
3/28	109114	G.P Ply	31.74	17	539.58
3/29	109145	G.P Ply	33.91	17	576.47
3/29	109158	G.P Ply	30.72	17	522.24
3/30	109198	G.P Ply	26.58	17	451.86
3/30	109220	G.P Ply	33.07	17	562.19
3/31	109317	G.P Ply	33.95	17	577.15
3/31	109296	G.P Ply	29.61	17	503.37
3/31	28508	Chip n Saw	30.92	9	278.28
3/28	28337	Chip n Saw	29.17	9	262.53
3/30	28470	Chip n Saw	30.10	9	270.90
				TOTAL	

Florida International Land & Timber Inc.

855 Winona Dr. Geneva, Fl. 32732
(888) 330-4366 Fax (407) 349-2700

NAME: Cont # 2

DATE: 4-12-11

DATE	TICKET	YARD STUMPAGE	TONS / WITH CULL	PRICE	AMOUNT
4/1	50188	Poles	32.98	25	824.50
3/29	50133	Poles	27.08	25	677.00
3/29	594441	Pulpwood	30.81	4	123.24
3/29	675821	Pulpwood	30.46	4	121.84
3/31	676298	Pulpwood	31.14	4	124.56
3/28	675453	Pulpwood	30.03	4	120.12
3/31	676080	Pulpwood	30.48	4	121.92
3/31	676081	Pulpwood	30.81	4	123.24
3/31	676188	Pulpwood	25.25	4	101.00
				TOTAL	12,179.53

Ace Pole Co., Inc.

P. O. Box 1323 • Waycross, Georgia 31502

50133

DEALER Roland Van Zant

PRODUCER Michael Hardee

TRACT (We Hauled) - Eunice Truckin

NO. PCS Shane Transmissian Poles

INBOUND DATE 3.29.11 TIME 11:27 Am

OUTBOUND DATE 3.29.11 TIME 11:35 Am

80,960 lbs

27,740 lbs.

SHIPPER 53,220

WEIGHER 26.61

Cords 9.67

Tons 27.08

912/449-4011

Ace Pole Co., Inc.

P. O. Box 1323 • Waycross, Georgia 31502

50188

DEALER Roland Van Zant

PRODUCER Hardee ~~Logging~~ Timber

TRACT Gonzales

NO. PCS Lg. 23

INBOUND DATE 04-01-11 TIME 06:54 AM

OUTBOUND DATE 04-01-11 TIME 07:07 AM

92360lb

27520lb

SHIPPER 64.840

WEIGHER 32.42

Cords 11.78

Tons 32.98

912/449-4011

Pulpwood

Georgia-Pacific Scale Ticket- P
Rec Location Palatka Chipmill
Ticket# 59441 Date 29-Mar-11
Auth. 7330192@ Badge# 280
Vendor Farelon & Sons Logging
Logger Slash
Hauler Farelon & Sons Logging
Tract Gonzales 733@192@
Landow
Count Saint Johns-FL
Foreste Doran, John D.
LoadSlip:
Trailer: MIKE
Sec.#
BOL#

Comme

Product Pine/Pulpwood/Top
InLine PP COMPLETE
In 89,44@ lbs 1 12:16 LMN
Out 27,82@ lbs 2 12:29 AUT
Net(before dockage):
61,62@lbs. 30.81@ tons

Dockage

Ty.	Rea	%	Lbs	
Deal			@ lbs	0.@@@tons
Logger			@ lbs	0.@@@tons
Tract			@ lbs	0.@@@tons
Adjusted Net			61,62@lbs	

1Ton=2@@@ lbs. 30.81@ tons
HAVE A GOOD DAY

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109317 Date 31-Mar-11
Auth. 73301920 Badge# 85
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 73301920
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: michael 4
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 4 INCOMPLETE

In 95,460 lbs 1 15:35 LEN
Ou 27,560 lbs 2 16:50 AU
Net(before dockage): 67,900lbs.
33.950 tons

Log 8' 17' 26' 35' 44' 53'
0 0 0 1 4 23
#Logs Ded: 3.00
#Logs Net: 78.00 Avg.Lbs. 871
Dockage

Ty.	Rea.	Dia.	Len	Qty	Lbs
L	KK	10	8	1	0
100					
L	SS	7	8	1	0
100					
L	SS	7	8	1	0
100					
L	VV	10	8	1	0
100					
T	CC	8	8	1	0
100					
L	CC	8	8	1	0
100					

Deal 0 lbs 0.000tons
Logger 0 lbs 0.000tons
Tract 0 lbs 0.000tons
Adjusted Net 67,900lbs
1Ton=2000 lbs. 33.950tons

HAVE A SAFE DAY "GO DAWGS!'

1

Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109296 Date 31-Mar-11
Auth. 7330192@ Badge# 103
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: Michael @3
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 4 INCOMPLETE

In 90,760 lbs 1 12:@4 WE
Ou 29,1@@ lbs 2 12:19 AU
Net(before dockage): 61,66@lbs.
30.83@ tons

Log 8' 17' 26' 35' 44' 53'
@ 2 5 6 2 8
#Logs Ded: 1.5@
#Logs Net: 49.@@ Avg.Lbs. 12@9

Dockage

Ty.	Rea.	Dia.	Len	Qty	Lbs
L	FF	15	8	1	87@
1@@					
L	KK	17	8	1	1,@9@
1@@					
L	KK	11	8	1	48@
1@@					

Deal @ lbs @.@@@tons
Logger 2,44@ lbs 1.22@tons
Tract @ lbs @.@@@tons
Adjusted Net 59,22@lbs
1Ton=2@@@ lbs. 29.61@tons

HAVE A SAFE DAY "GO DAWGS!'

Georgia-Pacific Scale Ticket # [illegible]

Rec Location Hawthorne Plywood
Ticket# [illegible] Date [illegible]
Auth. 73301920 Badge# [illegible]
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 73301920
Landow
County Saint Johns-FL
Forester Doran, Jon D.
LoadSlip
Trailers MICHAEL 4
Sec.#
BOL#
Avg Length

Common Spread

Product Large Fine
Pkline M/F [illegible]

In 93,700 lbs 1 12:23 LEN
Ou 27,560 lbs 2 12:47 HU
Net(before dockage): 66,140lbs.
33.07% tons

Log 5' 17' 23' 35' 45' 53'
0 0 0 0 0 0
#Logs Ded: 0.00
#Logs Net: 0.00 Avg.Los. 0
Dockage
Qty. Spec. Dia. Len. Pkg Lbs

Deal 0 lbs 0.000tons
Logger 0 lbs 0.000tons
Tract 0 lbs 0.000tons
Adjusted Net 66,140lbs
1Ton=2000 lbs. 33.070tons

HAVE A SAFE DAY "BO
DAWG!!

1
Georgia-Pacific Scale Ticket - A

Rec Location: Hawthorne Plywood
Ticket# - 497213   Date: 04-Jan-1
Scale: 78302720   Cooper   116
Vendor: Fiveton & Sons Logging
Logger: Michael Pardee Timber
Hauler: Fiveton & Sons Logging
Tract: Gonzales 72301920
Landow
County: Sabine Jones-FL
Forester: Doran, John D.
Loadslip:
Trailer: Kenny
Sec.#
Bold
Avg Length

Comment

Product: Large Fine
InLine: 3   INCOMPLETE

Tu   09/04/1 1:_   In: 1
Du   26,030 lbs 2   12:07   AM
Net(before dockage):   61,360lbs.
                              30.68Ø   tons

Log   8' 17' 26' 35' 44' 53'
             0   0   2   0   4   14
#Logs Deor: 1.50
#Logs Net: 65.66 Avg.Lbs.   934
                Dockage
Ty. Res.   Dia. Len Qty   Lbs
L   FF   15   8   1   0
100
L   SS   7   8   1   0
100
L   SS   7   8   1   0
100
Peel   0 lbs   0.000tons
Logger   0 lbs   0.000tons
Tract   0 lbs   0.000tons
Adjusted Net   61,360lbs
Trop=2000 lbs.   30.680tons

 HAVE A SAFE DAY "80
DAMGS!?

Georgia-Pacific Scale Ticket - D

Rec Location Hawthorne Plywood
Ticket# 16548 Date 01-04-11
Roll# 7A3D1Y2W Badge# 67
Vendor Farelon & Sons Logging
Logger Michael Hardee Fisher
Hauler Farelon & Sons Logging
Truck Gonzales 7A3D1Y2W
Landing
Country Saint Johns-FL
Forester Doran, Josh D.
Scaledby:
Trailer# Mike -
Scr.#
BOL#
Avg Length

Comment

Product Large Pine
InLine 4 INCOMPLETE

In 08/01 12:1
Out /1/11 10:36 AU
Net(before dockage): 59,280lbs.
 2...7 tons

Log 81 12" 26' 42" 44' 51'
 8 4 1 2 1 1

Gross Pcs 5.00
Gross Wgt 56.00 Avg.Lbs. 1186

Dockage

Typ Reas. Dia. Len Qty Lbs
L DS 7 8 1 0
1of
L SS 7 9 1 0
1pn
L AS 11 8 1 0
1bZ
L SC 7 8 1 0
1dd
Scale 0 lbs 0.000tons
Logger 0 lbs 0.000tons
Truck 0 lbs 0.000tons
Delivered Net 59,280lbs
Truckload Lbs. 59.64tons

HAVE A SAFE DAY "DL
DONALD"

Georgia-Pacific Scale Ticket - W

Rec Location: Hawkinsville Plywood
Ticket# 18758d Date 07-07-11
Auth. 7330Y920 Buyer# 03
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales Y3341920
Landing
County: Saint Johns-FL
Forester Doran, John L.
Loadslip
Trailer# Russell 04
Sect.#
Blk
Avg Length

Common

Product Large Pine
Incline 2 DUPLICATE

Tr Qty-W Lbs. Unit Lbs
02 27,460 lbs 2 14453 AU
Net(before dockage): 61,440lbs.
30.72T tons

Log 01 27 26 35 44 64
2 4 8 8 4 2

#Logs Dro: 0.00
#Logs Hes: 74.00 Avg.Lbs. 830

Dockage
Ty. Area. Dia. Len Qty Lbs
0 0 6 0

0
Deal 0 lbs 1.-Bird's
Logger 0 lbs 2.Weeds
Tract 0 lbs 3.Rotten
Adjusted Net 61,440lbs
1ton=2000 lbs. 30.720tons

HAVE A SAFE DAY "GO
DAWGS!"

1
Georgia-Pacific Scale Ticket - V

Rec Location Hawthorne Plywood
Ticket# [illegible] Date 03-Dec-[illegible]
Auth. T3301720 Badge# 103
Vendor Foreson & Sons Logging
Logger Michael Wardee Turner
Hauler Foreson & Sons Logging
Tract Gonzales T3301720
Landow
County Saint Johns-FL
Forester Doran, John L.
Loadslip
Trailer Richard 64
Sec.#
BULK
Avg Length

Cowan

Product Large Pine
Incine 3 INCOMPLETE

In 82,220 lbs t 9 2[illegible] [illegible]
Out [illegible] [illegible] [illegible]
Net [illegible] [illegible] [illegible]
[illegible] [illegible] tons

Log 3' 17' 26' 35' 44' 53'
  0 9 3 3 0 14
#Logs Ded. 3.00
#Logs Net 54.00 Avg.Lbs. 984
Dockage
Ty. Res. Dia. Len. Dwg Lbs
L 53 7 8 1 0
100
L 5[illegible] 7 8 1 0
100
L [illegible] 7 8 1 0
100
L 55 7 8 1 0
100
L 5[illegible] 7 8 1 0
100
L 5[illegible] 7 8 1 0
100
Deal 0 lbs 0.[illegible]tons
Logger 0 lbs 0.00tons
Tract 0 lbs 0.[illegible]tons
Adjusted Net 5[illegible],[illegible]lbs
Tics=2000 lbs. 26.5[illegible]tons

HAVE A SAFE DAY '[illegible]
SAVE!

8/4/05

1
Georgia-Pacific Scale Ticket - 0

Rec Location: Hawthorne Plywood
Ticket# 10721? Date 3u-n--?1
Auth. 7353?920 Gauge 15
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 73301920
Landow
County: Saint Johns-FL
Forester Doran, John D.
Loadslip:
Trailer: Axle 05
Sec.#
BOLH
Avg Length

Comment

Product Large Pine
Inline J INCOMPLETE

Gr 42,460 lbs 1 Tare Lbs
Go 34,720 lbs 2 ?7?86 NO
Net(before Dockage): 74,140lbs.
37.07? tons

Log 8' 17' 26' 35' 44' 53'
0 0 0 0 2 15
#Logs Sent 1.00
#Logs Recv 75.00 Avg.Lbs. 659
Dockage
Tg. Res. Dia. Len Chg Lbs
L 7F 8 8 1 0
100
L SS 7 8 1 0
100
L SS 7 8 1 0
100
L SS 7 8 1 0
100
Deal 0 lbs 0.00?tons
Logger 0 lbs 0.00?tons
Tract 0 lbs 0.00?tons
Adjusted Net 74,140lbs
1ton=2000 lbs. 37.07?tons

HAVE A SAFE DAY "BU
DAVID!"

IN

03-29-11 11:07 #0

03-29-11 11:07 #0

36880lb

44080lb

80,960

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676188

Off Load Location: 1 **Scaler:** sjm

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29497

Producer: M. Hardee Tbr **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 12 Pine - Treelength

Gross Wt Lbs:	78,460	**Time In:**	11:29:39	**Date In:**	03/31/2011
Tare Wt Lbs:	27,960	**Time Out:**	12:50:42	**Date Out:**	03/31/2011
Sub Total Lbs:	50,500	**Net Time:**	81 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.00		
Net Wt Tons:	25.25		

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676081

Off Load Location: 1

Scaler: sjm

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc.

Card #: 29459

Producer: M. Hardee Tbr

Truck/Trailer #:

Tract Name: TURNBALD

Source County: ST JOHNS, FL

P/O No: 00714 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	94,000	**Time In:**	05:18:18	**Date In:**	03/31/2011
Tare Wt Lbs:	30,780	**Time Out:**	06:14:30	**Date Out:**	03/31/2011
Sub Total Lbs:	63,220	**Net Time:**	56 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.80		
Net Wt Tons:	30.81		

OverWeight

Message: Please Clean Trailer!

Quality Index: 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676080

Off Load Location: 1

Scaler: sjm

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc.

Card #: 29485

Producer: M Hardee Tbr

Truck/Trailer #:

Tract Name: TURNBALD

Source County: ST JOHNS, FL

P/O No: 00714 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	89,560	**Time In:** 05:16:15		**Date In:**	03/31/2011
Tare Wt Lbs:	28,600	**Time Out:** 06:02:17		**Date Out:**	03/31/2011
Sub Total Lbs:	60,960	**Net Time:** 46 Minutes			
Rejected Tons:	0.00	**Reasons:**			
Overweight Tons:	0.00				
Net Wt Tons:	30.48				

OverWeight

Message: Please Clean Trailer!

Quality Index: 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 675453

Off Load Location: 1

Scaler: sjm

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29489

Producer: Michael Hardee Tbr **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00712 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	88,560	**Time In:**	05:51:27	**Date In:**	03/28/2011
Tare Wt Lbs:	28,500	**Time Out:**	06:27:34	**Date Out:**	03/28/2011
Sub Total Lbs:	60,060	**Net Time:**	36 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.00		
Net Wt Tons:	30.03		

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676298

Off Load Location: 1 **Scaler:** pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29482

Producer: Hardee **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	90,180	**Time In:**	17:45:48	**Date In:**	03/31/2011
Tare Wt Lbs:	27,900	**Time Out:**	18:22:10	**Date Out:**	03/31/2011
Sub Total Lbs:	62,280	**Net Time:**	36 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.00		
Net Wt Tons:	31.14		

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 675821

Off Load Location: 1

Scaler: pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc.

Card #: 29523

Producer: Hardee

Truck/Trailer #:

Tract Name: TURNBALD

Source County: ST JOHNS, FL

P/O No: 00714 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	90,280	**Time In:**	18:12:31	**Date In:**	03/29/2011
Tare Wt Lbs:	29,360	**Time Out:**	18:31:07	**Date Out:**	03/29/2011
Sub Total Lbs:	60,920	**Net Time:**	19 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.00		
Net Wt Tons:	30.46		

OverWeight

Message: Please Clean Trailer!

Quality Index: 0

Comments:

RTOC Contract #:

FLORIDA INTERNATIONAL
LAND & TIMBER INC.
855 WINONA DRIVE
GENEVA, FL 32732



Leopoldo Gonzalez
412 Camelia Tr.
Saint Augustine, FL.
0086

Florida International Land & Timber Inc.

855 Winona Dr. Geneva, Fl. 32732
(888) 330-4366 Fax (407) 349-2700

NAME: Leopoldo Gonzalez

DATE: 4-18-11

DATE	TICKET	YARD STUMPAGE	TONS / WITH CULL	PRICE	AMOUNT
	109686	G.P Plylog	29.82	$17	506.94
	109464	G.P Plylog	31.99	$17	543.83
	109441	G.P Plylog	32.28	$17	548.76
	109426	G.P Plylog	29.49	$17	501.33
	109505	G.P Plylog	31.44	$17	534.48
	109599	G.P Plylog	32.06	$17	545.02
	109571	G.P Plylog	34.35	$17	583.95
	109656	G.P Plylog	34.39	$17	584.63
	109693	G.P Plylog	26.25	$17	446.25
	50283	Poles	28.88	$25	722.00
	50284	Poles	31.09	$25	777.25
	50285	Poles	33.19	$25	829.75
	601073	Pulpwood	28.56	$4	114.24
	600946	Pulpwood	28.54	$4	114.16
	676993	Pulpwood	26.90	$4	107.60
	676784	Pulpwood	31.13	$4	124.52
	677002	Pulpwood	30.67	$4	122.68
	676780	Pulpwood	26.03	$4	104.12
	28615	Chip n Saw	31.34	$9	282.06
	28636	Chip n Saw	29.73	$9	267.57
	9991	Chip n Saw	33.87	$9	304.83
	10007	Chip n Saw	36.99	$9	332.91
	9996	Chip n Saw	28.63	$9	257.67
	10014	Chip n Saw	29.67	$9	267.03
				TOTAL	$ 9523.58

10007

INBOUND 102560 lb
10:10 AM
LOOP # 89
LOOP # 89

04-07-10

102560 lb GR
28580 lb TA
73980 lb NT

LBS. GROSS
LBS. TARE
LBS. NET

TATUM BROS. LUMBER CO., INC.

P.O. DRAWER A • LAWTEY, FL 32058
(904) 782-3690

Date 4/7/11

Dealer Tarelon & Son

Producer Michael Hinely

Tract

Driver

By

Cords

Tons 36.99

10014

INBOUND 88080 lb
02:38 PM
LOOP # 100
LOOP # 100

04-07-10

88080 lb GR
28740 lb TA
59340 lb NT

LBS. GROSS
LBS. TARE
LBS. NET

TATUM BROS. LUMBER CO., INC.

P.O. DRAWER A • LAWTEY, FL 32058
(904) 782-3690

Date 4/7/10

Dealer Taylor Log

Producer Taylor Hardy

Tract

Driver Driver

By

Cords

Tons 29.67

9996

INBOUND 86120 lb
10:58 AM
LOOP A 41
LOOP B 41

04-06-10

86120 lb GR
28860 lb TA
57260 lb NT

LBS. GROSS
LBS. TARE
LBS. NET

TATUM BROS. LUMBER CO., INC.

P.O. DRAWER A • LAWTEY, FL 32058
(904) 782-3690

Date 4/6/11

Dealer Hanlon & Son

Producer Morbeal Hardy

Tract

Driver

By

Cords

Tons 28.63

9991

INBOUND 97260 lb
02:46 PM
LOOP # 36
LOOP # 36

04-05-10

LBS. GROSS
97260 lb GR
LBS. TARE
29520 lb TA
LBS. NET
67740 lb NT

TATUM BROS. LUMBER CO., INC.

P.O. DRAWER A • LAWTEY, FL 32058
(904) 782-3690

Date 4-05-11

Dealer Jamie

Producer Michael Hardee

Tract

Driver Mike

By

Cords

Tons 33.87

Ace Pole Co., Inc.

P. O. Box 1323 • Waycross, Georgia 31502

50265

DEALER Roland Van Zant

PRODUCER Michael Hudee

TRACT Gonzales

NO. PCS Lg. 21

INBOUND DATE 04-09-11 TIME 06:42

OUTBOUND DATE 04-09-11 TIME 06:54

94800lb
28420lb

SHIPPER 66.380 12.06

WEIGHER 33.19

912/449-4011

Ace Pole Co., Inc.

P. O. Box 1323 • Waycross, Georgia 31502

50284

DEALER Roland VanZant

PRODUCER Michael Hardee

TRACT Gonzales

NO. PCS 19

INBOUND DATE 04-08-11 TIME 08:37 AM

OUTBOUND DATE 04-08-11 TIME 05:45 PM

89720lb

27540lb

SHIPPER 62,180 11.30

WEIGHER 31.09

912/449-4011

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109686 Date 07-Apr-11
Auth. 7330192@ Badge# 96
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: michael 02
Sec.#
BOL#
Avg Length

Commen Spread

Product Large Pine
InLine 8 INCOMPLETE

In 88,460 lbs 1 13:14 LEN
Ou 28,840 lbs 2 13:3@ AU
Net(before dockage): 59,640lbs.
29.820 tons

Log 8' 17' 26' 35' 44' 53'
@ @ @ @ @ @
#Logs Ded: 0.00
#Logs Net: 0.00 Avg.Lbs. @
Dockage
Ty. Rea. Dia. Len Qty Lbs
@ @ @ @
@
Deal @ lbs 0.000tons
Logger @ lbs 0.000tons
Tract @ lbs 0.000tons
Adjusted Net 59,640lbs
1Ton=2000 lbs. 29.820tons

HAVE A SAFE DAY "GO DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109693 Date 07-Apr-11
Auth. 7330192@ Badge# 85
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: mike @7
Sec.#
BOL#
Avg Length

Commen Spread

Product Large Pine
InLine NON INCOMPLETE

In 81,6@@ lbs 1 13:51 LEN
Ou 29,1@@ lbs 2 14:14 AU
Net(before dockage): 52,5@@lbs.
26.25@ tons

Log 8' 17' 26' 35' 44' 53'
@ @ @ @ @ @
#Logs Ded: @.@@
#Logs Net: @.@@ Avg.Lbs. @
Dockage
Ty. Rea. Dia. Len Qty Lbs

Deal @ lbs @.@@@tons
Logger @ lbs @.@@@tons
Tract @ lbs @.@@@tons
Adjusted Net 52,5@@lbs
1Ton=2@@@ lbs. 26.25@tons

HAVE A SAFE DAY "GO DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109656 Date 07-Apr-11
Auth. 73301920 Badge# 109
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 73301920
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: mike
Sec.#
BOL#
Avg Length

Commen Spread

Product Large Pine
InLine NON INCOMPLETE

In 97,420 lbs 1 8:56 WE
Ou 28,640 lbs 2 9:10 AU
Net(before dockage): 68,780lbs.
34.390 tons

Log 8' 17' 26' 35' 44' 53'
0 0 0 0 0 0
#Logs Ded: 0.00
#Logs Net: 0.00 Avg.Lbs. 0
Dockage
Ty. Rea. Dia. Len Qty Lbs

Deal 0 lbs 0.000tons
Logger 0 lbs 0.000tons
Tract 0 lbs 0.000tons
Adjusted Net 68,780lbs
1Ton=2000 lbs. 34.390tons

HAVE A SAFE DAY "GO DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109599 Date 06-Apr-11
Auth. 7330192@ Badge# 112
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: mike @2
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine NON INCOMPLETE

In 93,880 lbs 1 14:28 LEN
Ou 29,760 lbs 2 14:41 AU
Net(before dockage): 64,120lbs.
32.060 tons

Log 8' 17' 26' 35' 44' 53'
@ @ @ @ @ @
#Logs Ded: @.@@
#Logs Net: @.@@ Avg.Lbs. @
Dockage
Ty. Rea. Dia. Len Qty Lbs

Deal @ lbs @.@@@tons
Logger @ lbs @.@@@tons
Tract @ lbs @.@@@tons
Adjusted Net 64,120lbs
1Ton=2@@@ lbs. 32.060tons

HAVE A SAFE DAY "GO DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109571 Date 06-Apr-11
Auth. 7330192@ Badge# 116
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: mike
Sec.#
BOL#
Avg Length

Commen Spread

Product Large Pine
InLine NON INCOMPLETE

In 97,580 lbs 1 9:58 WE
Ou 28,880 lbs 2 10:09 AU
Net(before dockage): 68,700lbs.
34.350 tons

Log 8' 17' 26' 35' 44' 53'
@ @ @ @ @ @
#Logs Ded: @.@@
#Logs Net: @.@@ Avg.Lbs. @
Dockage
Ty. Rea. Dia. Len Qty Lbs

Deal @ lbs @.@@@tons
Logger @ lbs @.@@@tons
Tract @ lbs @.@@@tons
Adjusted Net 68,700lbs
1Ton=2@@@ lbs. 34.350tons

HAVE A SAFE DAY "GU
DAWGS!"

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109505 Date 05-Apr-11
Auth. 7330192@ Badge# 117
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: Mike @2
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 7 INCOMPLETE

In 93,@2@ lbs 1 1@:44 WE
Ou 3@,14@ lbs 2 11:@2 AU
Net(before dockage): 62,88@lbs.
31.44@ tons

Log 8' 17' 26' 35' 44' 53'
@ 6 @ 2 2 17
#Logs Ded: @.@@
#Logs Net: 66.@@ Avg.Lbs. 953
Dockage
Ty. Rea. Dia. Len Qty Lbs
@ @ @ @
@
Deal @ lbs @.@@@tons
Logger @ lbs @.@@@tons
Tract @ lbs @.@@@tons
Adjusted Net 62,88@lbs
1Ton=2@@@ lbs. 31.44@tons

HAVE A SAFE DAY "GO
DAWGS!'

Georgia-Pacific Scale Ticket- P
Rec Location Palatka Chipmill
Ticket# 60996 Date 07-Apr-11
Auth. 7330192@ Badge# 285
Vendor Farelon & Sons Logging
Logger Slash
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
Count Saint Johns-FL
Foreste Doran, John D.
LoadSlip:
Trailer: MIKE
Sec.#
BOL#

Comme

Product Pine/Pulpwood/Top
InLine PP COMPLETE
In 86,560 lbs 1 6:11 LBG
Out 29,480 lbs 2 6:28 AUT
Net(before dockage):
57,080lbs. 28.540 tons
Dockage
Ty. Rea / Lbs

Deal @ lbs 0.000tons
Logger @ lbs 0.000tons
Tract @ lbs 0.000tons
Adjusted Net 57,080lbs

1Ton=2000 lbs. 28.540 tons
HAVE A GOOD DAY

Georgia-Pacific Scale Ticket- P
Rec Location Palatka Chipmill
Ticket# 61073 Date 07-Apr-11
Auth. 7330192@ Badge# 258
Vendor Farelon & Sons Logging
Logger Loblolly
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
Count Saint Johns-FL
Foreste Doran, John D.
LoadSlip:
Trailer: MICHAEL
Sec.#
BOL#

Comme

Product Pine/Pulpwood/TL
InLine PP COMPLETE
In 86,260 lbs 1 9:46 LBG
Out 29,140 lbs 2 10:01 AUT
Net(before dockage):
57,120lbs. 28.560 tons
Dockage
Ty. Rea / Lbs

Deal @ lbs 0.000tons
Logger @ lbs 0.000tons
Tract @ lbs 0.000tons
Adjusted Net 57,120lbs

1Ton=2000 lbs. 28.560 tons
HAVE A GOOD DAY

Driver:

Truck(s):

Cycle: 4/ DM

/ 4/ DM

Load #: 2

Chainsaw #: 4

Vendor: [illegible] TIMBER INC

Source: [illegible]

Species: SW/HF

Conditions: Loading Log: Entire trees on load (20ft)

Tract:

Producer: [illegible]

[illegible] EE TIMBER INC

Delivered: [illegible]/2024

Price Code: [illegible]

Log/Avg Log: [illegible]

SW/HF: [illegible]

FOL (All Ref):

Gross: [illegible]

Defect:

Tare:

Net: [illegible] Tons

[illegible] Lbs

Init CAT:

Init PLF: [illegible]

VPLF:

Yard ID: [illegible]

[illegible] ID#: [illegible]

User: JGRIFFIN

Comments:



Driver:
Truck:
Date In:
Date Out:
Ticket #
Contract #
Vendor:
Load:
Destination:

Tract:
Producer: 620
HARVEE TIMBER INC
State/County:
Price Code:
Log/Avg Len:
AVG SED:
BOL (Alt Ref):
Gross:
Deduct:
Tare:
Net: 1134 Tons
Logs

Init PLF:
%PLF:

Yard ID:
Load ID#:
Scaler:
Comments:

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109426 Date 04-Apr-11
Auth. 7330192@ Badge# 88
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: mike 07
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 6 INCOMPLETE

In 88,540 lbs 1 11:07 LEN
Ou 29,360 lbs 2 11:21 AU
Net(before dockage): 59,180lbs.
29.590 tons

Log 8' 17' 26' 35' 44' 53'
@ 7 @ @ 4 18
#Logs Ded: 0.50
#Logs Net: 70.50 Avg.Lbs. 837
Dockage
Ty. Rea. Dia. Len Qty Lbs
L SS 7 8 1 200
100
Deal @ lbs 0.000tons
Logger 200 lbs 0.100tons
Tract @ lbs 0.000tons
Adjusted Net 58,980lbs
1Ton=2000 lbs. 29.490tons

HAVE A SAFE DAY "GO
DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109441 Date 04-Apr-11
Auth. 73301920 Badge# 110
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 73301920
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: Michael 02
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 6 INCOMPLETE

In 93,260 lbs 1 13:26 WE
Ou 28,700 lbs 2 13:42 AU
Net(before dockage): 64,560lbs.
32.280 tons

Log 8' 17' 26' 35' 44' 53'
0 5 0 0 5 17
#Logs Ded: 1.00
#Logs Net: 67.50 Avg.Lbs. 956
Dockage
Ty. Rea. Dia. Len Qty Lbs
L SS 7 8 1 0
100
L SS 7 8 1 0
100
Deal 0 lbs 0.000tons
Logger 0 lbs 0.000tons
Tract 0 lbs 0.000tons
Adjusted Net 64,560lbs
1Ton=2000 lbs. 32.280tons

HAVE A SAFE DAY "GO DAWGS!'

1
Georgia-Pacific Scale Ticket - W

Rec Location Hawthorne Plywood
Ticket# 109464 Date 04-Apr-11
Auth. 7330192@ Badge# 1@@
Vendor Farelon & Sons Logging
Logger Michael Hardee Timber
Hauler Farelon & Sons Logging
Tract Gonzales 7330192@
Landow
County: Saint Johns-FL
Forester Doran, John D.
LoadSlip:
Trailer: michael 1
Sec.#
BOL#
Avg Length

Commen

Product Large Pine
InLine 6 INCOMPLETE

In 90,980 lbs 1 16:27 LEN
Ou 27,@@@ lbs 2 16:41 AU
Net(before dockage): 63,980lbs.
31.99@ tons

Log 8' 17' 26' 35' 44' 53'
@ @ @ @ 1 23
#Logs Ded: 1.50
#Logs Net: 70.@@ Avg.Lbs. 914
Dockage

Ty.	Rea.	Dia.	Len	Qty	Lbs
L	SS	7	8	1	@
1@@					
L	SS	7	8	1	@
1@@					
L	SS	7	8	1	@
1@@					

Deal @ lbs @.@@@tons
Logger @ lbs @.@@@tons
Tract @ lbs @.@@@tons
Adjusted Net 63,980lbs
1Ton=2@@@ lbs. 31.99@tons

HAVE A SAFE DAY "GO DAWGS!'

Ace Pole Co., Inc.

P. O. Box 1323 • Waycross, Georgia 31502

50283

DEALER Roland Van Zant

PRODUCER Michael Hardee

TRACT Gonzales

NO. PCS (We Hauled) Shane — Transmission Poles

INBOUND DATE 4-7-11 TIME 5:21 PM

OUTBOUND DATE TIME

85,500

27,740 lbs

SHIPPER 37,760 — 10.50

WEIGHER — 28.88

912/449-4011

Micheal Hardee

Transmission Poles

04-07-11

450801b

04-07-11

404201b

85,500

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676780

Off Load Location: 1

Scaler: pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29517

Producer: Hardee **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 12 Pine - Treelength

Gross Wt Lbs:	82,560	**Time In:**	05:15:12	**Date In:**	04/05/2011
Tare Wt Lbs:	30,500	**Time Out:**	07:20:15	**Date Out:**	04/05/2011
Sub Total Lbs:	52,060	**Net Time:**	125 Minutes		

Rejected Tons: 0.00 **Reasons:**

Overweight Tons: 0.00

Net Wt Tons: 26.03

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 677002

Off Load Location: 1 **Scaler:** pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29479

Producer: Hardee **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 12 Pine - Treelength

Gross Wt Lbs:	91,660	**Time In:**	04:57:32	**Date In:**	04/06/2011
Tare Wt Lbs:	30,320	**Time Out:**	06:35:36	**Date Out:**	04/06/2011
Sub Total Lbs:	61,340	**Net Time:**	98 Minutes		

Rejected Tons:	0.00	**Reasons:**	
Overweight Tons:	0.00		
Net Wt Tons:	30.67		

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676784

Off Load Location: 1 **Scaler:** pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29469

Producer: Hardee **Truck/Trailer #:**

Tract Name: TBOLD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 11 Pine - Double-bunk

Gross Wt Lbs:	90,180	**Time In:**	05:33:44	**Date In:**	04/05/2011
Tare Wt Lbs:	27,920	**Time Out:**	07:32:19	**Date Out:**	04/05/2011
Sub Total Lbs:	62,260	**Net Time:**	119 Minutes		

Rejected Tons: 0.00 **Reasons:**

Overweight Tons: 0.00

Net Wt Tons: 31.13

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

ORIGINAL TICKET

Rayonier

Wood Procurement LLC

Fernandina Division
Foot of Gum Street
Fernandina Beach, FL 32034

(904) 277-1393

Scale Ticket #: 676993

Off Load Location: 1

Scaler: pjb

Supplier No: 232 **Name:** Great South Tbr & Lbr, Inc. **Card #:** 29507

Producer: Hardee **Truck/Trailer #:**

Tract Name: TURNBALD **Source County:** ST JOHNS, FL

P/O No: 00714 **Category:** 12 Pine - Treelength

Gross Wt Lbs:	80,840	**Time In:**	04:49:19	**Date In:**	04/06/2011
Tare Wt Lbs:	27,040	**Time Out:**	07:14:09	**Date Out:**	04/06/2011
Sub Total Lbs:	53,800	**Net Time:**	145 Minutes		

Rejected Tons: 0.00 **Reasons:**

Overweight Tons: 0.00

Net Wt Tons: 26.90

OverWeight

Message: Please Clean Trailer! **Quality Index:** 0

Comments:

RTOC Contract #:

Longleaf Pine Regeneration

Chris Demers, Alan Long, and Patrick Minogue

Longleaf pine (*Pinus palustris*) has many favorable characteristics for landowners who have long-term, multiple-use resource management objectives. Of all the southern pine species, longleaf pine is the most insect-, disease-, and fire-resistant and has the greatest longevity. When burned regularly, longleaf pine forests develop a stable grass savannah ecosystem, providing ideal habitat for many plants and animals.

Longleaf pine is a pioneer species on a variety of sites but is intolerant of competition and flooding during its grass stage, when it appears like a clump of grass. Historically, fire and moisture have been the principal factors controlling longleaf distribution within its natural range. In the lower Coastal Plain longleaf grows on sandy, well-drained to excessively well-drained soils where loblolly or slash pine perform more poorly. Fire removes competing vegetation, exposing the bare soil necessary for successful seedling establishment. In the historic fire-dominated longleaf pine grass savannah ecosystem, relatively stable plant communities are characterized by an overstory of uneven-aged, widely spaced longleaf pines and fire-tolerant oaks such as bluejack oak (*Quercus incana*) and turkey oak (*Quercus laevis*) and a predominate ground cover of bunch grasses such as wiregrass (*Aristida beyrichiana*) and bluestems (*Andropogon* spp.) which facilitate ignition and spread of periodic fires (Landers 1991). It is interesting to note that, despite this tree's performance on high, dry ground, its Latin name means "swamp pine." It does grow sparsely in wet areas as well.

Artificial Regeneration

Options for artificial regeneration include planting bareroot or containerized seedlings or direct seeding. Control of pine stocking (density) is best when seedlings are planted and container-grown seedlings generally provide the best survival rate. However, direct seeding may be a viable option for some situations, such as regenerating relatively small areas.

Site Preparation

Longleaf pine is very intolerant of shade and is difficult to regenerate successfully without vegetation control. Vegetative competition around seedlings must be kept at a minimum until an adequate number of seedlings emerging from the grass stage are at least as tall as the competition. The choice of site preparation methods before planting longleaf seedlings or direct seeding will depend on the regeneration technique used, site conditions and your management goals.

At the very least, prepare areas for direct seeding by first performing a prescribed burn. Disking also enhances seeding establishment by exposing mineral soil and reduces competing vegetation for a short period of time. Most site conditions require more extensive site preparation techniques to increase the likelihood of success.

The most common situations encountered are recently harvested forest sites and conversion of old fields and pastureland. On recently harvested forest sites control of hardwoods prior to planting is critical and is accomplished by the use of machinery, fire, and herbicides, most often in some combination. Residual standing hardwoods should be removed with heavy machinery such as a root rake or controlled using individual stem herbicide treatment such as imazapyr or triclopyr amine "hack and squirt" (Table 1). However, the greatest challenge to longleaf reforestation is controlling the hardwood "root mat", an extensive and long-established interconnected root system from which dense stands of hardwood stems quickly overtop planted longleaf while they remain in the grass stage. Intensive mechanical site preparation such as root-raking, piling, and burning piles provides hardwood control; whereas, low-intensive mechanical site preparation such as chopping and burning generally increases hardwood competition because the disturbance promotes sprouting (Lowery and Gjerstad, 1991). Generally, the use of broadcast site preparation herbicide treatment provides better hardwood control and at a lower cost than the use of machinery (Lowery and Gjerstad, 1992, Dickens et al. 2008, Dickens et al. 2018). Following herbicide treatment, broadcast site preparation burning is often done to improve hand or machine planting access. V-blade planters are used to improve machine planting access by pushing debris away from the planted row. Common broadcast herbicide treatments for control of hardwoods prior to planting longleaf are summarized in Table 1.

On old fields and pastures ripping will help break hardpans (compacted soil layers) and scalping a narrow (1–2 ft) strip, about 2 to 3 inches deep, along the planted row will break up the sod and improve the effectiveness of the planting machine in setting the seedlings with good soil contact. Scalping and ripping are usually done following the contour on sloping land to avoid erosion problems. It is best to rip the soil during dry periods in the summer to obtain good soil fracture and well in advance of the planting season, so that eventually rain will settle the soil prior to planting in the late fall or winter. When planting into established grass sod, the most effective practice is to deaden the sod with glyphosate herbicide (Table 1) either by broadcast application or by treating a 5–6 ft wide band centered on the planted row *prior to planting*. Herbicide control of grasses is very important for successful longleaf establishment, and glyphosate is most effective when applied during periods of active grass growth. Disking established sod prior to planting is not recommended because it makes herbaceous vegetation control after planting very difficult.

The best results are obtained when vegetation is managed both before and after planting. During the first and sometimes the second growing season following planting, selective herbicides are used to control grasses and broadleaf weeds (herbaceous weed control). This practice significantly improves seedling survival and accelerates seedling growth rates by reducing the period that seedlings remain in the grass stage by one or more years. For longleaf plantations in the sandy soils of the Coastal Plain, hexazinone and sulfometuron methyl are the most commonly used herbicides for herbaceous weed control (Table 1). These herbicides may be applied directly over planted seedlings safely when care is taken to ensure the proper herbicide rate is applied and labeled method is followed. These herbicides provide pre-emergence weed control (preventing weed development) or early post-emergent control (effective on very small newly emerged weeds) and are generally applied during the last week of March though the first two weeks of April. Sulfometuron is not effective on established weeds, but hexazinone is effective on established weeds (post-emergence). Pine tolerance to these herbicides is best when seedlings have initiated new root growth following transplanting. Many growers excavate a few trees prior to herbicide application to check for new roots, which are white in color.

Recent "State Special Local Need Registrations" (SLNR) in AL, FL, GA, LA, MS, NC, TX, and VA for aminopyralid herbicide (Milestone®) have improved options for post-emergence applications in newly planted and young longleaf plantations (Table 1). This selective herbicide may be applied over-the-top of longleaf seedlings to control broadleaves, blackberry, other vines, and provides some hardwood brush suppression. Effectiveness is best in spring or early summer, but it may be applied later in the growing season. A single annual application may be made starting 2 months after planting, with treatments typically made during the first or second growing seasons when seedlings are in the grass stage. Note that this herbicide may damage pines during growth flush of the apical leader as longleaf trees emerge from grass stage and this timing should be avoided. The SLNR labels for LA, MS, TX, and VA have a specific recommendation for a tank mix with imazapyr (Arsenal® AC) which will improve hardwood brush control.

Once seedlings are established, a prescribed burning program is a natural and cost-effective means to manage hardwood vegetation and also shift the ground cover to grass savannah species which provide desirable habitat for many desired wildlife species (Platt et al. 1998; Noss 1989).

Planting

Since longleaf pine seedlings do not become truly dormant, they require greater care in handling and planting than other southern pines. The success of longleaf pine planting depends on (1) good soil moisture at and following planting; (2) a well-prepared, competition-free site; (3) fresh, healthy, top quality planting stock; (4) extreme care in handling the stock from lifting to planting; (5) quality planting; and (6) managing competing vegetation through stand establishment. High quality seedlings can be grown as either bareroot or container stock, but container stock is somewhat more forgiving of less than optimum conditions.

The appropriate planting density will depend on your objectives. Low planting densities, 300 to 500 seedlings per acre or less, may be appropriate for longleaf ecosystem restoration and/or to provide wildlife habitat (such as that for bobwhite quail), whereas as many as 750 seedlings per acre or more may be desirable to optimize timber production and pine straw raking.

Supplies of longleaf pine seedlings may not be sufficient to meet demands, so order your seedlings by early summer at the latest. For a list of longleaf nurseries, call your Florida Forest Service County Forester (https://www.fdacs.gov/Forest-Wildfire/Our-Forests/Florida-Forest-Service-Office-Locations/County-Foresters) or the Longleaf Alliance, at 334-427-1029, and request a copy of the *Longleaf Nursery List*. This is also available on their website: https://longleafalliance.org/.

Choose a tree planting contractor that has experience with planting longleaf pine. Planting failures frequently result from improper seedling handling and planting. Hiring an experienced and reputable contractor may help to ensure seedling survival and minimize the possibility of having to replant.

Bareroot Seedlings

Longleaf pine seedlings at the nursery are stem-less and resemble a carrot with a clump of pine needles on top. Ideally, bareroot seedlings should have (1) a root collar diameter (RCD) of 0.4 to 0.6 inch; (2) a stout, 6- to 8-inch or longer tap root; (3) at least 6 well-developed, 6- to 8-inch lateral roots with evidence of ectomycorrhizal development; (4) a winter bud with scales; (5) abundant, large, fascicled needles that are free of brown-spot disease; (6) been grown at a reputable nursery; (7) been undercut in the nursery bed well before lifting; and (8) a seed source from the same region as the planting site. Seedlings with a RCD of 0.3 inch or less generally have low survival rates.

Longleaf seedlings come out of the grass stage and initiate stem height growth when the seedlings have a RCD of about one inch. After planting, longleaf seedlings allocate their growth to develop a tap root prior to initiating stem height growth. As noted above, seedlings may initiate height growth at a younger age if competing vegetation is controlled. Once the seedlings emerge from the grass stage, height growth is comparable with loblolly or slash pine of the same age.

Containerized Seedlings

There is increasing interest in using containerized longleaf pine seedlings (plugs) because they generally have greater survival than bareroot seedlings. Also, containerized seedlings can be planted throughout the year, whenever soil moisture is adequate *before and after planting.* Containerized seedlings have even been successfully planted during the hot summer months, when afternoon rains are common. They can be used to replant partial regeneration failures in the year they occur as well. Studies have shown that both fall-planted and late winter-planted containerized longleaf seedlings *often* have better survival and growth than winter-planted bareroot seedlings. Seedlings grown in large containers (large plugs) can enhance survival on adverse sites, but to ensure success sufficient site preparation and vegetation control measures must be taken.

The main drawback of containerized seedlings is cost. On average, the price per thousand is about twice as much for container-grown seedlings as the cost for bareroot seedlings. The larger the plug volume, the greater the cost to produce the plugs. Also, containerized seedlings are bulkier to handle during shipping and planting. However, cost-share programs and increased survival make them a feasible option.

Nursery to Field

Proper care and handling of seedlings from the nursery to the field includes several steps: (1) pick up seedlings from the nursery the day they are lifted; (2) protect roots from desiccation; (3) protect seedlings from wind and refrigerate them if possible during transportation to the planting site (place plugs loosely in large coolers or waxed boxes); (4) store seedlings in a cool, well-ventilated area for no more than three days before planting (or up to 3 weeks in refrigeration, 5 weeks with humidity control); and (5) do not expose seedlings to sunlight or heat. To optimize success, plant seedlings within three days of pickup from the nursery. Large planting jobs may re
multiple trips to the nursery.

Longleaf seedlings are normally planted between November and the beginning of March when cool temperatures are prevalent, and soils are normally moist. Planting during the early part of this time frame is best to give seedlings time to grow new roots before the dry weather of April and May. Containerized seedlings can be planted earlier whenever available soil moisture is adequate and rainfall occurs as noted above, but risks are diminished during the winter planting season. Avoid planting during periods of low soil moisture, dry weather, high temperature, low relative humidity, high winds or when soil is frozen.

Take enough seedlings to the field for one day of planting and keep them moist, but not submerged. When hand-planting bareroot seedlings, keep a little water or wet Tera-Sorb in the bottom of the planting bag. Make sure tree planters carry seedlings in the bag to prevent the roots from drying out.

For **bareroot seedlings**, machine planting is preferable to hand planting because the larger slit created by the machine provides for better root alignment. If hand-planting, bareroot seedlings should be planted with a shovel or large dibble. Containerized seedlings can be planted with a cylinder-type dibble or any of the flat-bladed implements used to plant bareroot stock.

For bareroot stock, position seedlings with taproots straight down and root collars at or slightly below the ground line (no more than 1 inch below), which allows the bud to be exposed once the soil has fully settled. Attention to detail during planting is critical—a seedling planted too shallow will die quickly, and a seedling planted too deep will die slowly.

For **containerized seedlings**, position the plug so that the terminal bud is just slightly above the soil surface to insure the seedling is not planted too deep; the terminal bud must remain above the soil surface. Planting plugs too shallow could cause them to dry out and die.

Do not plant directly in a subsoiled/ripped furrow because the seedlings may sink. Instead, offset 2–4 inches to the side of the ripped furrow.

On scalped sites with sandy soil, soil movement back into the scalped furrow should be anticipated, and containerized seedlings should be planted somewhat more shallowly. Optimum planting depth will depend on conditions; sandy soils and sloping ground tend to have more soil movement. Recent research by the Longleaf Alliance suggests that on scalped sites prone to soil movement leaving approximately ½ to 1 inch of the plug above the soil surface may position the terminal bud at an optimum final height, favoring good survival. However, keep in mind that planting plugs too shallowly will increase the risk of the seedlings drying out and dying, especially if an extensive dry period follows planting.

A Word About Cost-Share Contracts

If you have a cost-share contract under the USDA's Conservation Reserve Program or Environmental Quality Incentives Program, the planting crew must know about it. If not, they may plant more than the maximum number of seedlings allowed in the terms of the contract, causing problems with your funding.

Post-Planting Care

Once seedlings are planted, the principal factors affecting seedling development are vegetative competition and brown-spot needle blight. Prescribed fire is the most common cultural treatment used to control both. If average brown-spot infection exceeds 20% of the cumulative foliage on sampled seedlings, a burn will be needed to control the disease unless it will result in excessive mortality. Seedlings in the early stages of height growth (coming out of the grass stage) are most susceptible to fire kill, especially when heavily infected by brown-spot.

Direct Seeding

Due to increases in seed costs, this once cost-effective regeneration option is now potentially cost prohibitive, and it involves substantial risk. Failure can occur as a result of inadequate control of competing vegetation, low seeding rates, using seed not treated with bird or rodent repellent, seeding at the wrong time, or adverse weather conditions. Often, direct seeding results in stands with patchy stocking, with some areas not adequately stocked and some areas with too many trees. Low, poorly drained sites that are likely to be covered with standing water a week or more after seeding should be avoided. Likewise, deep upland sands that dry out rapidly after a rain are also unsuitable for direct seeding. Generally, sites that can be successfully planted can also be successfully seeded. As with planting, site preparation methods must control vegetative competition and expose at least 50% of the mineral soil. Seeds must be in contact with the mineral soil for germination to take place. Seeds lodged in non-soil material will probably not become established.

In general, local seed sources are best. Seed or seedlings from North and South Carolina tend to grow poorly when planted on the Florida peninsula and vice versa. Most genetic improvement work with longleaf pine is concentrated on breeding for brown-spot disease resistance and accelerated initial height growth.

Purchase seeds from a reputable seed dealer. Longleaf seeds should be refrigerated at subfreezing temperatures until sowing. Sowing can take place in fall, when moisture is adequate and maximum daytime temperatures drop below 85 degrees. Seed can be sown at low cost by broadcast seeding at 3 pounds per acre, or spot seeding (dropping 3 to 5 seeds per spot). Row seeding, at 1 to 2 feet spacing between seeds, can be used when better control over spacing and density is desired. Large areas are best seeded by aircraft which use carefully calibrated equipment. After establishment (two to three years), clumps of seedlings can be thinned down to one tree.

Natural Regeneration for Even-Aged Stands

Landowners who already have stands of longleaf pine can take advantage of a practical, inexpensive natural regeneration method known as the *shelterwood* system, a natural seeding method well-suited to the biological requirements of this species. The shelterwood method maximizes per-acre seed production and yields sufficient needle litter to fuel fires hot enough to inhibit hardwood regeneration and to prepare a seed bed. Regular prescribed burns should be scheduled throughout the rotation to maintain a low understory. The mature stand is removed in a series of three harvests, with a portion left standing as a seed source until regeneration is well established. Success with this method depends on (1) a good seed year with adequate seed supply, (2) a receptive seedbed, (3) minimal vegetative competition and (4) ample soil moisture.

The three harvests of the shelterwood system serve 3 basic purposes: (1) to prepare the stand for production of abundant seed, (2) to modify the environment in a way that promotes germination and survival, and (3) to build up the amount and size of advance regeneration to ensure a well-distributed stand following overstory removal.

Preparatory Cut

The preparatory cut may be 10 or more years before the planned final "removal" harvest date of the stand and at least 5 years before the "seed cut". This preparatory cut is essentially a thinning which reduces the basal area (BA) of the stand to a maximum of 60–70 square feet per acre of dominant and codominant pines. This cut promotes crown development and cone production. Most of the hardwoods not controlled by fire should also be cut at this time.

Seed Cut

The seed cut is made 5 years prior to the planned removal harvest and leaves no more than 30 square feet BA per acre of the largest dominant trees, with well-de crowns and best stem form, typically 15 inches diameter at breast height (dbh) or greater. Trees with evidence of past cone production are favored. Cone producti

in the range of 30 to 40 square feet BA per acre, but the lower end of this range is preferred because logging-related seedling losses increase when more trees are removed in the final cut.

Monitor the cone crop by taking spring binocular counts of both flowers (next year's cone crop) and 1-year-old conelets (this year's cone crop) on selected sample trees in the regeneration area. These counts will give an estimate of the potential for the cone crop to regenerate the stand so that the seedbed can be prepared before the cones open. Generally, few seeds are produced by trees under 30 years old or under 10 inches dbh.

In order to achieve adequate natural regeneration, the available seed supply must feed various forms of wildlife with enough left over to establish a satisfactory stand. A minimum of 750 to 1,000 or more cones per acre is needed for successful regeneration. Longleaf cone crops are highly variable. Good seed crops occur every 5 to 10 years. Seedfall begins in late October and continues through November, but most seeds fall within a period of 2 to 3 weeks. About 70% of viable seeds fall within 65 feet of the parent tree. Under favorable weather conditions, seeds will germinate one or two weeks after dispersion. A prescribed burn 1 year before seedfall will remove accumulated litter and expose sufficient mineral soil for seedling establishment. A late-spring burn is most effective in controlling woody stems.

Removal Cut

Once an acceptable stand of seedlings is established, the parent overstory can be removed. This cut can be delayed if necessary for management needs or market conditions. Seedlings can survive 8 or more years under the parent overstory with little or no effect on survival given exclusion of burning. However, logging damage becomes more serious once seedling height growth begins and fire exclusion leads to encroachment of competing hardwoods.

Naturally regenerated stands require the same attention as planted stands with respect to brown-spot disease and competing vegetation. Young stands should not be burned until at least 2 years after the removal cut to allow time for logging slash to decay and the seedlings to respond to release.

Natural Regeneration for Uneven-Aged Stands

Uneven-aged stands are created using the selection system. In the selection system, trees representing a range in diameter classes are harvested at fixed intervals (called the cutting cycle, which ranges from 10 to 25 years). Regeneration (either natural or artificial) occurs in the harvested openings. This management approach allows periodic harvests, while maintaining a continuous forest cover. Smaller, lower quality trees are also removed to improve the overall quality of the stand. This method is covered in detail in this publication on opportunities for uneven-age management: https://edis.ifas.ufl.edu/publication/FR132.

Conclusion

Longleaf pine has many desirable characteristics for landowners who have multiple-use forest management objectives. On appropriate sites, and with careful attention to detail during the regeneration phase, it is possible to enjoy the versatility of this species without compromising growth rates.

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Table 1.

Common herbicide treatments for longleaf pine establishment. Read and follow all label directions.

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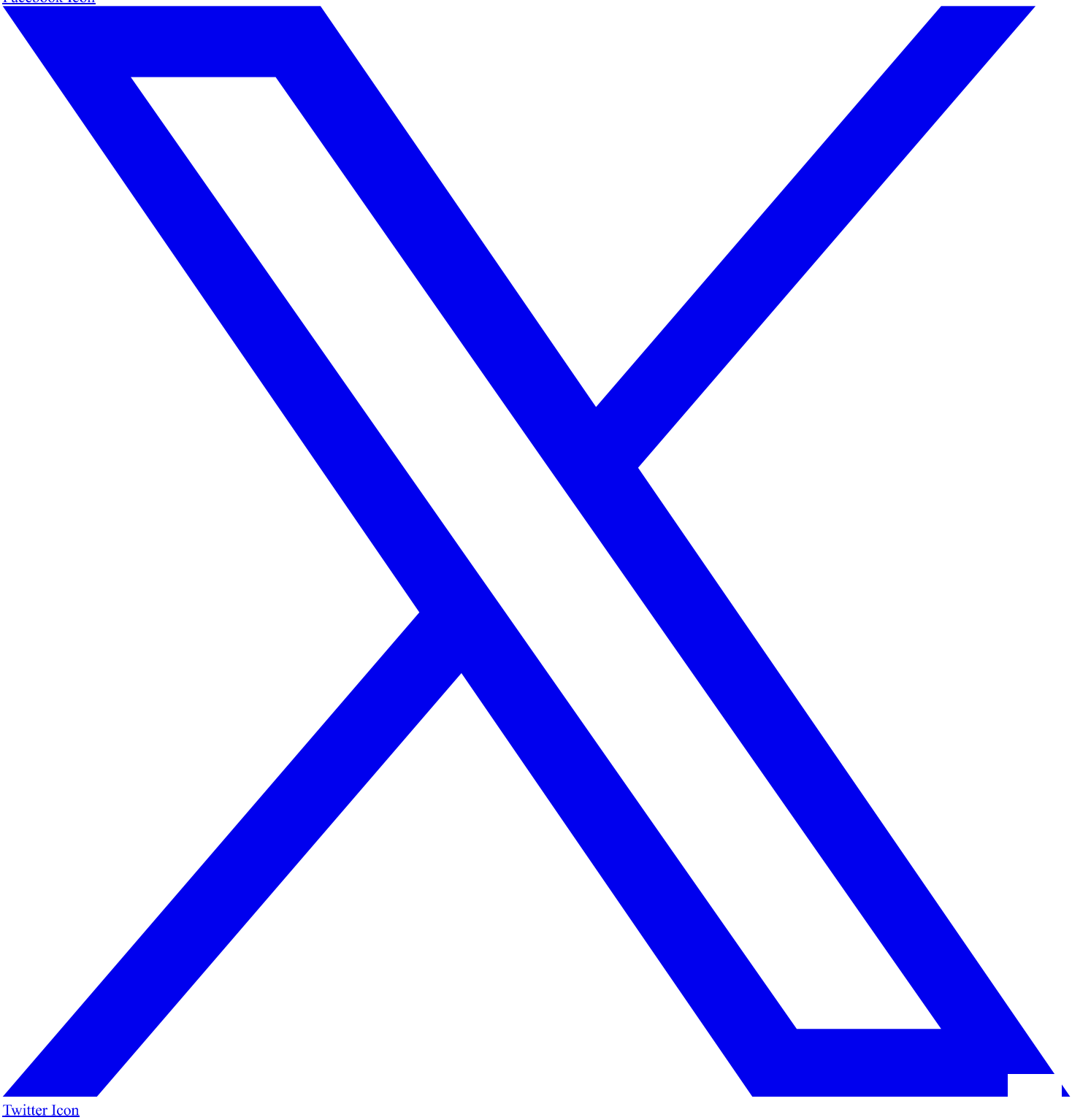
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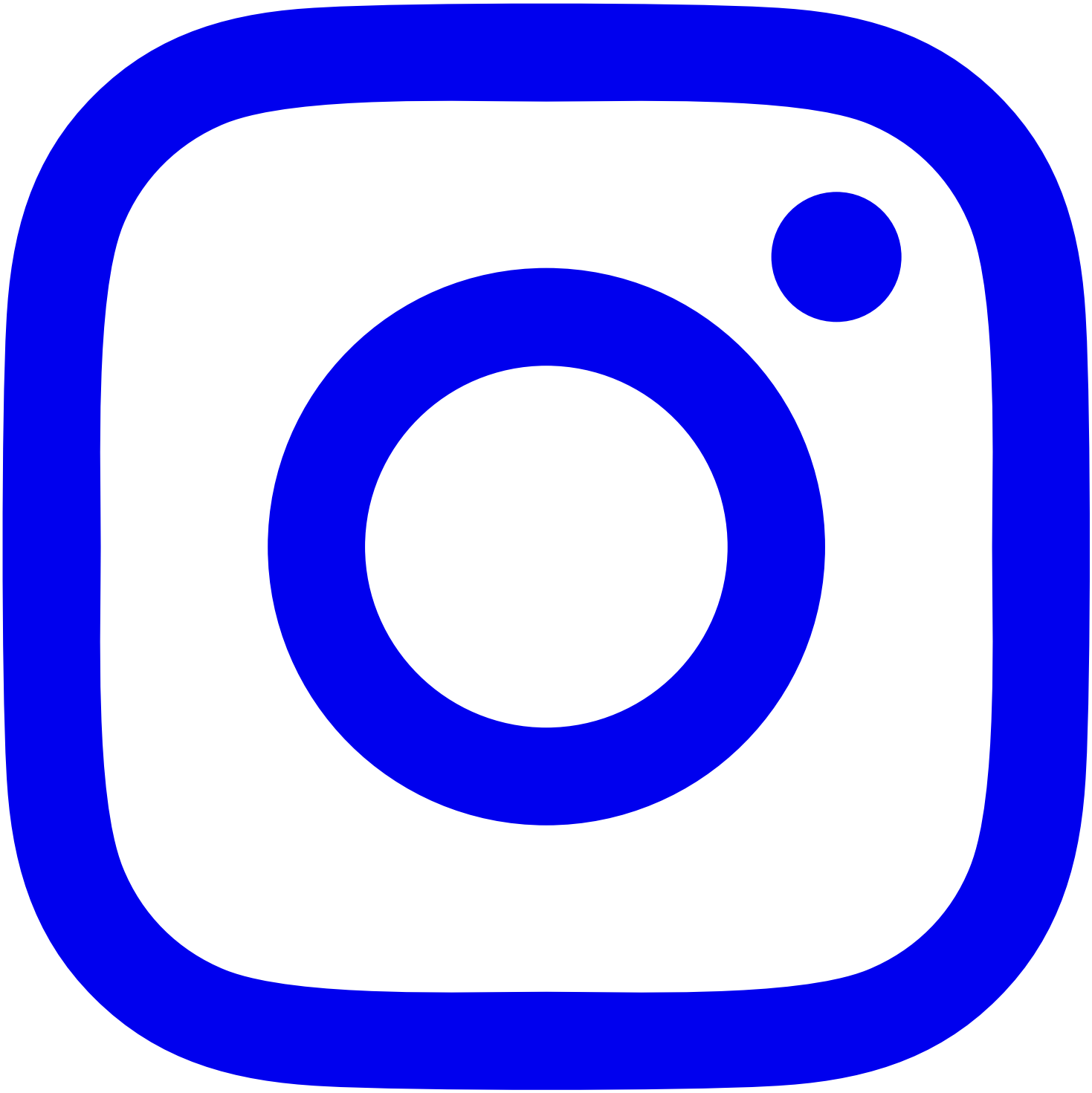




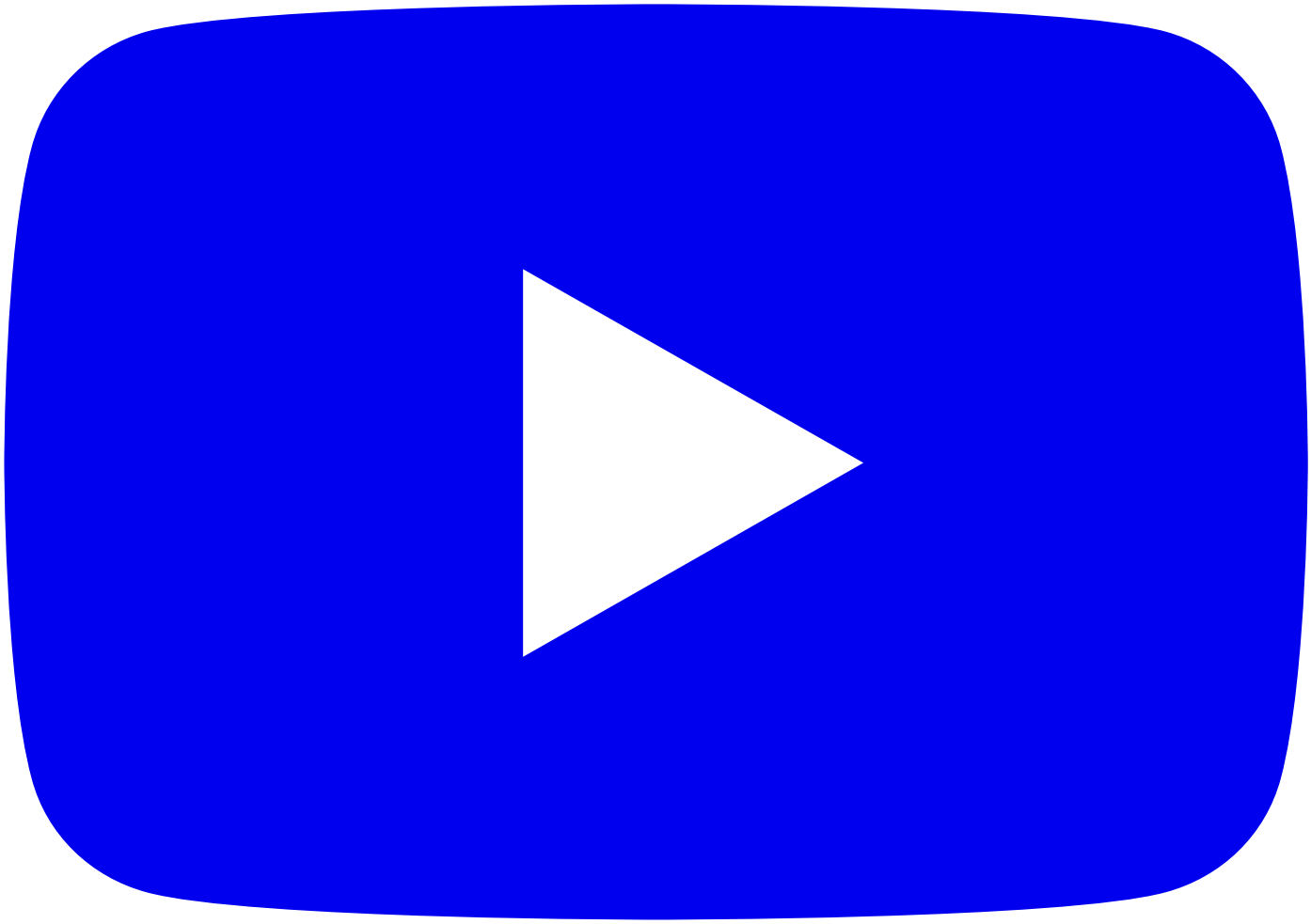
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Florida Agricultural Classified Use Real Property Appraisal Guidelines



Property Tax Oversight
June 2024

NOTE: The 2024 Florida Agricultural Classified Use Real Property Appraisal Guidelines are one of a three guideline series which are part of the manual of instructions and establish standard measures of value in accordance with section 195.032, Florida Statutes. These guidelines were last adopted June 18, 2024, and are the most recent version currently available. These guidelines are intended to aid and assist Florida county property appraisers and staff in arriving at the valuation of agricultural classified use real property. **Pursuant to section 195.062, Florida Statutes, these guidelines do NOT have the force and effect of rules and shall be used only to assist tax officers in the assessment of property as provided by section 195.002, Florida Statutes**.

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1.0 INTRODUCTION

1.1 Overview and Specific Authority. Section 195.002(1), Florida Statutes (F.S.), identifies the Florida Department of Revenue (Department) as a state administrative agency with the statutory responsibility of general supervision of the assessment and valuation of property, and the administration and collection of property taxes. The Department's supervision is necessary to ensure all property is placed on the tax rolls and valued in accordance with the requirements of the state constitution.

Every four years, the voters in each Florida county elect a property appraiser as directed by Article VIII, section 1(d), of the Florida Constitution. Section 192.001(3), F.S., states the property appraiser is "the county officer charged with determining the value of all property within the county, with maintaining certain records connected therewith, and with determining the tax on taxable property after taxes have been levied." In the course of discharging its statutory duties, the Department provides general supervision to the property appraiser of each of the 67 counties in the state of Florida.

Property appraisers have the statutory responsibility to list and assess all real property in their respective county each year for ad valorem taxation purposes, as stated in ss. 192.011 and 193.085(1), F.S.

Section 192.011, F.S., states, in pertinent part "[t]he property appraiser shall assess all property located within the county, except inventory, whether such property is taxable, wholly or partially exempt, or subject to classification reflecting a value less than its just value at its present highest and best use." Section 193.085(1), F.S., states, in pertinent part "[t]he property appraiser shall ensure that all real property within his or her county is listed and valued on the real property assessment roll."

Sections 195.062(1) and 195.032, F.S., specifically direct the Department to develop guidelines to establish standard measures of value, which include these *Agricultural Classified Use Real Property Appraisal Guidelines,* to aid and assist property appraisers in performing their assessment and valuation responsibilities. Statute provides the specific authority and legislative directive for the Department's development of these guidelines, as well as underscores the Legislature's intent to limit the scope of their use.

Section 195.062(1), F.S., states, in pertinent part:

> The department shall prepare and maintain a current manual of instructions for property appraisers and other officials connected with the administration of property taxes. This manual shall contain all:
>
> - Rules and regulations.
> - Standard measures of value.

- Forms and instructions relating to the use of forms and maps.

Section 195.032, F.S., states:

> In furtherance of the requirement set out in s. 195.002, the Department of Revenue shall establish and promulgate standard measures of value not inconsistent with those standards provided by law, to be used by property appraisers in all counties, including taxing districts, to aid and assist them in arriving at assessments of all property. The standard measures of value shall provide guidelines for the valuation of property and methods for property appraisers to employ in arriving at the just valuation of particular types of property consistent with ss. 193.011 and 193.461. The standard measures of value shall assist the property appraiser in the valuation of property and be deemed prima facie correct, but shall not be deemed to establish the just value of any property. However, the presumption of correctness accorded an assessment made by a property appraiser shall not be impugned merely because the standard measures of value do not establish the just value of any property.

1.2 Description of Guidelines. The standard measures of value are provided through three sets of guidelines: the *Tangible Personal Property Appraisal Guidelines*, the *Real Property Appraisal Guidelines*, and this document, the *Agricultural Classified Use Real Property Appraisal Guidelines*. The full set of documents that comprise the manual of instructions, in accordance with s. 195.062(1), F.S., are available here: floridarevenue.com/property/Pages/Cofficial_MOI.aspx

The required scope of the components of the appraisal process will vary among the diverse real property markets in Florida's 67 counties. Resources (e.g., availability of information, equipment, and personnel) may differ among Florida counties and affect how property appraisers specifically apply the appraisal process. Property appraisers should apply these *Agricultural Classified Use Real Property Appraisal Guidelines* based on the economic factors and market dynamics present in their county. The guidelines are not a substitute for the duty to comply with current Florida ad valorem tax law, administrative rules, and regulatory requirements.

Section 195.0012, F.S., states: "It is declared to be the legislative purpose and intent in this entire chapter to recognize and fulfill the state's responsibility to secure a just valuation for ad valorem tax purposes of all property and to provide for a uniform assessment as between property within each county and property in every other county or taxing district." General application of the principles detailed in these guidelines, even among counties experiencing different market conditions or varying resources, should yield uniform assessments.

1.3 Purposes of These Guidelines. These *Agricultural Classified Use Real Property Appraisal Guidelines* have three primary purposes:

1. To aid and assist property appraisers and staff in developing agricultural classified use

assessment valuations of real property for ad valorem tax purposes in accordance with Florida ad valorem tax law
2. To promote and facilitate the accuracy and equity of agricultural classified use assessment valuations of real property for ad valorem tax purposes, both within and among counties
3. To meet the Department's statutory obligations to aid and assist property appraisers, as stated in ss. 195.062(1), 195.002(1), and 195.032, F.S.

In accordance with s. 194.035(3), F.S., these guidelines are also statutorily cross-referenced as necessary source materials for purposes of the Department's duty to provide Value Adjustment Board (VAB) special magistrate training. For more information, the VAB training materials are available on the Department's website: floridarevenue.com/property/Pages/VAB.aspx

1.4 Context of These Guidelines. Section 195.062(1), F.S., dictates these guidelines do not have the force and effect of rules. As such, these guidelines do not function as the complete reference authority on any of the following or similar subjects: valuation theory, approaches, methods, or procedures; assessment administration; or applicable provisions of Florida ad valorem tax law, or regulatory requirements. In accordance with the limitations imposed by s. 195.062(1), F.S., these guidelines do not constitute a determinative legal standard for the valuation of agricultural land. The statutory valuation legal standards are described in further detail in s. 194.301, F.S., and sections 2.1 and 2.5 of this document.

The user should not solely rely on these guidelines. A thorough and independent knowledge of Florida ad valorem tax law and professionally accepted appraisal practices and appropriate appraisal methodologies is necessary. Property appraisers should use other professionally accepted sources of appraisal guidance, such as the Uniform Standards of Professional Appraisal Practice (USPAP), published by the Appraisal Foundation. These sources should not conflict with current Florida ad valorem tax law.

Users should review all statements contained within the context of this entire document and should refer to this document in conjunction with other professionally accepted source materials. Citation to information from a particular source does not imply that all applicable information from that source is cited or relevant to the appraisal of property for ad valorem tax purposes in the State of Florida. These guidelines do not establish the value of any property and could not and do not encompass or address every methodological detail, legal premise, appraisal practice or educational treatise that might be applicable in the valuation of every property.

These guidelines do not address the procedure for approving or disapproving applications for agricultural classified use. Chapter 12D-5, Florida Administrative Code (F.A.C.), sets forth the administrative rules for classifying real property as agricultural land for the purpose of ad valorem taxation in accordance with s. 193.461, F.S.

1.5 Content of These Guidelines. This document addresses the requirements for assessing agricultural classified use property in compliance with Florida ad valorem tax law and administrative rules. Users should refer to this document in conjunction with other applicable sources of professionally accepted appraisal practices and standards but only to the extent that other sources do not conflict with Florida ad valorem tax law.

This version of the *Agricultural Classified Use Real Property Appraisal Guidelines* replaces the 1982 version entitled *The Florida Agricultural Classified Use Appraisal Guidelines*. The 1982 version was organized into five sections which have been updated and appear in this version as sections 2 through 6 with all tables now provided as addenda. Section 1 has been added to provide an overview of legal roles and authority and to provide a description and context for these guidelines. The methods and approaches to value for agricultural classified use land have not changed significantly since these guidelines were last published. The most substantial updates to the document are the inclusion in section 2 of statute language specific to assessing agricultural classified use property and updates to the band-of-investment (BOI) section, including the addition of a detailed BOI example (addendum A). The BOI update was communicated to property appraisers in a memo from the Department in spring 2021.

Throughout these guidelines hyperlinks to relevant material are provided. Some of the material is published by other entities, and the Department does not maintain those web addresses or the material. If a hyperlink fails, users should search the internet for the referenced material.

2.0 GENERAL PROVISIONS

2.1 Overview. The procedures and data sources set forth in this section are to be used in the context of the other agricultural sections in these guidelines.

These guidelines contain sections dealing with the four major agricultural land uses in Florida: timberland, pasture land, citrus land, and cropland. It is impracticable, if not impossible, to detail each and every type of agricultural endeavor within the state. Therefore, lands used for other agricultural endeavors should be valued in accordance with the principles set forth in these guidelines to the extent they apply. For instance, lands used for dairy purposes should be valued according to the principles contained in the pasture land section, even though the pasture land section generally deals with the more typical cow-calf operation, or land used for groves other than citrus could be valued according to the principles contained in the citrus land section, provided the approach is relevant to the grove type. For highly specialized crops, livestock, or agricultural endeavors, if there is insufficient data to support a specialized valuation, property appraisers may value them with "like kind" properties.

2.1.1 Classified Use Valuation. Section 192.042(1), F.S., requires that all real property must be assessed according to just value each year on January 1. Article VII, Section 4(a), of the Florida Constitution permits agricultural land to be classified and assessed based solely on its character or use for purposes of ad valorem taxation. Classified use value is defined in s. 192.001(1)(c), F.S., as "[t]he value of property in a classified use or at a specified percentage of its value under Art. VII of the State Constitution."

Specific information regarding the valuation of properties classified as agricultural is provided in s. 193.441(1), F.S., which states "[f]or the purposes of assessment roll preparation and recordkeeping, it is the legislative intent that any assessment for tax purposes which is less than the just value of the property shall be considered a classified use assessment and reported accordingly."

Throughout these guidelines, the term "agricultural classified use assessment" is used to refer to the value determination. To achieve agricultural classified use assessment valuations of real property, property appraisers may use the procedures detailed in these guidelines or other methods so long as they adhere to professionally accepted appraisal practices and comply with Florida ad valorem tax law.

2.1.2 Property Identification and Classification. The property appraiser is responsible for approving or disapproving applications for agricultural classified use. Section 193.461, F.S., pertains to the threshold determination of whether real property can be properly classified as agricultural property. Section 193.461(3)(b), F.S., states, in relevant part:

Subject to the restrictions specified in this section, only lands that are used primarily for bona fide agricultural purposes shall be classified agricultural. The term "bona fide agricultural purposes" means good faith commercial agricultural use of the land. In determining whether

the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

- The length of time the land has been so used.
- Whether the use has been continuous.
- The purchase price paid.
- Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.
- Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforesting, and other accepted agricultural practices.
- Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.
- Such other factors as may become applicable.

Chapter 12D-5, F.A.C., sets forth the administrative rules related to classifying real property as agricultural land for the purpose of ad valorem taxation in accordance with s. 193.461, F.S.

The land on which supporting farm/agricultural buildings are built is agricultural land and should be assessed at use value. The land on which residential improvements are built is not agricultural land and should be assessed at just value. See s. 196.461(3)(d), F.S., and rule 12D-5.003, F.A.C.

In 2021 and 2022, the Legislature provided clarification on land used for agritourism purposes. Section 570.86, F.S., defines agritourism activity to mean: "any agricultural related activity consistent with a bona fide farm, livestock operation, or ranch or in a working forest which allows members of the general public, for recreational, entertainment, or educational purposes, to view or enjoy activities, including farming, ranching, historical, cultural, civic, ceremonial, training and exhibition, or harvest-your-own activities and attractions. An agritourism activity does not include the construction of new or additional structures or facilities intended primarily to house, shelter, transport, or otherwise accommodate members of the general public. An activity is an agritourism activity regardless of whether the participant paid to participate in the activity."

Section 570.85, F.S., allows agritourism operators to maintain agricultural classifications for ad valorem tax purposes under s. 193.461, F.S., so long as the agritourism activity is consistent with agricultural production. For more information on Florida agritourism, visit www.followfreshfromflorida.com/agritourism.

Please note the following summarized legislative changes effective July 1, 2022 (chapter 2022-77, Laws of Florida, SB 1186):

Amended s. 570.85(1), F.S., to remove a requirement that agritourism be a "secondary"

stream of revenue for a bona fide agricultural operation. However, it is important to remember for purposes of agricultural classification, s. 193.461(3)(b), F.S., still requires that the primary use of the land be a bona fide agricultural use.

Amended s. 570.87, F.S., to provide an agricultural classification pursuant to s. 193.461, F.S., may not be denied or revoked solely due to the conduct of agritourism activity on a bona fide farm or the construction, alteration, or maintenance of a nonresidential farm building, structure, or facility on a bona fide farm which is used to conduct agritourism activities. So long as the building, structure, or facility is an integral part of the agricultural operation, the land it occupies shall be considered agricultural in nature. However, such buildings, structures, facilities, and other improvements on the land must be assessed under s. 193.011, F.S., at their just value and added to the agriculturally assessed value of the land.

2.2 Agricultural Factors. Once the real property has been granted agricultural classification, the assessment shall be made in accordance with s. 193.461(6), F.S., which states:

(a) In years in which proper application for agricultural assessment has been made and granted pursuant to this section, the assessment of land shall be based solely on its agricultural use. The property appraiser shall consider the following use factors only:

1. The quantity and size of the property
2. The condition of the property
3. The present market value of the property as agricultural land
4. The income produced by the property
5. The productivity of land in its present use
6. The economic merchantability of the agricultural product; and
7. Such other agricultural factors as may from time to time become applicable, which are reflective of the standard present practices of agricultural use and production

(b) Notwithstanding any provision relating to annual assessment found in s. 192.042, F.S., the property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes.

(c) 1. For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value.

2. Litter containment structures located on producing poultry farms and animal waste nutrient containment structures located on producing dairy farms shall be assessed by the methodology described in subparagraph 1.

3. Structures or improvements used in horticultural production for frost or freeze

protection, which are consistent with the interim measures or best management practices adopted by the Florida Department of Agriculture and Consumer Services pursuant to s. 570.93 or s. 403.067(7)(c), F.S., shall be assessed by the methodology described in subparagraph 1.

4. Screened enclosed structures used in horticultural production for protection from pests and diseases or to comply with state or federal eradication or compliance agreements shall be assessed by the methodology described in subparagraph 1.

(d) In years in which proper application for agricultural assessment has not been made, the land shall be assessed under the provisions of s. 193.011, F.S.

Agricultural land has value because of its productivity and ability to generate income. Estimating the value of any property is an opinion generated by competent and qualified appraisers based on the three traditional and proven approaches to value: sales comparison, income, and cost.

The property appraiser may use the sales comparison, income, and cost approaches in estimating the value of agricultural lands in Florida for ad valorem tax purposes. These approaches may be used as a check against each other. In addition, specific and unusual situations such as, but not limited to, unreliable or unobtainable data may effectively prohibit the use of a particular approach. The property appraiser has discretion in selecting the approach to be used. Whichever approach is used, care must be exercised to ensure value conclusions do not exceed market values (see s. 193.441(1), F.S.).

Due to the large number of agricultural parcels to be valued by the property appraiser each year, it is impracticable, if not impossible, for the property appraiser to value each parcel of property in the manner of a fee appraisal. Therefore, the property appraiser may utilize a mass appraisal system to value agricultural property within the county.

2.2.1 The Sales Comparison Approach. The sales comparison approach relies heavily on verified sales of similar properties in order to make comparisons. Generally, the sale of land in Florida strictly for bona fide agricultural use, as defined by s. 193.461(3)(b), F.S., in contrast to agricultural use combined with other property rights, is not sufficient to permit accurate and dependable comparisons. Also, the amount and maturity of the commodity being produced on the properties is often a distorting influence on the sale. This can be illustrated using the six basic property ownership rights or "bundle of rights." These rights are:

1. The right to use
2. The right to sell
3. The right to lease or rent
4. The right to enter or leave
5. The right to give away
6. The right to refuse to do any of these

Each of these rights can be assigned a value, and the total amount would be equal to an estimate of value. Section 193.461(6)(a), F.S., specifies that "the assessment of land shall be based solely on its agricultural use." The only property right that can be assessed for property tax purposes is the right to use it for "bona fide agricultural purposes" as defined by s. 193.461(3)(b), F.S.

2.2.2 The Cost Approach. The cost approach is a method in which the appraiser estimates the contributory value of the improvements to land. As such, it is not a method for measuring the ability of the land to generate income from agricultural use. Farm buildings and residences should be appraised separately, at just value, and their value added to the agricultural value of the land.

2.2.3 The Income Approach. The income approach, or capitalization of net earnings to land as an indication of value, is recommended and is used throughout these guidelines to value agricultural classified use properties in accordance with s. 193.461, F.S. However, it is recognized that this is not the exclusive method of valuing agricultural lands. See *St. Joe Paper Co. v. Brown*, 223 So 2d 311 (Fla. 1969). The property appraiser shall rely on 5-year moving average data when utilizing the income approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

The income approach reflects a buyer's and seller's evaluation of the earning potential of the land. Any land values computed on an income approach that exceed market values should be re-evaluated to determine if the components were adequately accounted for in the income computation. The use of the capitalized net income approach as set forth in this guide inherently considers the factors required to be considered by s. 193.461(6)(a), F.S.

The capitalization rate expresses the relationship between net income from the land and value. Value is defined as the present worth of future rights to income. There are three basic methods used to estimate the capitalization rate in an appraisal process. They are the market comparison, summation, and the band-of-investment (BOI) methods. All components used to derive a capitalization rate shall be calculated using a 5-year moving average. The property appraiser should add the county millage rate for vacant agricultural lands to develop the overall capitalization rate. The Department recommends property appraisers use the current year county millage rate without adjustment for 5-year averaging.

> **The Market Comparison Method.** The market comparison method attempts to directly establish a capitalization rate by dividing the net income by the sale price, which is a proxy for value. This method may be unsuitable for one of two reasons. The first is that only sales for agricultural uses can be developed as comparables. The second reason this method may be unsuitable is that it may produce a market value rather than an agricultural classified use value. There are many reasons for buying agricultural land other

than the desire to receive a current income stream. These include but are not limited to the following:

- Desire to gain the status of landowner
- Opportunity to live in a rural setting
- Desire to live near relatives or reclaim a family homestead
- Gain income tax advantage
- Opportunity to provide a hedge against inflation
- Spread fixed costs through the more efficient use of machinery

The Summation Method. The summation method attempts to estimate the capitalization rate by summing the individual components of the capitalization rate. These components are:

- The *safe rate* is the rate obtainable with the most safety and the least risk.
- The *risk rate* is the return commensurate with the risk assumed by the investor; it is a component because the return on real estate is a desired return and may or may not be realized by the investor.
- The *nonliquidity rate* is necessary, since an investment in real estate ties up money which cannot be quickly reconverted to cash; therefore, real estate is considered a nonliquid asset.
- The *management rate* is a necessary component in order to compensate for the time and cost involved in managing the real estate investment, not to be confused with the management of the real estate itself.

The summation method provides a theoretical presentation of investors' desired returns, risks, liquidity, management, and other rates, to explain why a selected capitalization rate is used in the valuation of real property. Because of the intangible character of the components, it is not considered a sound procedure through which a specific rate may actually be derived.

The Band-of-Investment (BOI) Method. The BOI method uses mortgage debt financing information to estimate a capitalization rate by weighting the fractional rates of mortgages and equity. Since Farm Credit of Florida is the major agricultural real estate lender in Florida, it is appropriate to use their typical loan to value ratio and interest rate in the mortgage portion of this method. The equity rate can be obtained by comparing equity yields on similar risk investments; or it may be calculated as shown below using a mortgage constant. In the equations that follow, the average of January 20-year fixed bond rates from the Federal Farm Credit Banks Funding Corporation (FFCBFC) in conjunction with the mortgage constant are used to represent the equity yield rate or the rate required to attract an investor to this type of investment. FFCBFC bond rates may be obtained from www.farmcreditfunding.com.

The BOI is a straightforward calculation built from four different components:

- Loan-to-value (LTV) ratio
- Prevailing interest on debt financing
- Expected return on equity
- A mortgage constant

The LTV and typical interest rate are often set by the lending institution and the remainder becomes the equity portion of the valuation. These components are combined to calculate a capitalization rate as shown in the following table. An example of the BOI capitalization rate calculation is provided in addendum A.

Band-of-Investment Capitalization Rate Calculation		
$MR_m + ER_e = R_o$		
Where:		
M	=	Loan-to-value ratio (LTV)
R_m	=	Mortgage constant (calculated using the annual percentage rate (APR) and available loan funds)
E	=	Required equity percentage of the loan (1 – LTV)
R_e	=	Equity yield rate (mortgage constant plus the FFCBFC January 20-year bond rate)
R_o	=	BOI capitalization rate

2.2.4 Data Sources. Production, income, expense, acreage, and other data should be based on a typical (that which most frequently exists or occurs in the particular situation or area under consideration) operation. A typical agricultural operation may be confined within one county or span an area in several counties. Yield data used in these guidelines reflect agricultural operations in Florida. However, consideration has been, and should be given, to the fact that some of these publications reflect net income from above average operators or research projects, in contrast to the typical operator. These data sources should be used with appropriate adjustments for the county.

In these guidelines, the land capability unit system of United States Department of Agriculture's (USDA) Natural Resources Conservation Service (NRCS) Web Soil Survey, may be used as an alternative method where local production information is not available. Yields shown in these soil surveys are for a few representative crops and grasses and indicate the potential attainable with high-level management and assume normal growing seasons. Yield adjustments are recommended within the NRCS surveys that also assume the use of high-quality seeds adapted to the soil and climate, good seedbed preparation, liming based on soil analysis, use of adequate amounts of fertilizer and control of plant diseases and insects.

The property appraiser should be familiar with the most important soil types in the county. Data on soil types may be obtained from NRCS's Web Soil Survey website. Detailed soil surveys for

many counties have been published and are underway in others. A general soil map of each county is available. The property appraiser should use this source as a reference to verify soil types and production levels for each parcel subject to an agricultural classified use assessment. Some farmers have soil surveys of their lands which they may make available to the property appraiser.

Local data is the preferred data source. The property appraiser should actively solicit, collect, and verify local data when available. Published data may be used to back up local verified data or used in the absence of local data. The user of published data needs to verify that it is correct for the application for which it is being used. For instance, soil quality plays an important role in the assessment of agricultural lands. In the absence of local data, an appraiser's use of published soil data may be a professionally accepted appraisal practice.

2.2.5 Value Consistent with Use. A bona fide agriculturist may change the use of certain lands from one agricultural pursuit to another (or allow land to lie fallow on occasion), and this change may be incomplete and not readily discernable on January 1, the assessment date established in s. 192.042(1), F.S. The property appraiser should value the lands in a manner consistent with the use and value of its prior use, its intended use in the immediate future, if discernable, and the value of surrounding lands used in a similar capacity.

2.2.6 Nonproductive Land Value. Nonproductive land, or wasteland, has some value and may contribute to the value of the surrounding productive land but is not subject to valuation by the income approach. The property appraiser should value these lands according to their contribution to the surrounding land. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), wasteland is: "Land that is not suitable for the economical production of beneficial crops including but not limited to river bottoms, sand hills, rock outcroppings, sandy washes, areas of high salinity, and land that is inaccessible by typical farm equipment."

2.2.7 Five-year Average. To minimize the effect of the wide fluctuation of data used and to provide a measure of stability to the resulting values on agricultural lands, several years of historical data on cost and income should be considered. The property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

2.3 Property Inspection. Section 193.023(2), F.S., requires property appraisers to inspect real property every five years. This statute allows property appraisers to use image technology in lieu of physical inspection where geographically suitable. The minimum technology standards for physical inspection are provided in the Department's annual *Tax Roll Production, Submission, and Evaluation Standards* available at https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

In the event of a natural disaster, the property appraiser should attempt to reinspect all affected parcels to document damage caused by the disaster as of January 1 and consider the impact it may have on the use value.

2.4 Quality Assurance. The *Real Property Appraisal Guidelines* discuss the quality assurance process for mass appraisal. Quality assurance for properties assessed based on their value in use differs in some respects. Details for the Department's in-depth review and ratio study and any differences for classified use properties are provided in section 11 of the Department's annual *Tax Roll Production, Submission, and Evaluation Standards* available at https://floridarevenue.com/property/Pages/Cofficial_CompleteSubRollEval.aspx.

2.5 Assessment Challenges. Property appraisers should also be aware of s. 194.301, F.S., which was substantially changed in 2009, related to administrative (Value Adjustment Board) and judicial review of ad valorem tax assessment challenges. This statute describes some of the standards property appraisers must follow in the assessment of property for ad valorem taxes, including agricultural classified use property. The property appraiser has the responsibility to ensure their valuation procedures and methodologies meet these statutory standards. The professional standards for the property appraiser's development and reporting of agricultural classified use valuations for ad valorem taxation in Florida are stated in s. 194.301, F.S. The standards are:

1. Compliance with professionally accepted appraisal practices,
2. Avoidance of arbitrarily different appraisal practices within groups of comparable property within the same county,
3. Avoidance of superseded case law, and
4. The correct application of an appropriate appraisal methodology.

The 2009 amendments to ss. 194.301 and 194.3015, F.S., made clear the Florida Legislature's intent to supersede contradicting case law. Specifically, s. 194.301(1), F.S., now states: "The provisions of this subsection preempt any prior case law that is inconsistent with this subsection" and s. 194.3015(1), F.S., provides: "… any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent." Yet, some pre-2009 and post-2009 case law does not reflect the appropriate application of the principles outlined in these major statutory changes and applies the statutorily superseded burden of proof. Some examples of such case law applying the superseded burden of proof legal standard include:

City National Bank v. Blake, 257 So.2d 264 (Fla. 3d DCA 1972)

Blake v. Xerox, 447 So.2d 1348 (Fla. 1984)

Bystrom v. Whitman, 488 So.2d 520, 521 (Fla. 1986)

Walmart v. Todora, 791 So. 2d 29,30 (Fla. DCA 2001)

Mazourek v. Walmart, 831 So.2d 85, 91 (Fla. 2002), quoting *Walmart v. Todora*

Fla. Dept. of Revenue v. Howard, 916 So.2d 640 (Fla. 2005)

In re Lifestream Technologies, LLC, 337 B.R. 705, 710 (Bkrtcy. M.D. Fla. 2006), quoting *Mazourek v. Walmart*

3.0 TIMBERLAND

3.1 Timberland Defined. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), timberland is: "Land with merchantable trees, timber, or timber products that is periodically harvested. The amount of time between harvests varies depending on the species and growing conditions. Interim uses may include passive and active recreation like hunting."

3.2 Timberland Valuation. This section describes procedures for the assessment of timberland based on potential net income from the average annual growth potential from seedling to economically mature timber. This is a modified sustained yield method in that annual increment of value represented by growth is recognized and converted into a dollar value. Expenditures for management and protection are deducted and the resulting annual net income is capitalized. The basic formula in the income approach is:

$$\text{Value} = \frac{(\text{yield} \times \text{price}) - \text{costs}}{\text{capitalization rate}}$$

The assessment of timberland is based on the land's capability to produce timber, not the amount of timber growing on the land at the time of the appraisal. Primary emphasis should be placed on the income approach with adjustments made to reflect other factors where a variation from the norm is noted. Two sources of income data for timber operations are calculated, potential net income and annual land rent income. Reliable rental information may be difficult to obtain for bona fide timber operations. When available, rental income lends itself readily to the 5-year capitalization process, because rent income is usually a net income, except for taxes which are considered in the capitalization rate.

3.3 Timberland Categories. For taxation purposes, timberland is considered to have two categories: productive and nonproductive. Productive timberland is generally understood in the agricultural industry to include land that is:

- Producing or is physically capable of producing usable crops of wood,
- Economically accessible now or in the foreseeable future, and
- Not withdrawn from wood products utilization for use as parks, orchards, pastures, or other purposes.

Since timberland is valued on the land's ability to produce marketable timber, the agricultural classified use valuation should be determined based on how much marketable timber the land is capable of producing. Productive timberland includes land from which the timber has been removed. The landowner would then determine how this land would be used. If left as a forest site, there are many acceptable methods to regenerate timberland. These include machine or hand planting, seeding (seed tree or spreading seed), coppice regeneration, allowing natural regeneration from residual seeds, and others.

Nonproductive timberland is generally understood in the agricultural industry to include nonproductive marshes, depleted mines, dumps, pits, lakes, ponds, utility rights-of-way, or other nonproductive or waste lands. Nonproductive lands have some value and may contribute to the value of surrounding timberland but are not subject to valuation by the income approach. The property appraiser should, therefore, value this land according to its contribution to the surrounding productive timberland. It is acceptable to value this land at or below productive swampland.

3.4 Factors Influencing Timberland Values. The primary factors influencing timberland values are:

- Productivity of soil expressed as site index
- Local stumpage prices in the area
- Management costs which include costs of site preparation, planting, and annual recurring expenses

These factors must be evaluated and established by each property appraiser for the county to arrive at assessed value for timberland.

3.4.1 Determining Productive Capacity/Site Index. Productive capacity may be generally determined from site index yield tables for pine stands. These guidelines utilize data from both *Growth and Yields of Natural Stands of the Southern Pines* by F.X. Schumacher and T.S. Coile (copyright 1960 by T.S. Coile, Inc., Durham, NC) and data from University of Florida, School of Forestry, *Growth and Yield of Slash Pine Plantations in Florida, Research Report No. 3*, by Robert L. Barnes (May 1955). Slash pine yield tables have been used throughout these guidelines because slash pine has historically been the predominant species under intensive management in the state.

The site index is the average total height the dominant and/or co-dominant trees will attain at either 25 or 50 years of age. Normally, 25-year site indexes are referred to as site quality. As shown in addendum B, which is an excerpt from *Growth and Yields of Natural Stands of the Southern Pines* (cited above), an acceptable way to convert 25-year indexes to 50-year indexes is the addition of 20 feet to the 25-year index which gives an equivalent 50-year index. All timber schedules in this document are production based using 50-year site indexes.

Site index is obtained by measuring the height of a representative tree and determining its age. This data is applied to a 50-year site index curve. Using the site index curve in addendum B, a 27-year-old tree that is 65 feet tall, following the curve to the right results a site index of 80. That is, according to this graph, the tree will be 80 feet tall when it reaches 50 years of age. See addendums B and C for site index curves. The NRCS soil surveys for Florida counties also list the site index for several major pine species by soil type. The site index information for sand pine, longleaf pine, and loblolly pine can be cross-referenced to a slash pine site index using the NRCS soil surveys.

The number of sample points required to establish the site index for a given parcel of land depends on the size of the parcel and the variability of the soil. A few measurements may suffice if the soil is relatively uniform, but otherwise many may be required. Some parcels may be represented by a single pine site index figure, but this figure must be representative of the parcel and not the result of an isolated sample.

Site index measurements on young trees are frequently not very reliable. Measurements on trees under 15 years of age, especially on sites with lower-than-average yields, should be used with caution. A check on the correctness of site index measurements may be obtained by comparing them with those on neighboring parcels having similar soils. The site index should not change abruptly from parcel to parcel without an accompanying noticeable change in the timber, other vegetation, or soil.

Timber stands that are predominantly hardwoods which can be legally harvested (as in a clear-cut) and reforested to planted pine may be valued at a percentage of the associated pine value for the slash pine site index of the property. Hardwood timber types that do not meet the criteria stated above (usually bottom land hardwoods or creek or river banks) should be classified as productive swamp and valued as such.

Where a parcel of land has no suitable trees to measure for a site index, the index should be established by comparison with adjacent or neighboring tracts with similar soils using NRCS soil surveys. The Department, county forester or representative of the Florida Forest Service, or other professional foresters may also assist the property appraiser in establishing the indexes in these cases.

The annual growth increment expressed in tons per acre per year can be obtained from addendum D. Coile and Schumacher's *Growth and Yield of Natural Stands of the Southern Pines, 1960* and Bennett and Clutter's *Per Acre Sawtimber, Pulpwood and Gum Yields – 25-year Basis* from United States Forest Service's Research Paper SE-35 were the sources for addendum D. The yields in these publications are listed in cords (128 cubic feet of stacked wood) per acre. This yield data has been converted from cords per acre to tons per acre using a factor that reflects the current market and reporting of timber yields and stumpage prices.

3.4.2 Stumpage Value. According to International Association of Assessing Officer's (IAAO) *Glossary for Property Appraisal and Assessment,* 3rd ed. (2022), stumpage value is defined as: The value of uncut timber. Prices paid for stumpage vary considerably throughout the state. Historically, prices have been highest in the northeast, lessening in the panhandle and lowest in the south. Patterns of land ownership and distances to mills influence these prices along with accessibility, volume, method of cutting, quality of the raw product and other factors. While the stumpage price reflects value for all forest products in a county, pulpwood prices should be given the most emphasis. The reasons for this are the relative stability of pulpwood prices over the years and its strong influence on wood-using industries.

The selected stumpage price used in a county for timberland valuation may be established from landowner sales, timber buyer surveys, local timber pricing publications, and through a joint effort of the property appraiser and the Department. The Department obtains current local stumpage prices each year from property owners, industry representatives, timber brokers, the Florida Forest Service, and other sources of reliable sales information. The selected stumpage price should be derived consistently by the same method used in the preceding years and compatible with the 5-year averaging techniques described in section 2.

3.4.3 Management Costs. Management costs associated with timber operations are of two types: improvements to the land and annual recurring expenses. The improvements to the land prorated include annualized costs (cost/rotation age) for site preparation, seedlings, and planting. Forest maintenance and protection from insects, disease, fire, and natural disasters are annual recurring expenses.

Management costs may be acquired from the Florida Forest Service, timber industry, and private forestry operations on an individual county basis. This data will be interpreted and adjusted in the same manner as stumpage prices. Upon request, the Department will provide a typical cost figure to the property appraiser for use in the valuation of timberland.

Ad valorem taxes are a component of the capitalization rate and are not to be included in the annual management cost.

3.5 Establishing Pine Timberland Classes. The Department's Land Use Codes list provided annually in the Tax Roll Production, Submission, and Evaluation Standards, available at https://floridarevenue.com/property/Pages/Official_CompleteSubRollEval.aspx, identifies five site index classes for productive pine timberland. Where all five classes are not present in a given county, the property appraiser may establish only those classes that are present. The classes consist of 10-foot site index increments based on a 50-year site index. The timberland classes with their respective site index ranges are:

Class	**(50 Year) Slash**
Timberland 1	Site Index 90 and above
Timberland 2	Site Index 80-89
Timberland 3	Site Index 70-79
Timberland 4	Site Index 60-69
Timberland 5	Site Index 50-59

Hardwood or natural pine-hardwood mixed timberlands should be classified by a percentage of the above site index classes.

Swamp – Productive swamplands capable of producing hardwoods or cypress for many economical commercial uses.

Nonproductive – Lands not capable of producing an economical commercial agricultural product.

Timber classification should be separated into the sub-use categories of natural pine and planted pine. These two different methods of forest management are readily discernible on the ground and using aerial photography. The two methods are different in reference to yields and costs of establishment and maintenance. By using the yield figures given in addendum D (Integrated Yield Data) for related use category (planted, natural) and site index, a value table may be constructed as explained in the next section. Yield and cost figures for use category and site index would be consistently applied. The stumpage prices used in the calculation would be the same for both and be derived as stated in section 3.4.2 of these guidelines.

3.6 Local County Value Tables. The property appraiser should establish value tables for the site index ranges within the county. The timber value table included in these guidelines (see addendum E) is recommended for use. The pine stand rotation age, number of trees per acre, and yield data provided in the table are researched, established, and published by USDA. The property appraiser inputs a 30-year annualized cost per acre for natural and planted stands, local price per ton, and an overall capitalization rate. Natural timber sites will not include annualized site preparation and planting costs but will include other annualized management costs.

Value tables are predicated on data that could be interpreted in many ways. Without a thorough knowledge of forestry and forest operations data may be misinterpreted and applied in a way that would be impossible to duplicate and would invariably lead to erroneous value conclusions. A local county value table that deviates fixed data from the recommended table should be well-researched and documented to provide an appraisal method that is consistent and replicable. The rotation age selected for the local value table development should reflect the most consistently used rotation periods in the county by prudent forest land managers. Site-preparation and planting costs should be annualized by the selected rotation period. Yields should be annualized and typical for the rotation selected and stated in units that are typical for the stumpage prices collected.

A non-pine value table is included for hardwood and swamp land based on potential production, local prices, costs, and market information (see addendum F). Upland hardwood land that cannot be legally harvested and re-planted should be classified as productive swampland.

3.7 Timberland Valuation Summary. Key elements and terminology in timberland valuation include:

- 50-year site index – measure of forest soil capability of productivity; established by the property appraiser
- Yield information – see addendum D
- Local stumpage price – typical per ton pulpwood price collected during the calendar year applied as a 5-year average

- Site-preparation and planting cost – the one-time per acre cost of site preparation for pine tree seedlings (clearing, chopping, burning, bedding, etc.) and planting pines (seedlings, planting, etc.), annualized over the rotation age and applied as a 5-year average
- Local management costs – annual expenses incurred in managing natural pines and planted pines such as forest maintenance and protection, applied as a 5-year average
- Capitalization rate – derived as described in section 2 of these guidelines
- Value tables – are locally derived by the property appraiser based on the five factors described above. Tables are revised using updated capitalization rates, stumpage prices, site preparation and planting costs, and management costs. The value tables are the final product of the income approach to timberland valuation.

4.0 PASTURE LAND

4.1 Pasture Land Defined. Pasture land is generally understood in the agricultural industry to be land used for the production of herbage or grasses for the purpose of livestock grazing or feeding. The NRCS defines pasture land as: Range and pasture lands are diverse types of land where the primary vegetation produced is herbaceous plants and shrubs (see https://www.nrcs.usda.gov/wps/portal/nrcs/main/national/landuse/rangepasture/).

4.2 Pasture Land Valuation. The capitalized net income approach as described in section 2 of these guidelines is recommended for the valuation of agricultural pasture land. Two methods of obtaining income from pasture land are agricultural land rents for grazing or hay production and operational budgets. Operational budgets can be for saleable hay to produce income or from the production of salable beef pounds from the production of forage.

4.3 Rental Income for Pasture Land. Using rental information is the preferred method for obtaining pasture land value. Rental income is recommended since it is relatively easy to obtain, and it closely approximates income attributable to the land only, although rent paid to corporate land owners often includes a management fee. The management fee represents a small amount per acre and includes owner-incurred costs of incidentals related to establishing the lease and collecting rent as well as lease broker fees. Renters often form a competitive market among themselves with the resulting rents they are willing to pay tending to represent a typical management level.

Property appraisers should qualify rental agreements by verifying all terms. Qualified rents or leases are bona fide arms-length transactions between knowledgeable persons where the entire remuneration (money or services) is shown in the agreement. The only rents considered should be for agricultural use of the land only, less any management fee. Rental agreements may be verbal and must also be verified.

Annual countywide rental surveys should be conducted because the responses represent the agricultural rental market for the county. In order to derive a meaningful unit of comparison, the rents collected should be sorted based on the Animal Unit Months (AUM) of the soils. The NRCS soil survey for each Florida county lists the AUMs for each soil type. The soil types can be found using the maps listed in the soil surveys or by using the GIS maps supplied by the Department. The typical rent per acre is obtained by weighting the selected net rents (net income) for each production level or AUM class to be valued. Sum the product of each rent (net rent x acres) then divide by the sum of the selected rent acreages. See addendum G for an example of pasture land rental analysis.

The selected rent should be reconciled using other statistical measures such as the mode and median. Previous years' selected rents should be compared to the current year's rents. The selected rent should not vary by large percentages from one year to the next. Increasing or decreasing rents should show a trend in the agricultural market and using the 5-year averaging should smooth any large value changes from year to year.

To calculate value, average the current typical net rent with the previous four years of typical net rent. Next, divide the computed 5-year average net rent by the 5-year overall capitalization rate (see section 2) to get the classified use value. Values for the various types of operations should be compiled into basic tables and applied to all range and pasture land within the county. See the value schedule in addendum H.

4.4 Income from Livestock Operation. This section describes a procedure for the appraisal of grazing land based on beef yields derived from the capability of the pasture land to produce forage for livestock. Pounds of beef produced is treated as the production unit. Beef yields are converted to a dollar value; from which annual operating expenses are deducted and the resulting annual net income is capitalized. The property appraiser shall rely on 5-year moving average data when utilizing the income methodology approach in an assessment of property used for agricultural purposes in accordance with s. 193.461(6)(b), F.S.

Pasture land varies relative to soils, local climate, and ability to support livestock. To properly value these lands, it is important to consider these variables. Since using specific data for every type and level of operation is a practical impossibility, it is appropriate to create value tables based on supportive data and within established parameters used in actual operations. Property appraisers should make discretionary adjustment to individual properties where conditions warrant.

On a statewide basis, the primary factors influencing pasture land values are:

- Productivity of the soil
- Market price of beef
- Extent of pasture improvement
- Annual expenses associated with different types of operation
- Additional expenses (including supplemental feeding, if necessary)

To arrive at value for pasture land, the property appraiser should determine these factors on a local basis.

4.4.1 Productivity of Soils. Soil productivity is expressed in terms of AUM, as described in sections 4.4.6 through 4.4.7. Soil productivity and degree of land improvement are important factors influencing the value of grazing land. While most soils in Florida are low in natural fertility, beef production is closely related to the amount of plant nutrients in the form of fertilizer applied to them; soils do affect beef production and profit. The property appraiser must be cognizant of the role of the soil quality in assessment of pasture land.

The property appraiser should be familiar with the most important soil types in the county and which of these are the most productive. NRCS soil surveys are available to the property appraiser and should be utilized. Identifying major soil types is an important tool in the assessment of pasture land.

4.4.2 Classes of Pasture Improvement. Pasture land is considered to have four classes:

- *Range pasture* – raw, unimproved, native pasture used for grazing livestock
- *Semi-improved pasture* – range pasture having some improvement such as webbing, chopping, or mowing which increases the grazing capacity of the land but does not include improvements such as seeding or application of fertilizer and lime
- *Improved pasture* – land that has been cleared, limed, drained and seeded to legumes and/or grass mixtures. Such grasses include but are not limited to Bahia, Bermuda, and Pangola grasses. Improved pasture is typically fertilized and renovated from time to time and is grazed or harvested for hay or silage.
- *Waste pasture (nonproductive)* – includes acreage in depleted mines, dumps, pits, lakes, pond, and other nonproductive lands

Nonproductive land has some value and may contribute to the value of the surrounding productive land but may not be subject to valuation by the income approach. The property appraiser should, therefore, value these lands according to their contribution to the surrounding productive land. Ponds and water sources that are accessible by livestock may be considered pasture land to the extent they support livestock. Excess ponds and water sources may be considered nonproductive land.

4.4.3 Annual Expenses. Annual expenses such as feed, fertilizer, labor, machinery, transportation, veterinarian services, and other costs should be obtained from sources which reflect actual local expenses.

4.4.4 Livestock Budgets. Livestock budgets prepared by economists with the University of Florida Institute of Food and Agricultural Sciences (IFAS) can be used to obtain income information if local producer records are not available. These budgets reflect income and expense summaries that consider investment and operating costs for machinery and equipment, buildings and fences, water control systems, costs of hay production, fertilizer, interest on livestock investment, pasture renovation and all other practices which are typically included in the operation of a ranch.

These budgets should represent typical levels of management. Net returns from budgets that represent unusually high levels of management should be adjusted before being included in the determination of income value.

4.4.5 Value Table. The property appraiser shall establish value tables for each general type of ranch operation found within the county (native range pasture; semi-improved pasture; and improved pasture) using the following steps:

1. Determine the yields in pounds of saleable beef per acre from:
   - Typical managed ranch operations within the county.
   - NRCS land capability unit system using AUM as explained below.

2. Determine the expenses associated with the yields determined in step 1.
3. Determine the market price of beef on an annual basis. Apply the price of beef to the yields as determined in step 1.
4. Subtract the expenses as found in step 2 from the dollar value of beef found in step 3 to obtain the annual net income.

To calculate value, average the current typical net income with the previous four years of typical net income. Next, divide the computed 5-year average net income by the 5-year overall capitalization rate to get the classified use value. Values for the various types of operations shall be compiled into basic tables and applied to all range and pasture land within the county. See the value schedule in addendum H.

Factors other than soil and degree of land improvement will usually have a minor effect on agricultural value, however, when the property appraiser determines that a parcel varies significantly from the norm, a further adjustment may be made on an individual basis.

4.4.6 NRCS Soil Capability and Animal Unit Month (AUM). The NRCS has compiled information on all soils in Florida (see link in section 4.4.1). These compilations reflect study and observations by soil scientists, district conservationists and other skilled specialists over a period of years. Under the NRCS system, soils of similar productivity and profile characteristics are grouped together and referred to as a capability unit. Each capability unit is further identified with a W, S, or E to denote either wetness, soil quality or erosion as the principal limitation in its use. NRCS soil surveys with land capability designations are available for most of Florida's counties.

The basic measure of land capability for pasture and grazing land in the NRCS system is an AUM. The NRCS defines AUM as "The amount of forage required by one mature cow of approximately 1,000 pounds weight, with or without a calf, for 1 month." The animal unit is based on one cow with calf. A 7-AUM means that one acre will provide sufficient forage to maintain one cow-calf in normal health and growth for seven months of the growing season. The operator would need to provide food for 5-months of the year.

The NRCS reports AUM ratings only for high levels of management on improved grass or irrigated grass/clover pastures. The values represent the production levels attained by the best producers utilizing the best technology available when the soil survey was conducted. These yields should be adjusted as necessary to reflect local conditions under typical management.

In the absence of local production information, the NRCS AUM ratings can be used as the basis for computing the pounds of saleable beef per unit as a percentage of total beef pounds. Generally, the NRCS calculates total beef pounds by multiplying the AUM rating times 51.0. Total beef production is then adjusted to account for:

- Percent calf crop

- Typical level of management
- Herd maintenance
- Percent death loss

Calf crop refers to the number of calves born expressed as a percentage of the total brood cows and bred heifers. Typical management level recognizes imperfect knowledge and that a degree of inefficiency exists in all operations. Herd maintenance requirements are the percentage of total beef pounds essential to maintain a breeding herd (replacement heifers) as opposed to that available for market. Death loss is loss from all causes expressed as a percent of the total herd number.

4.4.7 Pounds of Saleable Beef Formula. To derive the pounds of saleable beef produced per acre, use the following equation:

#AUM per acre
x 51.0 pounds of beef per AUM
x percent level of management
x percent calf crop
x (1 - percent herd maintenance needs)
x (1 - percent death loss)
= pounds of saleable beef

The pounds of saleable beef are multiplied by the market price to obtain total revenue. The production expenses, as described earlier, are then subtracted from total revenue to obtain net income. The net income is then divided by the capitalization rate to obtain the land value as explained above using a 5-year average.

5.0 CITRUS LAND

5.1 Citrus Land Defined. Citrus land is land suitable for citrus groves. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), orchard/grove land is: "Uniformly spaced fruit- or nut-bearing trees or shrubs that are not annually planted. Plantings are spaced for easy equipment operation and maximum production from a specific variety of trees or shrubs. Does not include vineyards, which are separately categorized." While this section details valuation of citrus land, the procedure discussed may be relevant for valuation of other types of orchard or grove land.

5.2 Citrus Land Valuation. In citrus land valuation, variables affecting groves are numerous and complex; therefore, it should be recognized at the outset that there are many exceptions. These guidelines intend to succinctly and explicitly set forth meaningful parameters to encompass most grove situations and to assist in equitable valuations.

5.3 Citrus Producing Areas. There are three citrus producing areas within the state:

- Ridgelands and rolling country of the central interior,
- Indian River section of the central and lower east coast; and
- Flatwoods and marshes of central and south Florida.

Groves in the interior are characterized by longer tree life and the attainment of larger tree sizes in later maturity. Conversely, citrus trees in the Indian River area have significantly shorter lives while attaining greater physical size earlier in their producing years. At maturity, however, these trees are seldom as large as those of the interior. The trees of the flatwoods and marsh area have intermediate longevity, spacing and size. The areas also differ in other particulars, namely: terrain, susceptibility to diseases, insects, weather hazards and other features. Local factors affect the quantity and quality of fruit produced. Therefore, local costs and prices reflected through the practices of typical managements are important to recognize and incorporate in the determination of value schedules. Consideration of disease and disease pressure as well as mitigation strategies are important factors in determining value schedules.

5.4 Economic Life of Typical Grove. Given the variations in local conditions, the economic life of a typical grove differs for each area of the state. Economic life is the period over which a property will yield a return on and of the investment over and above the land's economic rent. The estimate of economic life is an appraiser's judgment based on supporting data. Theoretically, economic life ends in a predetermined number of years. In practice, recycling of the better groves is usually continuous and unending. Economic life should be based upon consultations with citrus industry leaders and the attrition rates experienced by growers in each area.

5.5 Determining Typical Yield. A typical citrus tree is one that exhibits the predominant characteristics of a group. Obviously, a tree typical of a particular group may not be typical of

all groups. Data published by USDA's National Agricultural Statistics Service (NASS) in the annual *Florida Citrus Summary* is the best guide to establish baseline typical yields (available at: www.nass.usda.gov/Statistics_by_State/Florida/Publications/Citrus/).

This data should be adjusted based on observed production averages or production records available in the area. Disease pressure may be a major influence in determining yields and may cause large variances. It is recommended to use industry leaders as well as appraisers well versed and educated in citrus to make these determinations. The yields should represent an average of the typical yields within the county or geographic area for various citrus varieties by age. In the event there are geographical areas within a county with differing production levels, there should be well-documented reasons for the differences. Every effort should be made to have singular production levels based on ages across a county in accordance with the typical production of the county.

5.6 Citrus Value Schedules. The property appraiser should develop annual value schedules using the income approach. In order to keep the assessed values as current as possible, the annual updates must incorporate the most recent cost and price information available. It should be recognized, however, that a time lag in the updated schedules is unavoidable because the data is not available from official sources until a year after the fact.

Data published by IFAS in the annual *Citrus Production Cost* publication is the best guide to establish typical costs (available at: https://crec.ifas.ufl.edu/research/economics/). Data published by USDA's NASS in the annual *Florida Citrus Summary* is the best guide to establish typical on-tree price per box (see link in section 5.5). In the event neither of these publications are available due to late publication or discontinuation of the service, knowledgeable industry leaders should be consulted and/or appraisers educated in citrus should make the determination based on available empirical data and research.

5.6.1 Basis of Citrus Value Schedules. Value schedules are based on these factors: a basic agricultural capitalization rate, the base land value of citrus land, the cost of trees and planting, representative numbers of trees per acre, typical yield levels at given ages, and economic life. Next the variables of production costs and fruit prices must be considered which, aside from the influence of management, are largely the results of external forces and are subject to annual variations.

In Florida, the vast majority of citrus acreage is devoted to the production of a few classes of fruit. They are:

- Early, mid-season, and late oranges
- Mandarin varieties
- Grapefruit varieties

These fruits are dominant in Florida and are individually distinguishable throughout the industry, and should therefore be valued separately. Additionally, there are several specialty fruits. Generally, these are more costly to produce, have historically been subject to very erratic markets and do not have the same degree of marketability as the more dominant citrus fruits. The property appraiser may include further classifications should a locally significant fruit not be encompassed in the dominant classifications.

The annual value schedule is only a guide. It is the responsibility of the property appraiser to recognize situations requiring a departure from the schedule. The property appraiser should make necessary and justifiable adjustments.

Adjustments may be on a specific parcel basis, encompass a regional area or be made on a countywide basis. Appropriate and adequate documentation should be available to warrant adjustments. Reasons to apply adjustments may include disease, damage from natural or man-made disasters, and general industry conditions. Likewise, an inherent discrepancy could potentially exist through the use of statewide averages which deviate from the typical production of a county, local region, or soil type.

One example of this could be a high value derived from a specific variety that is predominantly grown for fresh fruit in other portions of the state. This variety may not typically be harvested for fresh fruit in one area, but it is grown and harvested for processed fruit in that particular area. Because that area carries a low percentage of the statewide acreage, the fresh fruit price complied by USDA's NASS and found in the annual *NASS Citrus Statistics Report* statistically outweighs the processed fruit price (juice). This would cause the production in that area to be inaccurately valued, causing an adjustment to be warranted. Adjustments should be determined by individuals knowledgeable in citrus and the specific geographical area and should be documented. Current fresh and processed fruit prices are published in the *NASS Citrus Statistics Report* (see link in section 5.5).

5.6.2 Preparing the Value Schedule. Follow these steps to prepare the value schedule:

1. *Determine the region*. The Indian River region is distinct, but in locations where the interior and flatwoods merge, a discretionary judgment must be made.
2. *Estimate economic life*. This may be established by inquiry of industry leaders and other knowledgeable sources. Geographic area and disease pressure will be the predominate influences on economic life and should be applied on a regional basis.
3. *Compute acreage.* The planted grove acreage may include small ancillary portions such as turning rows and perimeter driveways. Multiply this acreage by the appropriate land value of each category. Skips and pushed trees should be classified as citrus base land and multiplied by the base land rate. Sandsoaks, sandponds, bayheads, wetlands, etc., are not citrus land and should have only a nominal or nonproductive value assigned. Any area that complements a grove or that is essential to its operation is citrus land; valuation should be commensurate with citrus base land.

4. *Discern fruit varieties and composition*. Where the composition is mixed or cannot be accurately blocked off, an estimate of the proportionate composition must be determined.
5. *Ascertain effective tree age*. Effective tree age is developed by estimating the remaining years of economic life. It may be applied to a given tree or block of trees having equivalent condition, size, productivity and remaining economic life. Most often the effective age will equal or closely parallel chronological age, for the first fifteen to twenty years provided correct judgments have been made with respect to economic life for the area. Two notable exceptions are trees that have been buckhorned and those that have sustained extensive damage, thus reducing bearing wood surface. In either event, remaining economic life is considerably lessened, and value should be predicated on rejuvenation or recovery prospects as well as reduced production. Tree size and chronological age usually have little relationship for older trees. Where there is uniformity of tree size, effective age is most easily estimated. Otherwise, a sound judgment must be relied on in categorizing age groups by variety. Because citrus production levels increase at larger rates in early producing years, grove valuations should increase correspondingly. It is most important to have correct age estimates in the early producing years. Effective age is determined by the length of economic life, kind of fruit, yield and tree condition. To a knowledgeable citrus appraiser, effective tree age or the number of years of remaining economic life of a tree is generally discernable.
6. *Estimate fruit production in boxes per tree acre*. Average yields per tree by age and variety will prove a very useful guide. Additional trees per acre make for significant increases in per acre yields during a grove's earlier years. Thereafter, the amount of bearing wood surface or linear feet of canopy becomes relatively more important.
7. *Multiply the per-box fruit price by boxes produced per acre*.
8. *Deduct production expenses*.
9. *Divide net income by the applicable capitalization rate*. The result is value per net tree acre.

5.7 Value Adjustment. Citrus land values derived using value tables may require adjustment due to disease pressure, climate conditions, natural or man-made disasters, or greater than normal susceptibility to a contingent hazard. When a value reduction is made, the extent of adjustment and justification to support the adjustment must be documented. The appropriateness of value adjustments should be reviewed annually.

5.8 Procedures and Formulas. Procedures and formulas for citrus valuation are provided below.

Fruit Gross Income Computation Formula:

Dollars per box
x boxes per acre
= Gross Income per Acre

- Compute the average dollars per box of a particular variety using the 5-year average dollars per box of that variety.
- Obtain the average box production for effective age of tree for that variety.

Production Cost Computation. Use a 5-year simple average. General and specific cost components are:

- Labor, power, and equipment:
  - Cultivation
  - Irrigation
  - Pruning
  - Hedging and topping
  - Cold protection
  - Tree and bush removal
  - Site preparation and planting
  - Cost and maintenance of power and equipment
  - Banking and unbanking
- Fertilizers and lime
- Spray (ground and/or aerial application)
- Production management
- Business management
- Miscellaneous

The interest on grove investment and county ad valorem taxes shall not be included in the above production costs. These are reflected in the capitalization rate.

5.9 Capitalizing Net Income. Subtract the production cost per acre (cost of managing one acre of citrus for commercial production, determined through information provided by citrus growers) from the gross income per acre (sum of all earnings for each acre) to arrive at the net income per acre. Capitalize this net income into value per acre by dividing the net income by the capitalization rate.

5.10 Recapture. Since citrus trees are a wasting asset, there may be a provision for recapture (earnings or profits beyond a fixed amount) in addition to the discount rate (agriculture tax rate) and the effective tax rate (standard tax rate). The following definitions from IAAO's *Glossary for Property Appraisal and Assessment,* 3rd ed. (2022) are provided for reference:

- Recapture Rate – "A portion of the overall rate in an income approach representing the return of the owner's investment in property. Expressed as the current year's percentage of the remaining economic life."
- Discount Rate – "A rate of return that converts future payments to present value."
- Effective Tax Rate – "The rate expressing the ratio between the current tax bill and the property value; the official tax rate of the taxing jurisdiction multiplied by the assessment ratio (statutory level of assessment). It is expressed as a percentage of market value. Differs from nominal tax rate when the assessment ratio (statutory level of assessment) is not 100 percent. The rate may be calculated either by dividing the amount of taxes by market value or by multiplying a property's assessment level by the nominal tax rate."

- Economic Life – “The total number of years during which the improvements and/or personal property contribute to the total property value. Economic life is equal to the effective age plus the remaining economic life and is often referred to as the Total Economic Life.”
- Effective Age – “The age of a property based on the amount of observed deterioration and obsolescence, which may be less than, greater than, or equal to the chronological age.”

Recapture can be calculated by dividing 1 by the remaining economic life. For example, a grove with an effective age of 20 years is in an area where groves are generally thought to have an economic life of 50 years. To find the recapture rate, find the remaining economic life by subtracting the effective age (how old the trees are) of the grove from the economic life (age at which a grove does not become profitable anymore due to decline of tree health).

50 years "economic life" - 20 years "effective age" = 30 years "remaining economic life"

Then divide 1 by the remaining economic life to find the recapture rate.

1 ÷ 30 years "remaining economic life" = .033 or 3.3% "recapture rate"

5.11 Base Land Value. Base land value should be reflective of the land’s suitability for producing citrus in its existing condition. This is a theoretic value based on the income ability of the land with all improvements in place for growing citrus. The property appraiser should be able to discern this value from knowledgeable citrus growers and/or similar land uses given the same type of inputs to the land in preparation for production.

6.0 CROPLAND (Vegetables and Field Crops)

6.1 Cropland Defined. According to the Property Use Classification System detailed in *The Dictionary of Real Estate Appraisal*, 7th ed. (Chicago: Appraisal Institute, 2022), cropland is: "Land that is planted, cultivated, and harvested in consistent intervals. Large-scale mechanical equipment is often used. Related functions may include irrigation, pest control, and fertilization. Crops include but are not limited to vegetables, fruits, corn, wheat, flowers, hay, and other commodities. May include buildings or structures such as houses, barns, or sheds than [sic] contribute nominally to value. Sometimes called a farm." The production obtained may be the result of a simple form of agricultural operation or one that is concentrated, intense and complicated. Field crops are annuals rather than groves, pastures, orchards, timber, etc. Cropland includes field crops such as corn, soybeans, tobacco, cotton, peanuts, etc., and annual crops grown for fresh produce or processing, generally called vegetables.

6.2 Cropland Valuation. Cropland has value because of its ability to generate income through productivity. As described in section 2 of these guidelines, the income approach is recommended for assessing agricultural lands and is used for cropland valuation for both field crops and vegetables. Furthermore, the prices and costs used should be derived using the 5-year averaging technique described in section 2 of these guidelines.

6.3 Income from Cropland. Two methods of obtaining income from cropland are operational budgets for growing crops and land rents for growing crops. Operational budgets can be difficult to use since there are many different types of crops grown as well as methods of growing them. Rental income is preferable since it is easier to obtain, and it more closely approximates income attributable to the land only. Renters often form a competitive market among themselves with the resulting rents they are willing to pay tending to represent a typical management level. See 6.6 Irrigated Land Valuation.

6.4 Use of Budgets in Valuation. Owner-operated budgets may be used if rental income does not encompass the local market area. The budgets used should be for typical annual crops grown within the county. The net income derived should represent a typical net income for the production level or capability class of the soil. Income for one-time or rotated specialty crops should not be used unless it reflects the typical market. Exercise care to ensure values generated do not exceed market value.

6.5 Use of Qualified Rental Agreements for Valuation. Annual countywide rental surveys should be conducted because the responses represent the agricultural rental market for the county. In order to derive a meaningful unit of comparison, the rents collected should be sorted based on the capability unit of the soils. The NRCS soil survey for each Florida county lists the capability class for each soil type. The soil types can be found using the maps listed in the soil surveys or can be found using the GIS mapping supplied by the Department. The typical rent per acre indication is obtained by the weighting of the selected net rents (net income) for each production level or capability class to be valued. See addendum G for an example of cropland

rental analysis. The rents considered should be for agricultural use of the land only, less any management fee. Rental agreements may be verbal and must also be verified. Reliable sources for cropland rent (income) by county may be obtained from local agricultural agents or the Department's countywide surveys.

The selected rent value should be reconciled using other statistical measures such as the mode and median of the rents collected. Previous years' selected rents should be compared to the current year's rents. The selected rent should not vary by large percentages from one year to the next. Increasing or decreasing rents will show a trend in the agricultural market and using the 5-year averaging method should smooth large value changes from year to year.

To calculate the value, the current typical net rent is averaged with the previous four years' typical net rent then divided by the 5-year overall capitalization rate. Values for the various soil classifications as determined above shall be compiled into basic tables and applied to all cropland within the county. See addendum H for an example of a cropland valuation table.

6.6 Irrigated Land Valuation. Agricultural producers face many challenges to produce crops. Irrigation is used to supplement annual rainfall and act as insurance during drought periods. When estimating net income using a budget, the cost of irrigation equipment and its use should only be included if irrigation use is typical for the county. Other costs and yields that are used in a budget should also be typical for the county. NRCS county soil surveys list yields that are based on adequate irrigation for typical crops. In the absence of local yields, these yields should be used. Rents that are collected that state "irrigated rent" should be scrutinized to ensure the rent is a net-rent to the landowner.

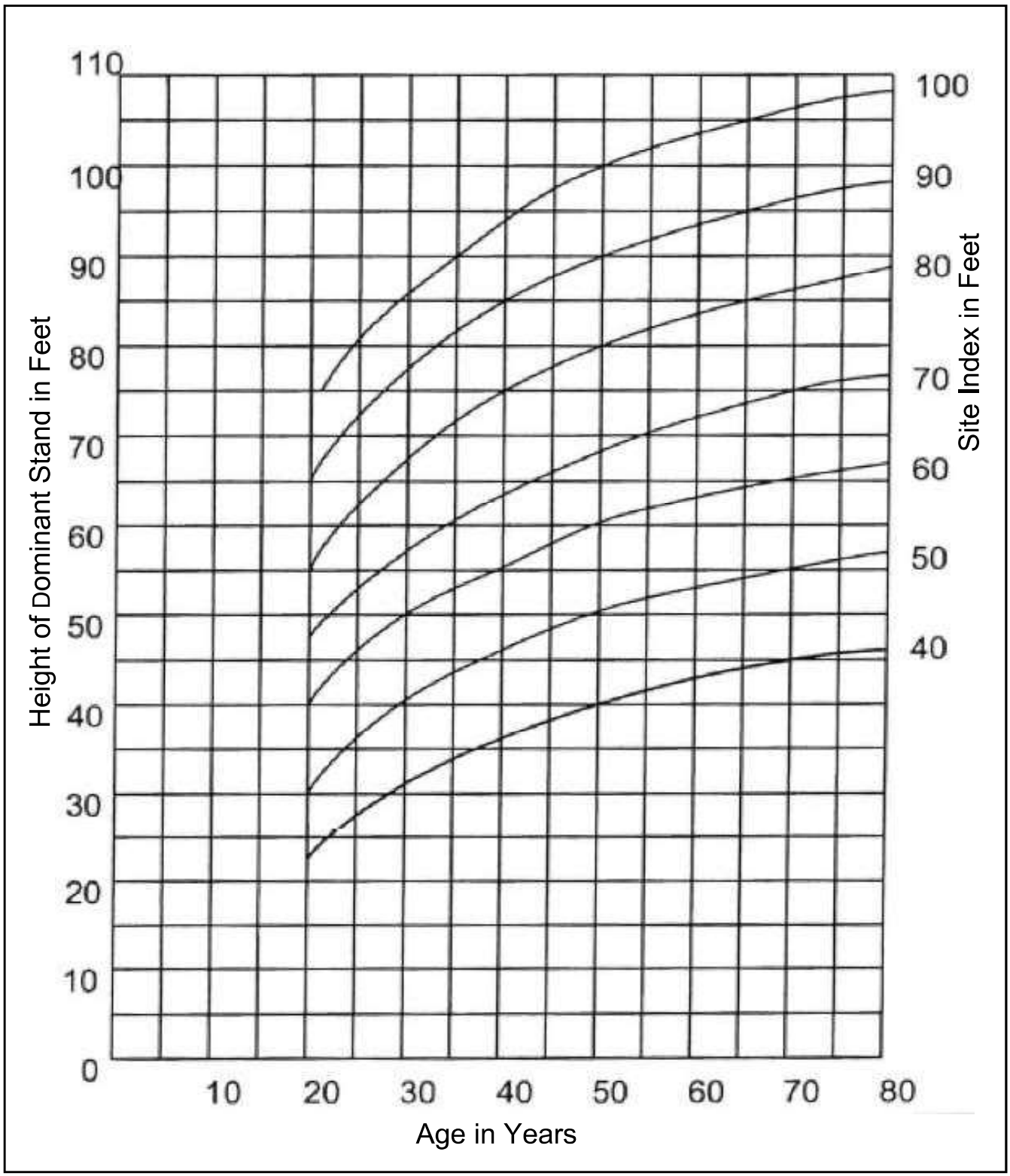
Regarding irrigation systems, s. 193.461(6)(c)1, F.S., states: "For purposes of the income methodology approach to assessment of property used for agricultural purposes, irrigation systems, including pumps and motors, physically attached to the land shall be considered a part of the average yields per acre and shall have no separately assessable contributory value."

Addendum A – Band-of-Investment Example

Band-of-Investment Capitalization Rate Calculation		
$MR_m + ER_e = R_o$		
Where:		
M	=	Loan-to-value ratio (LTV)
R_m	=	Mortgage constant (calculated using the annual percentage rate (APR) and available loan funds)
E	=	Required equity percentage of the loan (1 – LTV)
R_e	=	Equity yield rate (mortgage constant plus the FFCBFC January 20-year bond rate)
R_o	=	BOI capitalization rate

Band-of-Investment Capitalization Rate Example		
In the examples below the following are assumed:		
M (LTV)	=	.75 or 75% (*$200,000 needed; the bank will loan 75% or $150,000*)
E (required equity)	=	.25 or 25% (*The bank requires 25% equity or $50,000*)
Loan term	=	20 years
Gross loan	=	$150,000
Loan fees	=	$3,000
Loan interest rate (i)	=	.05 or 5%
FFCBFC bond rate	=	.021 or 2.1%
APR	=	Amortized first year's interest / Loan Available funds *For example:* A $150,000 loan that included $3,000 loan fees would give $147,000 of available funds. If the interest payable is based on the gross loan amount then at 5% annual interest with annual payments, the required annual interest payment would be, $150,000.00 x 0.05 = $7,500. *Placing these figures into the APR formula results in:* APR = $7,500 / $147,000 = .05102 or 5.1%
R_m (mortgage constant)	=	The annual payment (calculated using the APR) / The gross loan The mortgage constant is calculated by using the APR not the loan interest rate. *For example:* Solving for the annual, end of period payment (one annual payment in this example) for the 20-year, $150,000 loan and substituting the APR of 5.1% for "i" results in annual payments of $12,138.66. NOTE: To calculate the annual payment using an HP 12C calculator, enter the following: f, CLx; n = 20; i = 5.1; PV = 150,000; PMT. *Placing these figures in the R_m formula results in:* R_m = $12,138.66 / $150,000 = 0.0809 or 8.09%
R_e (equity yield rate)	=	FFCBFC January 20-year bond rate + R_m *Placing these figures in the R_e formula results in:* R_e = 2.1% + 8.09% = 10.19%
R_o (BOI capitalization rate)	=	$MR_m + ER_e$ *For example:* The capitalization rate with 75% mortgage and 25% equity would then be calculated as follows: (75% x 8.09%) + (25% x 10.19%) R_o = 0.060675 + 0.025475 = 0.08615 or 8.62%* *The county ad valorem millage rate, expressed as a percentage, should be added to the 5-year average capitalization rate to establish the overall capitalization rate. The Department recommends property appraisers use the current year county millage rate without adjustment for 5-year averaging.

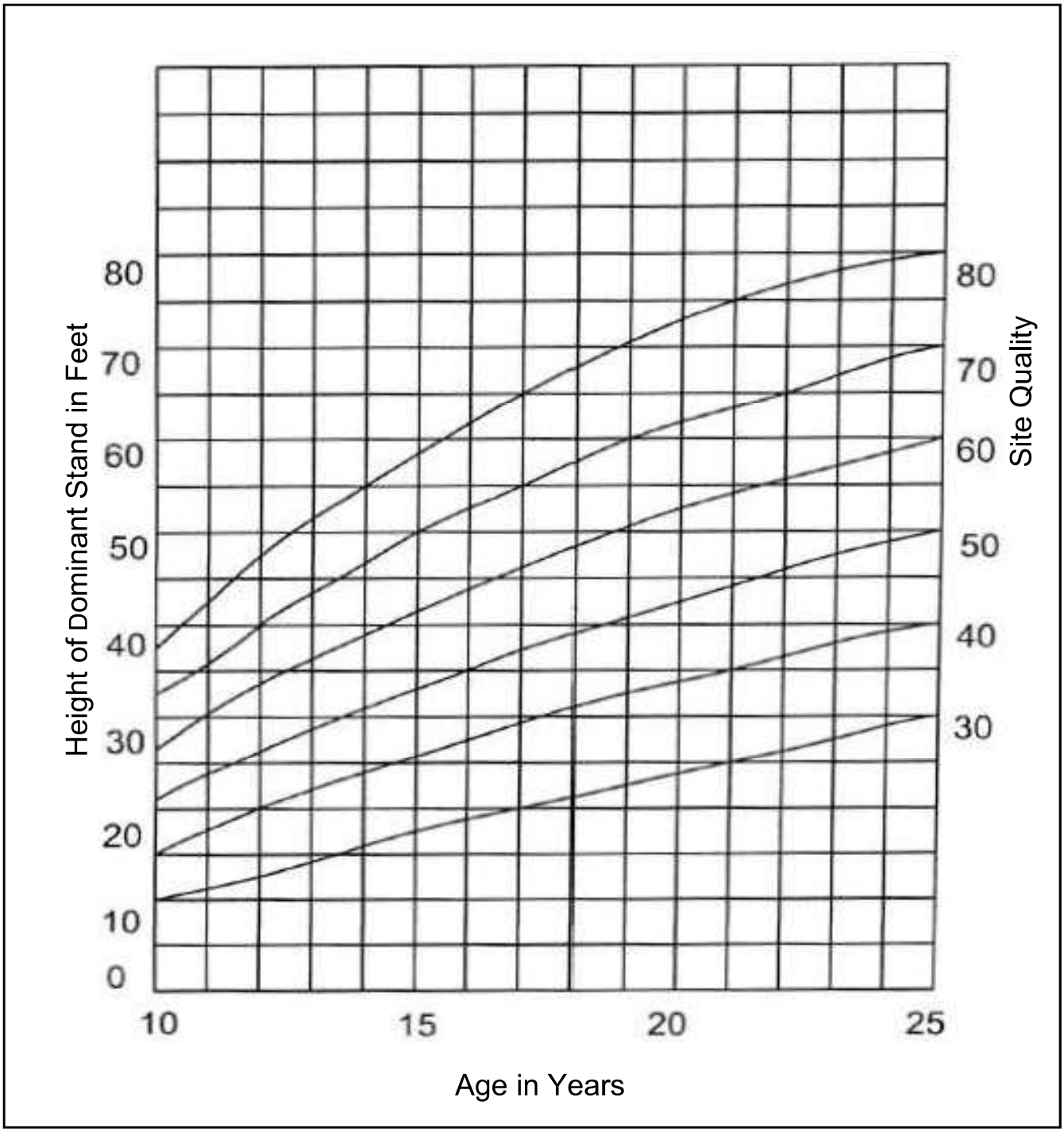
Addendum B – Growth and Yield of the Southern Pines, Slash Pine



Data from "Growth and Yields of Natural Stands of the Southern Pines" by

F.X. Schumacher and T.S. Coile. Copyright 1960 by T.S. Coile, Inc., Durham, NC

Addendum C – Site Quality Curves for Slash Pine Plantations in Florida, 25-Year Basis



Data from University of Florida, School of Forestry, Growth and Yield of Slash Pine Plantations in Florida, Research Report No. 3, by Robert L. Barnes, May 1955

Addendum D – Integrated Yield Data for Planted and Natural Pines

PINE CLASSIFICATION @ 30 year rotation		SITE INDEX (50 yr.)	SITE INDEX (25 yr.)	YIELD (cords)	YIELD (tons)*	CLASS
Natural:	no. trees/ac given	95 Avg.	75 Avg.	1.62	4.50	Timberland I
Planted:	@ 400 trees/ac	90+	70+	1.98	5.49	"
Natural:	no. trees/ac given	85 Avg.	65 Avg.	1.28	3.55	Timberland 2
Planted:	@ 400 trees/ac	80~89	60-69	1.48	4.11	"
Natural:	no. trees/ac given	75 Avg.	55 Avg.	1	2.78	Timberland 3
Planted:	@ 400 trees/ac	70-79	50-59	1.1	3.05	"
Natural:	no. trees/ac given	65 Avg.	45 Avg.	0.75	2.08	Timberland 4
Planted:	@ 400 trees/ac	60-69	40-49	**	**	"
Natural:	no. trees/ac given	55 Avg.	35 Avg.	0.55	1.53	Timberland 5
Planted:	@ 400 trees/ac	50-59	30-39	**	**	"

*The YIELD (tons) is converted from cords by a factor of 2.775 tons per cord.
**No yield information is given for SI 50 and 60 (50 yr.) in the Bennett and Clutter SE-35; the volumes above are from Coile and Schumacher natural slash pine tables.

Natural: number of trees per acre given in the table used in Growth and Yield of Natural Stands of the Southern Pines. Schumacher and Coile.

Planted: 400 trees per acre selected from table used in Multiple Product Yield Estimates for Unthinned Slash Plantations. Bennett and Clutter SE-35.

Addendum E – Timberland Value Schedule

TIMBERLAND VALUE SCHEDULE, 5-Year Average

PINE

Total Annual Cost per Acre:

Natural _____ =Management. **IDS Year:** _____ **Price/Ton:** _____

Planted _____ =Management + (siteprep&plant/30yrs) **County:** _____ **Cap Rate:** _____

CLASSIFICATION	SITE INDEX (50 Yr.)	YIELD ** Tons/ac/yr	x	PRICE / TON	=	GROSS INCOME	-	COST ** PER ACRE	=	NET INCOME	÷	CAP RATE	=	5-Year Average VALUE
Timberland No. 1	90 +													
Natural	(95 Avg.)	4.50	x		=	0.00	-		=	0.00	÷		=	
Planted		5.49	x		=	0.00	-		=	0.00	÷		=	
Timberland No. 2	80-89													
Natural	(85 Avg.)	3.55	x		=	0.00	-		=	0.00	÷		=	
Planted		4.11	x		=	0.00	-		=	0.00	÷		=	
Timberland No. 3	70-79													
Natural	(75 Avg.)	2.78	x		=	0.00	-		=	0.00	÷		=	
Planted		3.05	x		=	0.00	-		=	0.00	÷		=	
Timberland No. 4	60-69													
Natural	(65 Avg.)	2.08	x		=	0.00	-		=	0.00	÷		=	
Planted														
Timberland No. 5	50-59													
Natural	(55 Avg.)	1.53	x		=	0.00	-		=	0.00	÷		=	
Planted														

** Yields are converted from cords per acre to tons per acre by a factor of 2.775 tons per cord.

All costs and yields assume Slash Pine, per acre, and annualized over a 30-year rotation.

Addendum F – Non-Pine Value Table

Non-Pine Value Table

Yield/acre/ton		Price/Ton		Management Cost		Caprate		Value
1.11	x		-		/		=	

	DESCRIPTION		NOTES
Hardwood	Hardwood or Pine-Hardwood mixtures on sites subject to stand conversion; high hammocks.	_____	Valued by a percentage of the value calculated for the selected Slash Pine site index in the Timberland Value Schedule.
Swamp	Stream and river bottoms that flood, stream margins, bays, cypress ponds and swamps all considered nonplantable.	_____	Calculated using the formula above.
Non-Productive	Permanent open sogs; permanent open water; borrow pits; highway, pipe, and powerline rights-of-way; salt water marsh; spoil, dumps, and pits.	_____	Non-Productive should be less than Swamp value.

Addendum G – Agricultural Rental Analysis Example, Cropland/Pasture Land

AGRICULTURAL RENTAL ANALYSIS Cropland or Pasture			
Rental Letter Seq.	**Rent Per Acre***	**Acreage**	**Rent x Acreage**
1	$30.00	40	$1,200
2	$30.00	60	$1,800
3	$45.00	20	$900
4	$32.00	120	$3,840
TOTALS		240	$7,740
WEIGHTED RENT	**$32.25**		

* Net rent to owner before deducting management fee

NOTE: This is an example scenario. In this example, the appraiser determined these rents to be the best comparable rents for the subject property, and the weighted mean is calculated. The selected rent should be reconciled using other statistical measures such as the mode and median. For context, see sections 4.3 and 6.5 of these guidelines.

Addendum H – Cropland and Pasture Land Value Schedule

APPRAISAL SCHEDULE:		CROP [x] PASTURE [X]				
COUNTY ANY			20xx IDS		_____ CAP RATE	
Type	Code/ Symbol	Capability	Gross 5 Yr Avg Rent	Net* 5 Yr Avg Rent	Cap Rate	Indicated Value
Cropland 1	5100 CNF	I				
Cropland 2	5200 CNF	II				
Cropland 3	5300 CNF	III				
Pasture 1	6100 PIA	10-13 AUM				
Pasture 2	6200 PIA	7-9 AUM				
Pasture 3	6300 PIA	5-6 AUM				

*Net Rent is Gross Rent less Management Fee. Management Fee for rents is owner incurred costs of incidentals and lease broker fees where applicable. It represents a small amount per acre to cover management cost in concluding and collecting rent.

*A Management Fee of x% is indicated typical of rented local farm operations.

AFFIDAVIT OF PETER P. LEGEZA

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

BEFORE ME, the undersigned authority, personally appeared Peter P. Legeza, Jr., who, being first duly sworn, deposes and says:

1. My name is Peter P. Legeza, Jr. I am over the age of 18 and competent to make the statements in this affidavit. I am the designated director of Trust No. 0WR – Dated May 4, 2022 (the "Land Trust").

2. On May 4, 2022, the Land Trust purchased Parcel ID No. 137090-0000 from Leopoldo Gonzalez. Since the Land Trust purchased the property, I have been responsible for maintaining the property as a timber operation.

3. Prior to the purchase by the Land Trust, Mr. Gonzalez maintained the property as a timber operation and last harvested the property in 2011. Mr. Gonzalez then allowed the timber stands to naturally seed to produce an un-even stand. Mr. Gonzalez never applied for an agricultural classification from the St. Johns County Property Appraise due to the low value of the property.

4. Since taking over maintenance of the property subsequent to the purchase, I submitted an application for classification as agricultural to the Property Appraiser, which was approved for the 2023 Tax Roll. As part of the application, it was noted and accepted by the Property Appraiser that the property had been utilized as a timber operation for 40 years. Despite the property only receiving an agricultural classification from the Property

Appraiser since 2023, based on my personal knowledge of the property, it has been maintained as a timber operation since before the 1990s.

5. Prior to my involvement with the property, I have also maintained other property throughout St. Johns County and immediately adjacent to the Land Trust's property. Many of the parcels surrounding and including the Land Trust parcel, have been utilized for timber operations.

6. It is my knowledge and belief that Parcel ID No. 137090-0000 has been utilized for a bona fide agricultural purpose for at least the last 40 years as an active timber operation.

7. I have personally walked and maintained the property owned by the Land Trust for at least the last 4 years, but have been adjacent to and seen the property maintained as a timber operation since at least 2018, if not longer. I have personally overseen the maintenance of the property as a timber operation, including participating in clearing the property for firebreaks, replanting stands, building new and clearing existing timber roads, and maintaining drainage ditches on the property. I have also been personally involved in the sale and harvest of the timber on the property, including of mature timber in 2023, demonstrating that the property was a continuously utilized timber operation in the years prior to the property being classified agricultural by the Property Appraiser.

[Intentionally left blank.]

FURTHER AFFIANT SAYETH NAUGHT.

Peter P. Legeza, Jr.

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

SWORN TO (or AFFIRMED) before me this 10 day of September, 2026, by Peter P. Legeza, Jr., who is personally known to me ____ or has produced Fl Driver license as identification.

Notary Public (signature)

Bindu B. Patel

Notary Public (print or type)

Serial No. (if any) HH 319015

My commission expires: 02/04/2027

BINDU B. PATEL
MY COMMISSION # HH 319015
EXPIRES: February 4, 2027

ATTACHMENT 9

GEOTAGGED PHOTOS

SHAREFILE LINK

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jandwforesters@bellsouth.net

April 19, 2023

This letter serves as an amendment to the December 7, 2022 Timber Sale Agreement between **Geoffrey Young/ Osceola Lakes LLC** and **Gator Timber and Land, LLC.** The following amendments are made to the Agreement:

1.0 **Timber Identification and Specifications**: Sellers agree to sell and Purchaser agrees to purchase all pine and cypress timber (collectively, the "Timber") designated for sale as shown on "Exhibit A1," attached hereto and made a part hereof.

Clearcut Sale: Clearcut of 39 acres of natural pine and 1 acre of cypress.

PURCHASER AGREES TO LEAVE 80 SQUARE INCHES PER ACRE OF ANY TREE SPECIES OVER THE ENTIRE SALE AREA

2.0 **Timber Location**: The Timber is located in Section 13, Township 8S, Range 29 East, St Johns County, Florida, more particularly described on Exhibit A1 attached hereto and a part herof (the "Premises").

5.0 **Advance:** Purchaser shall deposit $10,000 by check payable to Geoffrey Young as a prepayment to be credited against the initial scale tickets. The check will be mailed to:

Geoffrey Young
655 Wildwood Dr
St. Augustine, FL 32086

The Purchaser acknowledges that the deposit is made to the Seller prior to any timber harvesting taking place. The deposit will be liquidated at a rate equal to the purchase price per product as specified in paragraph 5.2. All unliquidated advance payment at the end of the contract period shall be returned to the Purchaser within 30 days.

7.0 **Contract Term:** Purchaser is granted the right to conduct harvesting operations in the Sale Area consistent with the terms of this Agreement until **June 30, 2023**. At that time this Agreement shall expire and Purchaser shall have no further rights hereunder.

Seller: PETE LEGEZA **Tax I.D. #:** _____

By: _____ **Date:** 4-21-23

Title: MANAGER

Seller: GEOFFREY YOUNG **Tax I.D. #:** 82-2001279

By: _____ **Date:** 4/21/23

Title: OWNER

Purchaser: Gator Timber and Land, LLC. **Tax I.D. #:** 59-3287092

By: _____ **Date:** _____

Title: _____

Trust No. OWR
St Johns County, FL
Timber Sale Map Exhibit "A1"

N

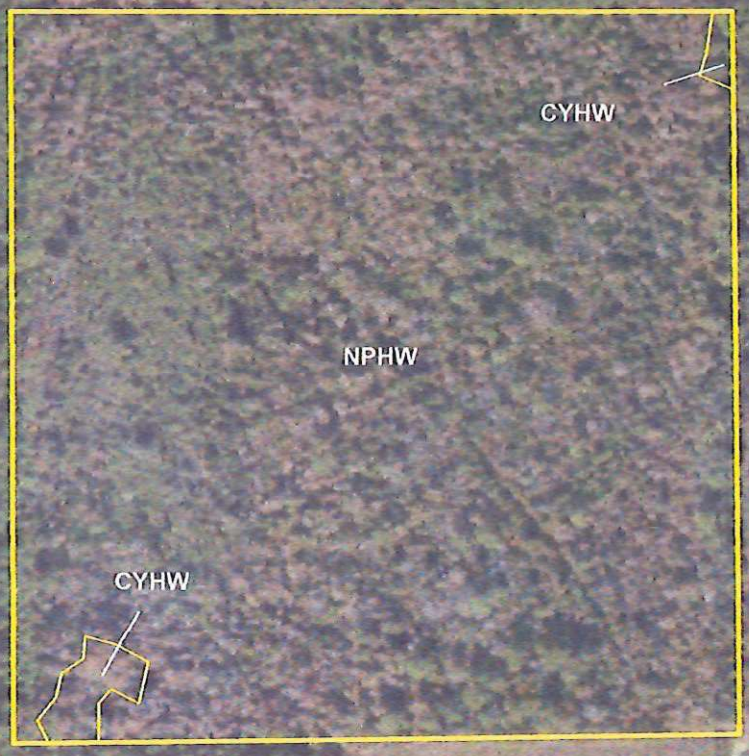
0 330 Feet

approximate scale

2021 imagery
map date 4-23

Map by: J.Halvorsen
Jowett & Wood, Inc.

Disclaimer:This map is not a survey, and is provided only as an approximate visual representation. The accuracy of this map is not warranted by Jowett & Wood, Inc. or the landowners.

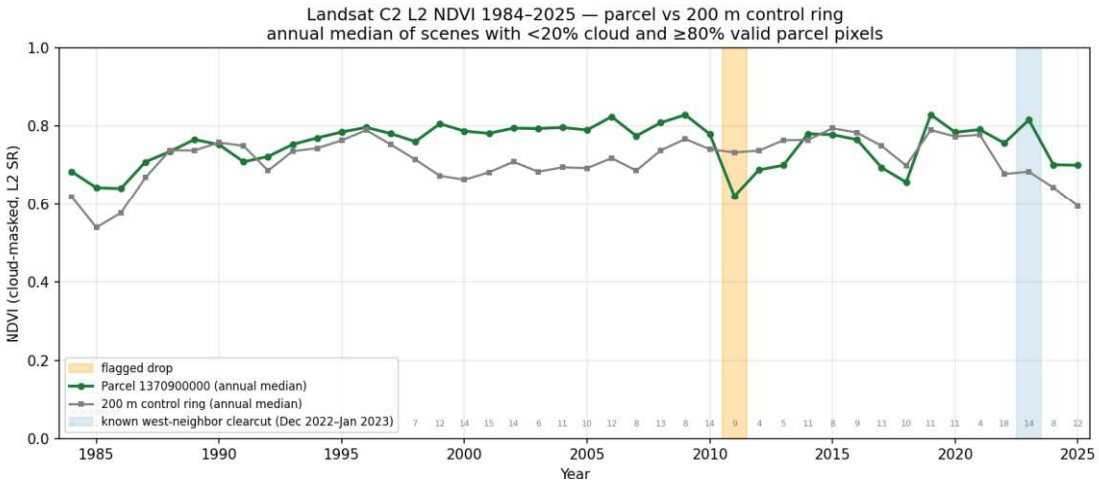


TIMBER TYPE KEY		
CODE	DESCRIPTION	ACRES
NPHW	Natural Pine Hardwood	39
CYHW	Cypress Hardwood	1
	Total	40

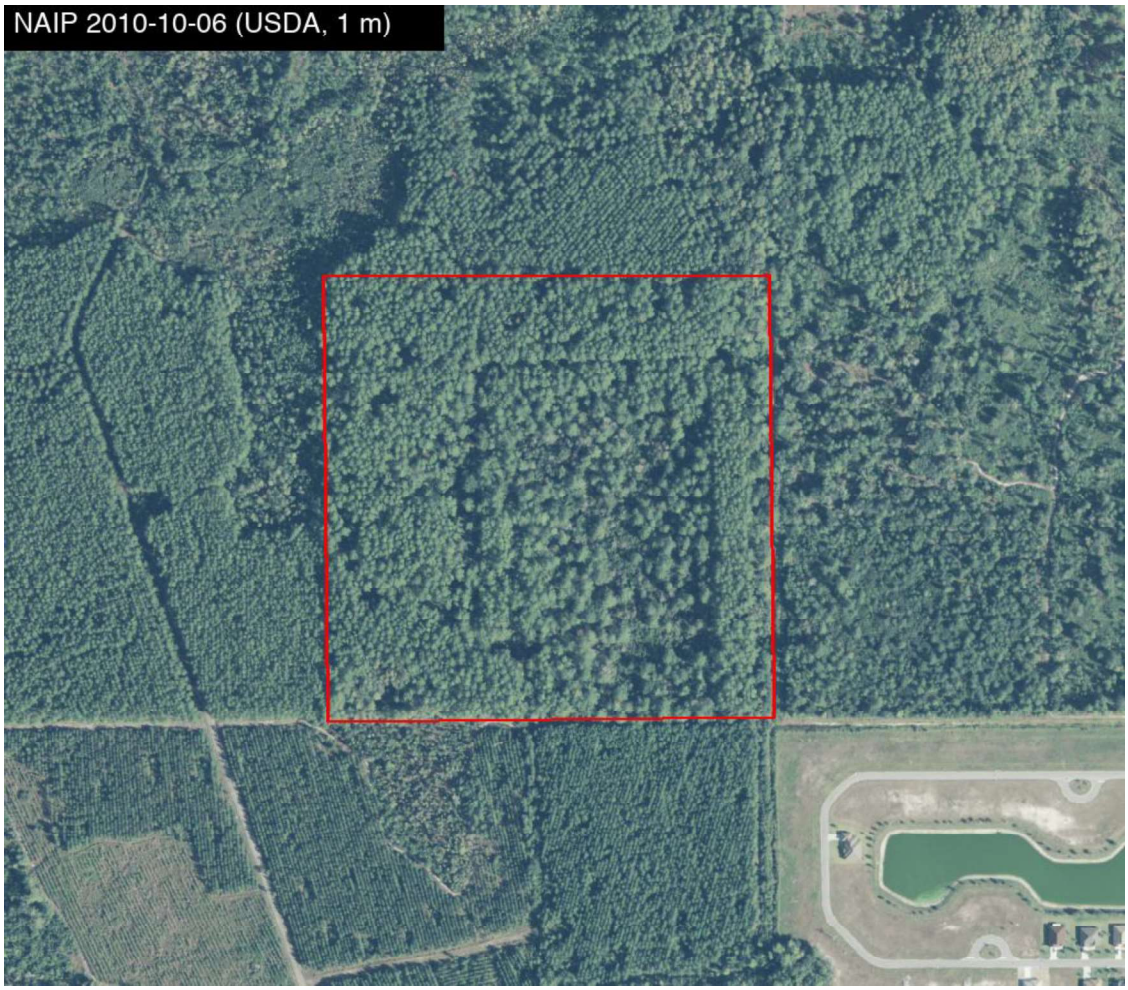
LEGEND

Boundary

Stands

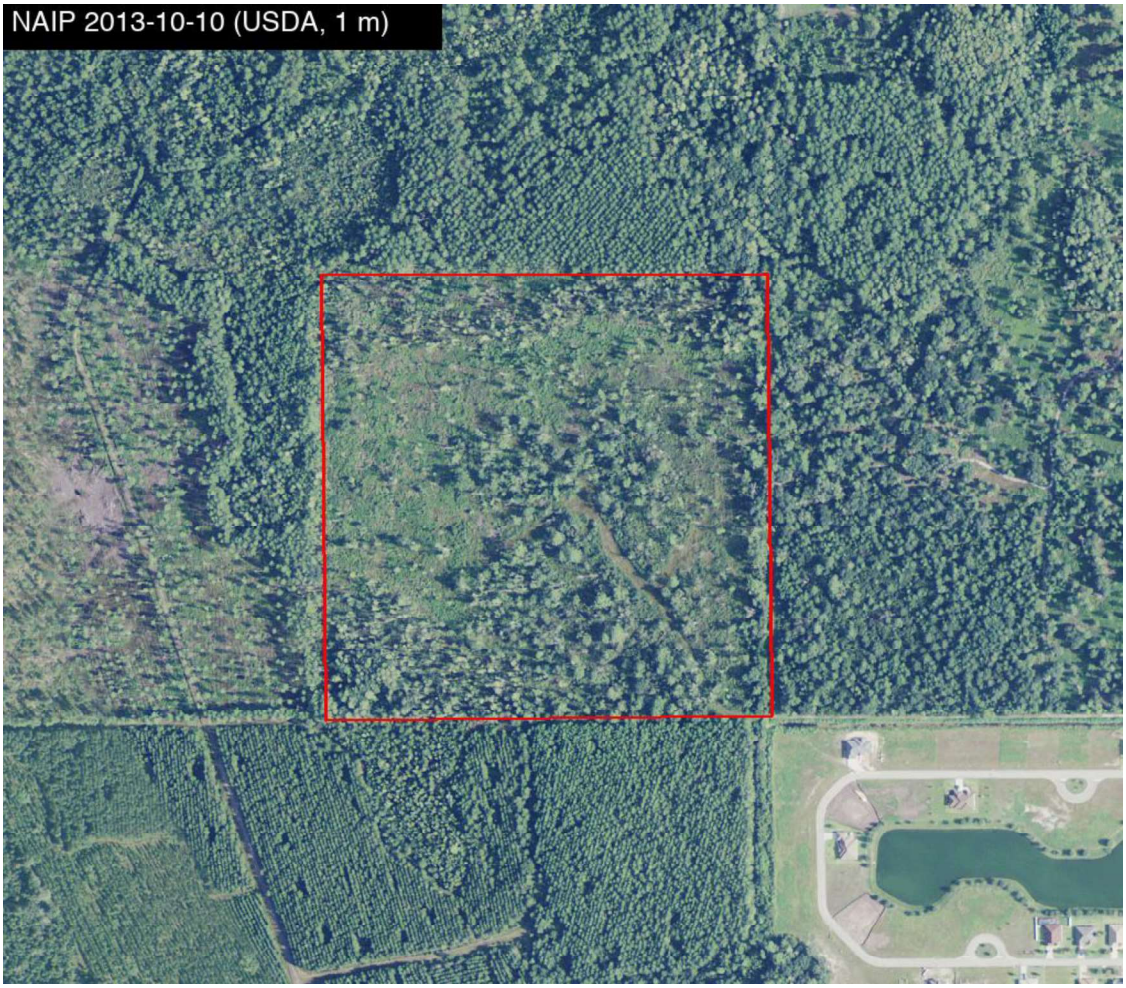

Landsat C2 L2 NDVI 1984–2025 — parcel vs 200 m control ring
annual median of scenes with <20% cloud and ≥80% valid parcel pixels
NDVI (cloud-masked, L2 SR)
Year
flagged drop
Parcel 1370900000 (annual median)
200 m control ring (annual median)
known west-neighbor clearcut (Dec 2022–Jan 2023)

October 6, 2010 — closed, mature pine canopy across the parcel.



NAIP 2010

October 10, 2013 — harvested stand with scattered mature pines retained as seed trees; early regeneration. This is the seed-tree method the forester describes.



NAIP 2013

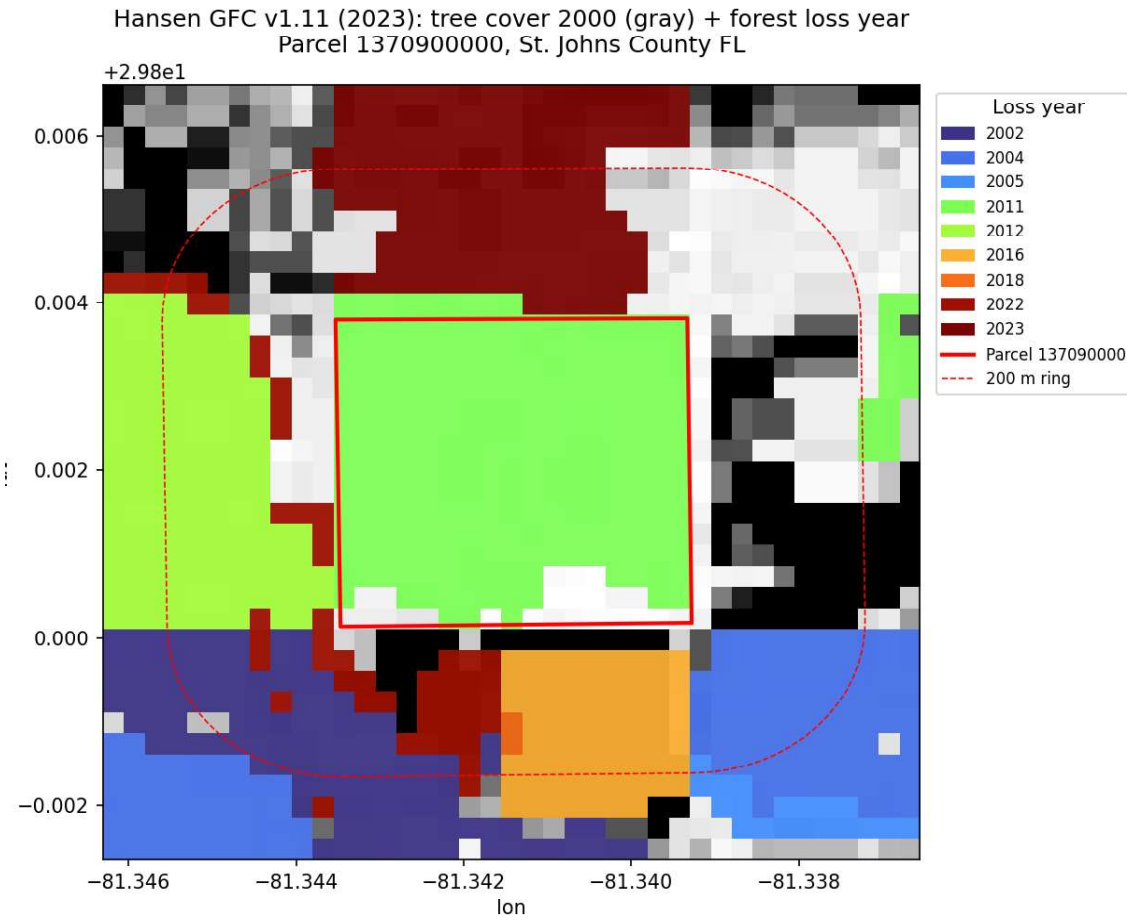
November 13, 2015 and **October 29, 2017** — regeneration filling in beneath the retained seed trees.



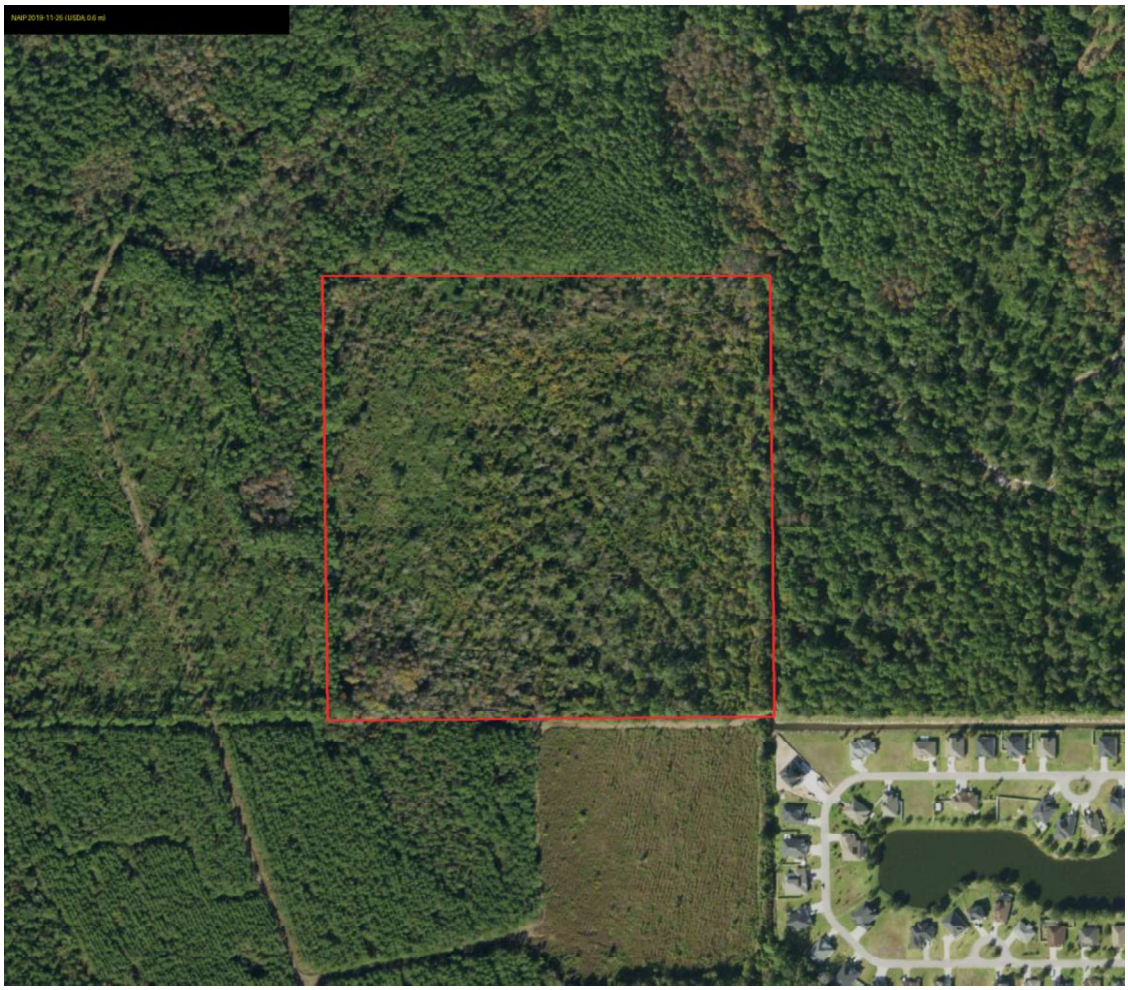
NAIP 2015



NAIP 2017


Hansen GFC v1.11 (2023): tree cover 2000 (gray) + forest loss year
Parcel 1370900000, St. Johns County FL
+2.98e1
0.006
0.004
0.002
0.000
−0.002
−81.346
−81.344
−81.342
−81.340
−81.338
lon
Loss year
2002
2004
2005
2011
2012
2016
2018
2022
2023
Parcel 137090000
200 m ring

November 25, 2019



NAIP 2019

November 30, 2021 — five weeks before the January 1, 2022 assessment date.

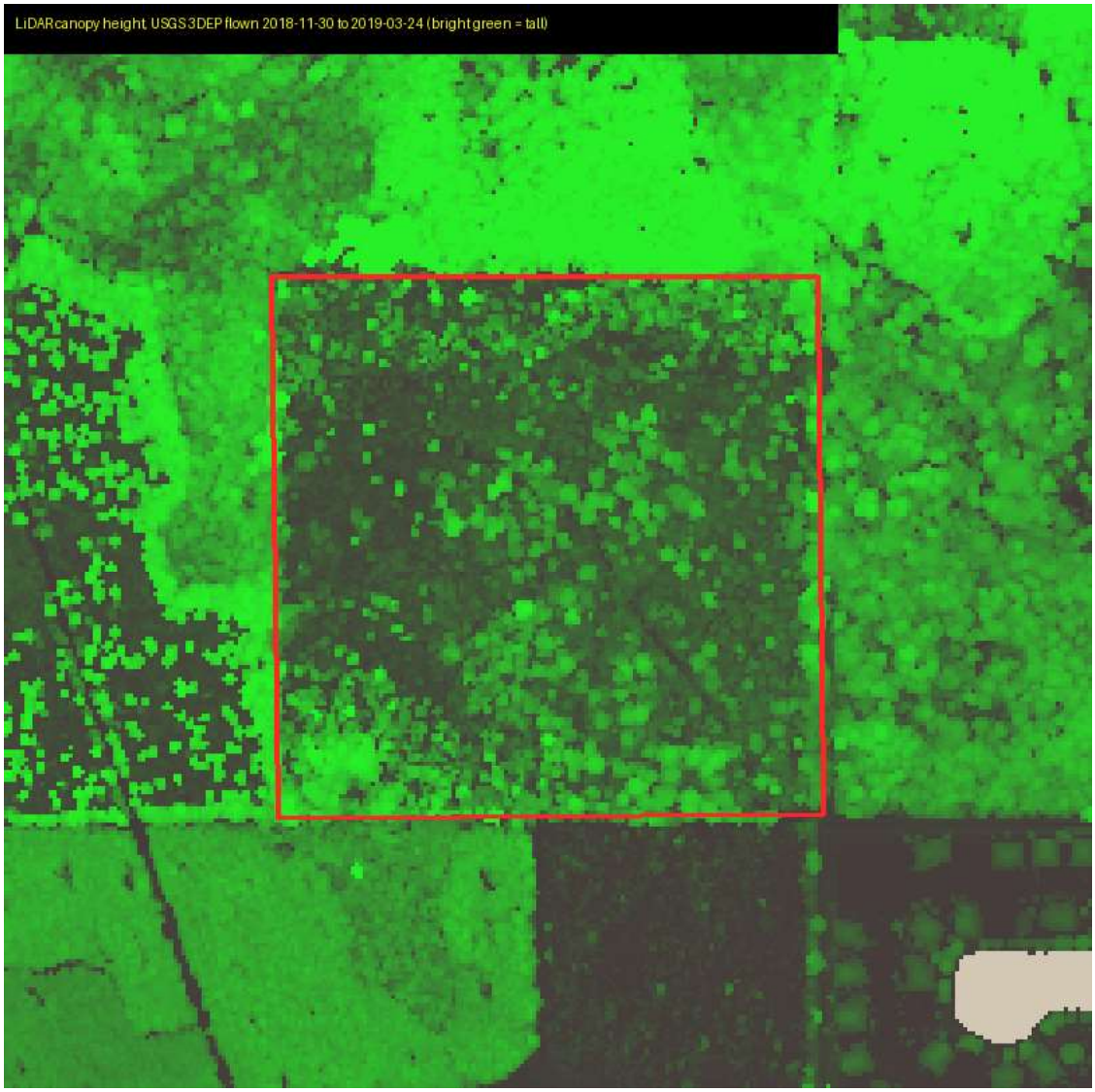


NAIP 2021

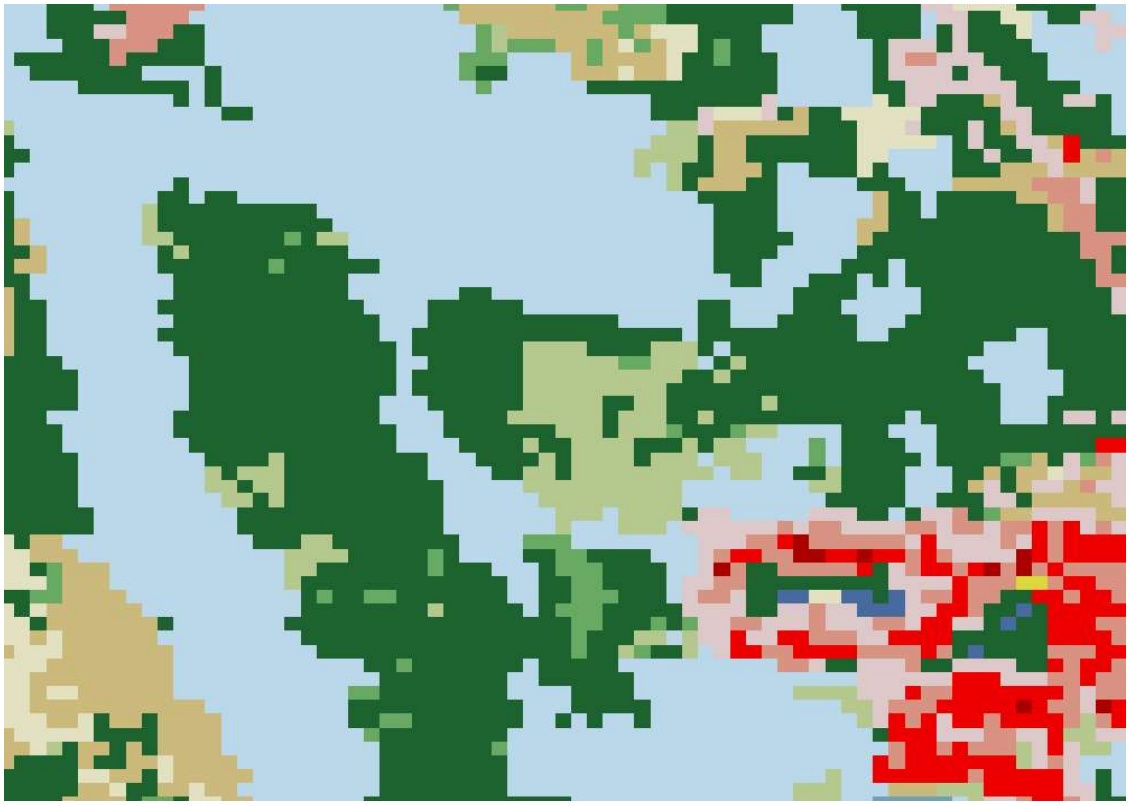
January 17, 2023 — two months before the county's inspection and approval. The parcel to the west has just been clearcut; the subject is undisturbed.



NAIP 2023


LiDAR canopy height, USGS 3DEP flown 2018-11-30 to 2019-03-24 (bright green = tall)

LiDAR



NLCD

St. Johns County Property Appraiser — Account Notes, parcel 137090-0000
Owner: LAND TRUST SERVICE CORPORATION, PO BOX 547945, Orlando FL 32854-0000; Site: WATSON RD, St. Augustine

OTHER NOTES (verbatim, most recent first):
07/13/2026 keely ENCERT 2026-02 - AGRICULTURAL ENCLAVE CERTIFICATION (OSCEOLA LAKES) INCLUDES PARCELS 137080-0000, 137090-0000, 137241-0010, & 137241-0030
03/23/2026 jared Ag Verified: 2026 AG USE IS FOR TIMBER PER AERIAL REVIEW.
03/11/2025 jared Ag Verified: 2025 AG USE IS FOR TIMBER PER AERIAL REVIEW. APPEARS SEED TREE CUT OCCURED, PAY ATTENTION TO NATURAL REGENERATION OVER NEXT FEW YEARS
03/11/2025 jared Pushpin Review: Aerial Review: No Change - timber cut appears to be seed tree cut to allow for natural regeneration
06/04/2024 keely REZONE REQ INCLUDES PARCELS: 137080-0000, 137090-0000, 137240-0020, 137241-0010, AND 137241-0030
05/17/2024 keely Request to rezone approximately 145 acres of land from Open Rural (OR) and Planned Unit Development (PUD) to Workforce Housing (WH) to allow for a maximum 640 single-family, duplex and townhouse dwelling units.
05/17/2024 keely WORKFORCE HOUSING TO INCLUDE 180 SF DETACHED, 234 SF ATTACHED, AND 226 MULTI-FAMILY DWELLING UNITS. CURRENTLY DENIED
04/17/2024 brett Ag Verified: AG OK FOR TIMBER FOR 2024 PER AERIAL REVIEW
07/10/2023 brett AG SALE: 40 TOTAL ACRES AND 38.4 UPLAND ACRES @ $475,000... $11,875 AND 38.4 UPLAND ACRES AT $12,283 PP ACRE
07/10/2023 brett WATSON - FULLY TREED 15FT EASEMENT IN DEED. NO INFO ON DEV TRACKER
05/22/2023 meganw UPDATED MAILING PER ONLINE SUBMISSION FROM JOSEPH SEAGLE
03/30/2023 brett New App Received: NEW APP APPROVED
03/30/2023 brett Sale Review Complete: NEW APP SENT IN
03/28/2023 brett NEW AG APP....AG APPROVED FOR 2023
06/10/2022 brittany SALES REVIEW PROCESS STARTED 06/10/2022 FOR OR 5565/1205; NUMBER OF PARCELS IN SALES: 1. See Appraiser Notes on Sales History tab.
01/25/2022 sarah EC Check: ALL Land w/ Overrides: removed adj looking at aerials they have access on to the property.
06/20/2014 P2 2014 AERIAL REVIEW/NO CHG
1992 CONV entries: GONZALEZ LEOPOLDO B; S L VER 9-14-88
APPRAISER NOTE (Sales History tab):
06/10/2022 SALES REVIEW - LETTER REQUIRED WORKFLOW ADDED ON 06/10/2022 FOR OR 5565/1205; NUMBER OF PARCELS IN SALES: 1.
06/10/2022 SALES REVIEW - LETTER SENT ON 06/10/2022 FOR OR 5565/1205; NUMBER OF PARCELS IN SALES: 1.
09/07/2022 SALES REVIEW - COMPLETED ON 09/07/2022 FOR OR 5565/1205; NUMBER OF PARCELS IN SALES: 1. Not listed. The adjacent 56.70 acre parcel (137109-0000) sold 10/29/21 for $1,200,000. This parcel is only 16.70 less (40ac) and only sold for $475k. DQ'd this sale

SOUTHERN
LAND
MANAGEMENT SERVICES

To Whom this may Concern:

I have more than 35 years of professional experience in forestry management, including more than 31 years serving with Rayonier, Inc. as a Resource Land Manager. I recently retired from Rayonier and established my own forestry consulting company, The Southern Land Management Services, LLC. It has long been a goal of mine to assist private landowners and share the knowledge and experience I have gained through more than three decades of professional forestry and silvicultural management.

I currently serve as Principal of The Southern Land Management Services, LLC. During my career with Rayonier, I managed timber properties in St. Johns County and four other Florida counties, including Rayonier timberlands located immediately west and south of the property referenced herein.

Throughout my career, I have managed all aspects of forestry operations, with expertise in timber harvesting, silviculture, timber establishment, road and firebreak maintenance, site preparation, and related forestry activities. I am thoroughly familiar with accepted and industry-standard practices for commercial timber farming and forest management in Florida. During my tenure with Rayonier, I was directly responsible for the planting, maintenance, management, and harvesting of timber across hundreds of thousands of acres and was responsible for the planting of more than 75,000,000 seedlings during my career with them. One of my greatest professional

accomplishments was establishing and maintaining strong working relationships with forestry contractors and adjoining landowners.

In addition to my professional familiarity with the area, I have lived for many years in the neighborhood immediately adjacent to the subject property and have hunted the adjoining timberlands as a member of a local hunt club. As a result of both my professional responsibilities and my longstanding personal familiarity with the surrounding lands, I am intimately familiar with the subject property, the adjoining timberlands, and the history and characteristics of forestry operations in this immediate area.

In preparation for this letter, I have personally and regularly witnessed and evaluated the timber farming operations on the subject parcels over an extended period. During those visits, I have personally observed timber harvesting, planting, maintenance of firebreaks and roads, spraying, and other activities consistent with ongoing commercial timber farming and silvicultural operations. Many of the same forestry contractors that I utilized during my tenure with Rayonier also performed work for Mr. Pete Legeza on the subject property. These crews were Master Logger certified and experienced in commercial forestry operations.

I have also reviewed, together with Mr. Pete Legeza, extensive historical documentation concerning the forestry and silvicultural activities conducted on the subject property. These materials include historical aerial photographs, forest management plans, planting records, timber sale contracts, timber harvest and replanting records, agricultural classification (Greenbelt) applications, timber sale logs, correspondence with Greg Dunn, a Senior Forester with the State of Florida, detailed expense records documenting ongoing silvicultural activities, and photographs and videos documenting forestry and silvicultural work performed on the subject parcels.

With respect specifically to Parcel 137090-0000, the southern 40-acre parcel, the historical records and physical condition of the timber stands are consistent with forestry activities conducted by prior owners, including timber harvesting, planting, and the retention of mature seed trees following harvests. The retention of seed trees is a recognized forestry practice used to facilitate natural regeneration and forest restoration

following timber harvests. These activities are consistent with the parcel's longstanding use and management as a commercial timber-producing property.

My review of these records, photographs, and videos, together with my personal observations of the property and my professional experience managing timberlands in this immediate area, supports my opinion that the subject parcels have been continuously and actively managed as bona fide timber farming and silvicultural operations in excess of two decades.

I understand that Parcel 13724-10030 did not receive an agricultural tax exemption classification for the 2022 tax year and that Parcel 137090-0000 did not receive an agricultural tax exemption prior to 2023. I further understand that the owner seeks to establish that these parcels, along with the other subject parcels, were being used for bona fide agricultural purposes for at least five years preceding the date of this letter.

With regard to the Southern most parcel (137090-0000) I have personally observed Mr. Pete Legeza Jr., on the property with his farming equipment conducting activities including spraying, ditch cleaning, road maintenance, and other timber farming and silvicultural work since March 2022. I have also personally observed timber clearing and harvesting, the replanting of seedlings, and the retention of mature pine trees as seed trees following timber harvests.

Based upon my personal observations of the property, my longstanding familiarity with the subject property and surrounding timberlands, my review of the historical records and documentation described above, and my more than 35 years of professional forestry management experience, it is my professional opinion that the subject parcels have been continuously and actively used and managed for bona fide timber farming and silvicultural purposes for at least the five years preceding the date of this letter and, based upon the available records, my personal knowledge, and the physical characteristics of the timber stands, for substantially longer—at least 20 years preceding the date of this letter.

This opinion is supported by the documented history of forestry activities on the property, my direct personal knowledge and observations, the records and other historical materials I have reviewed, and the physical evidence of long-term timber

farming and forest management present on the property. Such evidence includes the age, composition, condition, and growth patterns of the existing timber stands, as well as physical indications of prior harvesting, replanting, road and firebreak maintenance, spraying, and other customary silvicultural practices.

In my professional experience, the foregoing activities are consistent with an ongoing and bona fide commercial timber farming operation and are not indicative of property merely being held in an unmanaged or passive forested condition.

I offer this opinion based upon my personal knowledge, professional experience, direct observations, and review of the historical documentation made available to me.

Sincerely,

BILLY LIPTHROTT

The Southern Land Management Services, LLC

Forest Management Plan 2025

Landowner and Site Information

Landowner Name: Osceola Lakes, LLC, Geoffrey A. Young, Trust NO.0WR D:5-4-2022

Landowner Address: PO Box 924 Ponte Vedra Beach, FL

Landowner Email: petelegeza@yahoo.com Phone: 904.463.1514

Property Location: St. Johns County, FL

Plan Date: 12/11/2024 Acres in Plan: +/-143.59

Plan Writer Information

Plan Writer Name: R. Wade Skipper GARF 2306 (912)286-7853

Company Name: RWS Forest Services, LLC

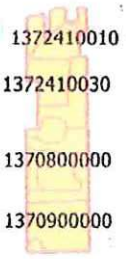
Plan Writer Address: 924 Azalea St. Blackshear, GA 31516

Plan Writer Email: wade@rwsforestservices.com

Plan Acceptance

Landowner's Signature: [signature] Date: 12-30-2024

Plan Writer's Signature: R Wade Skipper Date: 12-30-2024


1372410010
1372410030
1370800000
1370900000


1372410010
1372410030
1370800000
1370900000

Landowner Objectives

The landowner's objectives are to improve the value of and productivity of the timber on the property, while also improving the quality of habitat for a variety of woodland wildlife species, by increasing the diversity of cover and food available on the property. Additionally, maintaining a visual and recreational values are important to the landowner.

Forest Management Plan For 2025

Property Overview

History

This property has been owned for some time by private individuals and managed for timber reproduction.

General Site Description

The majority of the property is forested in multiple age classes of planted pine and natural pine/hardwood mixed stands.

Summary Table of Scheduled Silvicultural Practices

Date	Practice	Extent
December 2025	Install Firebreaks along Upland Stands	
January 2026	Rx Burn	+/-37.2 acres
June 2026	Herbaceous Weed Control	+/-37.2 acres
August 2026	Site Prep Possibly for tree establishment	+/-37.2 acres
February 2026	Tree Establishment	+/-37.2 acres

Roads and Trails
Roads will be properly maintained for future silvicultural practices.

Forest Health
There are no significant wildfire or pest risk on this property.

Desired Future Condition
This property will be managed for timber reproduction.

Additional Management Considerations

Monitoring
This property should be monitored for invasive species on a regular basis, at least annually. If any new invasive species are noted, contact the NRCS office or the plan writer for information on control.

Similarly, forest health, erosion and other potential concerns should be monitored regularly.

AFFIDAVIT OF BILLY LIPTHROTT

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

BEFORE ME, the undersigned authority, personally appeared Billy Lipthrott, who, being first duly sworn, deposes and says:

1. My name is Billy Lipthrott. I am over the age of 18 and competent to make the statements in this affidavit.

2. I currently serve as Principal of The Southern Land Management Services, LLC and previously worked for Rayonier. During my career with Rayonier, I managed timber properties in St. Johns County and four other Florida counties, including Rayonier timberlands located immediately west and south of the property referenced herein.

3. I was asked to prepare an assessment for Pete Legeza regarding a parcel of land: Parcel ID No, 137090-0000. This assessment was to determine whether the parcel meets the bona fide agricultural purpose test.

4. Based upon reviewing all available information and in conducting interviews with Mr. Legeza, it is my professional opinion that Parcel ID No, 137090-0000 meets the bona fide agricultural purpose test and the property has met that test at least since 2021, but likely going back decades. The Bona Fide Agricultural Purpose Analysis accurately reflects my views and opinions.

5. This is my opinion because I have firsthand knowledge that the parcel has been utilized as timber operations for at least the last decade. I have maintained timber

operations all throughout Northeast Florida, but I am very familiar with this parcel. This parcel has continuously been utilized as a timber operation.

[Intentionally left blank.]

FURTHER AFFIANT SAYETH NAUGHT.

Billy Lipthrott

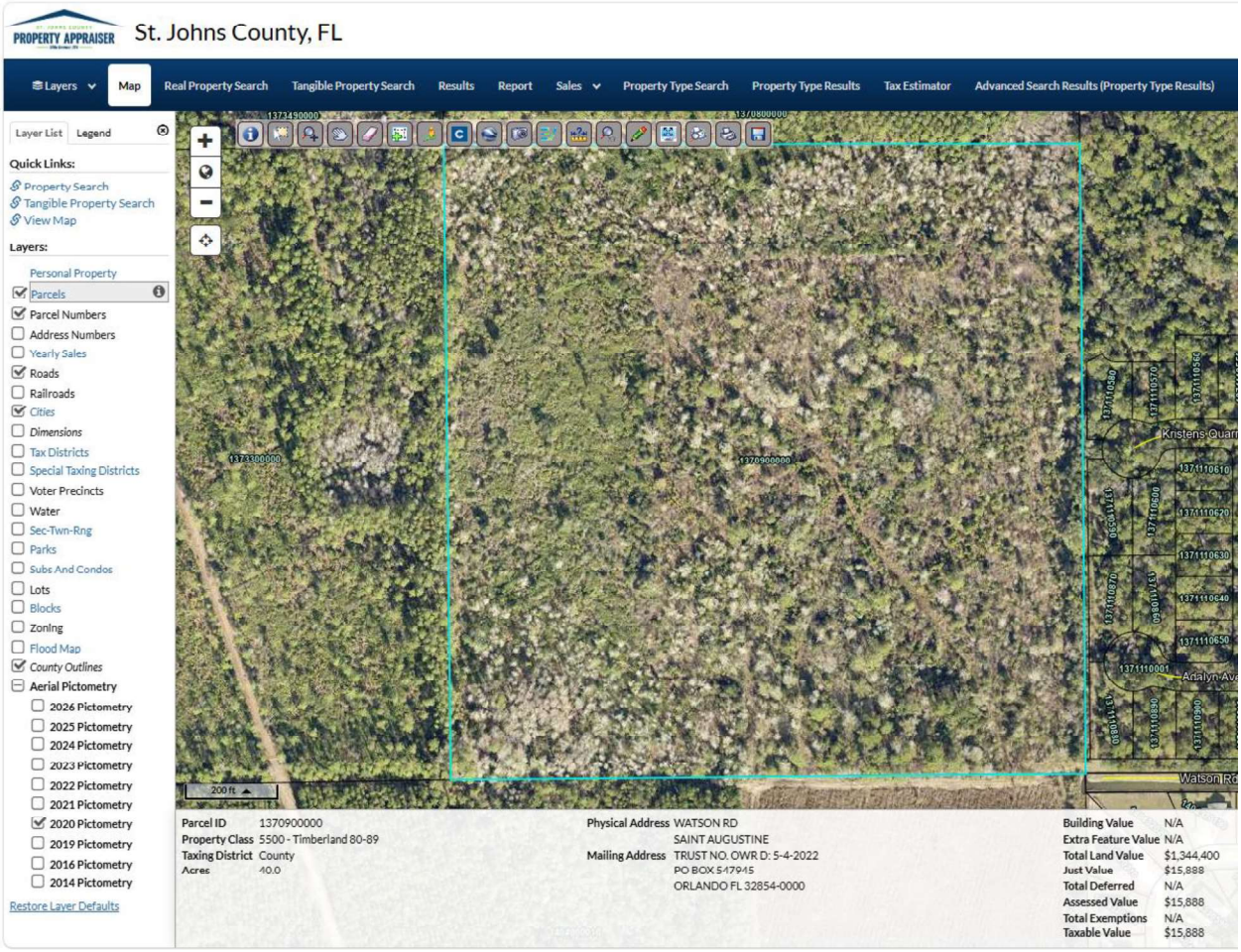
STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

SWORN TO (or AFFIRMED) before me this 16 day of September, 2026, by Billy Lipthrott, who is personally known to me ____ or has produced Fl. Driver license as identification.

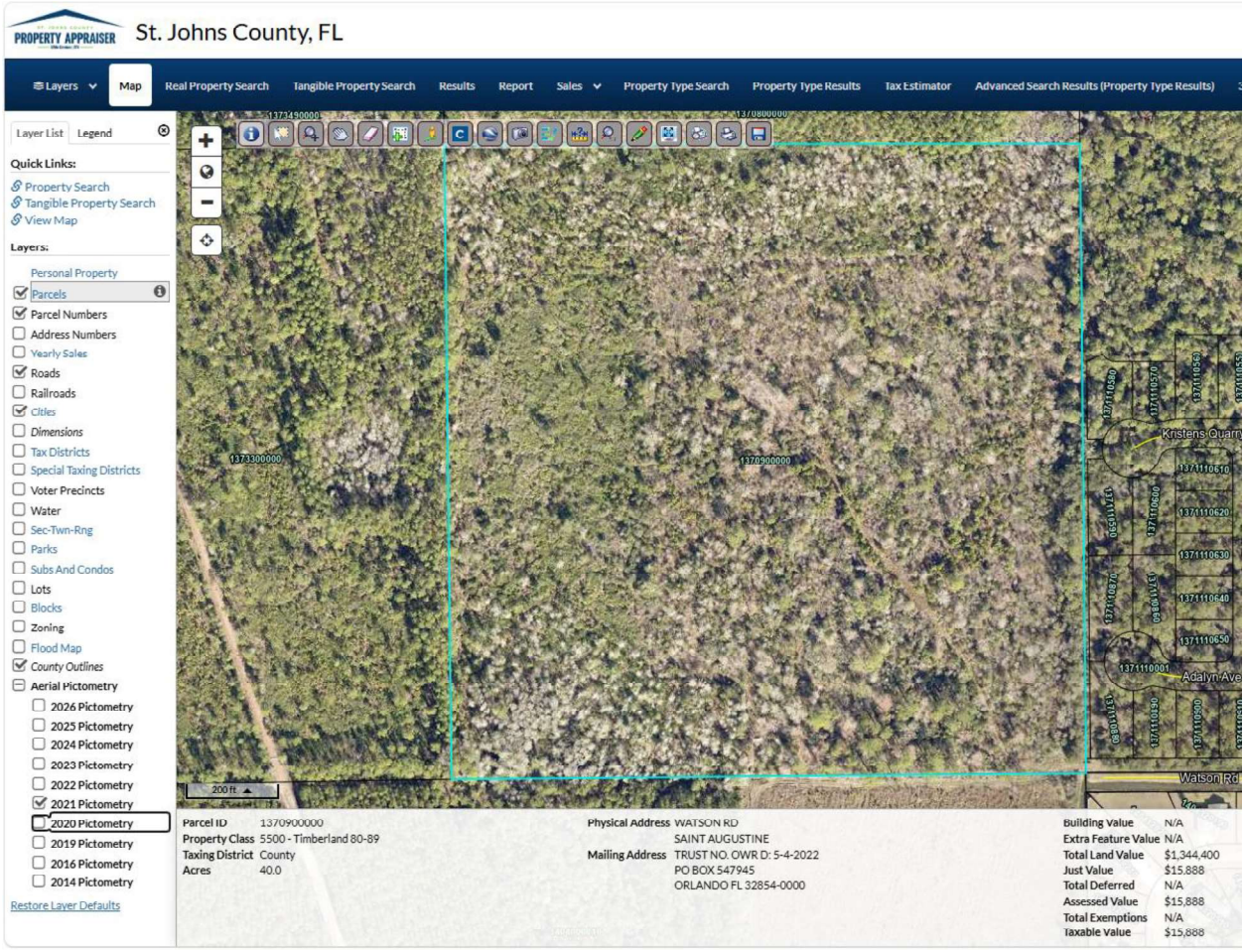
Notary Public (signature)
Bindu B. Patel
Notary Public (print or type)
Serial No. (if any) HH 319015
My commission expires: 02/04/2027

BINDU B. PATEL
MY COMMISSION # HH 319015
EXPIRES: February 4, 2027

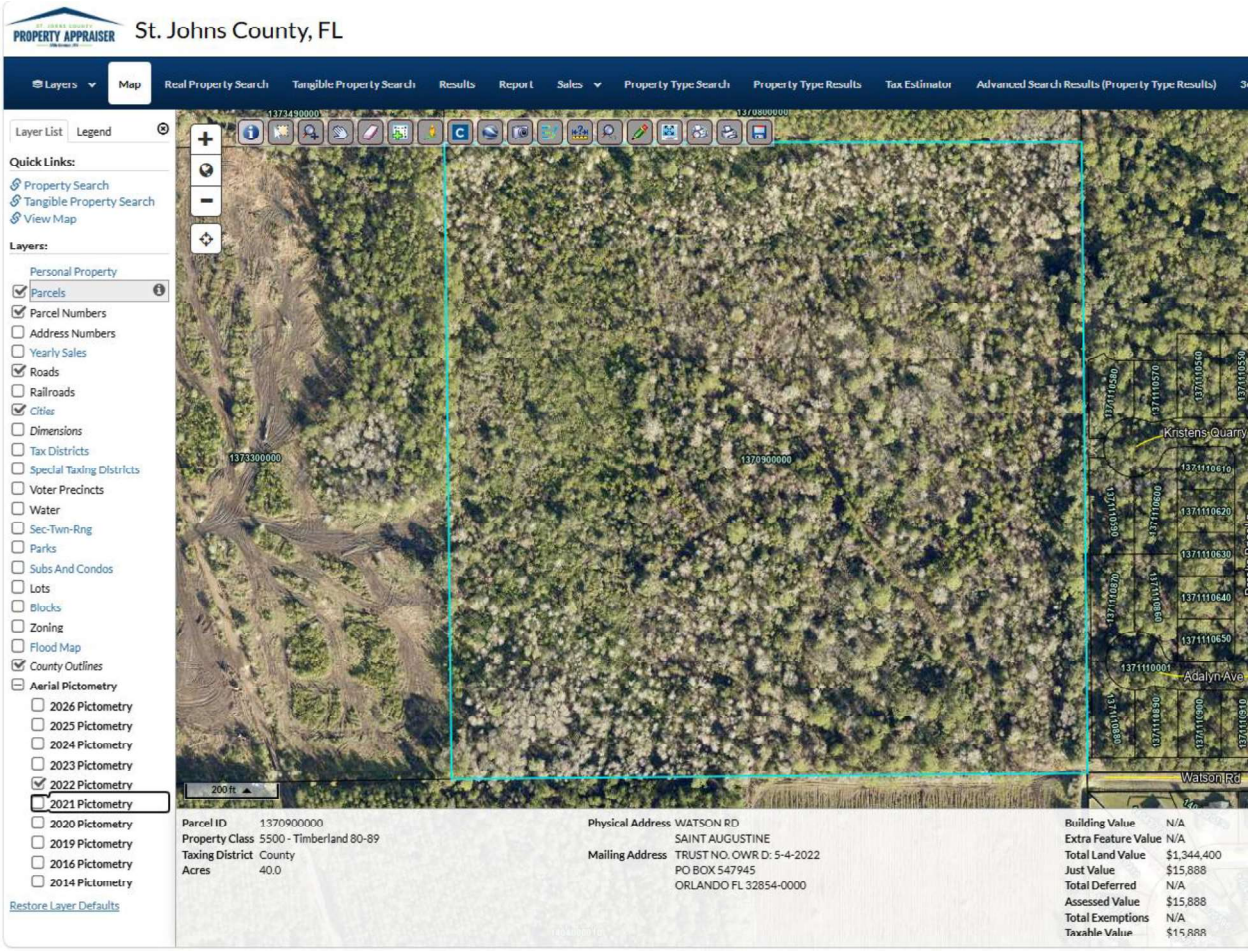
2020 Aerial


PROPERTY APPRAISER
St. Johns County, FL
Layers
Map
Real Property Search
Tangible Property Search
Results
Report
Sales
Property Type Search
Property Type Results
Tax Estimator
Advanced Search Results (Property Type Results)
Layer List
Legend
Quick Links:
Property Search
Tangible Property Search
View Map
Layers:
Personal Property
Parcels
Parcel Numbers
Address Numbers
Yearly Sales
Roads
Railroads
Cities
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Voter Precincts
Water
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Parks
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Blocks
Zoning
Flood Map
County Outlines
Aerial Pictometry
2026 Pictometry
2025 Pictometry
2024 Pictometry
2023 Pictometry
2022 Pictometry
2021 Pictometry
2020 Pictometry
2019 Pictometry
2016 Pictometry
2014 Pictometry
Restore Layer Defaults
1370900000
200 ft
Parcel ID 1370900000
Property Class 5500 - Timberland 80-89
Taxing District County
Acres 40.0
Physical Address WATSON RD
SAINT AUGUSTINE
Mailing Address TRUST NO. OWR D: 5-4-2022
PO BOX 547945
ORLANDO FL 32854-0000
Building Value N/A
Extra Feature Value N/A
Total Land Value $1,344,400
Just Value $15,888
Total Deferred N/A
Assessed Value $15,888
Total Exemptions N/A
Taxable Value $15,888

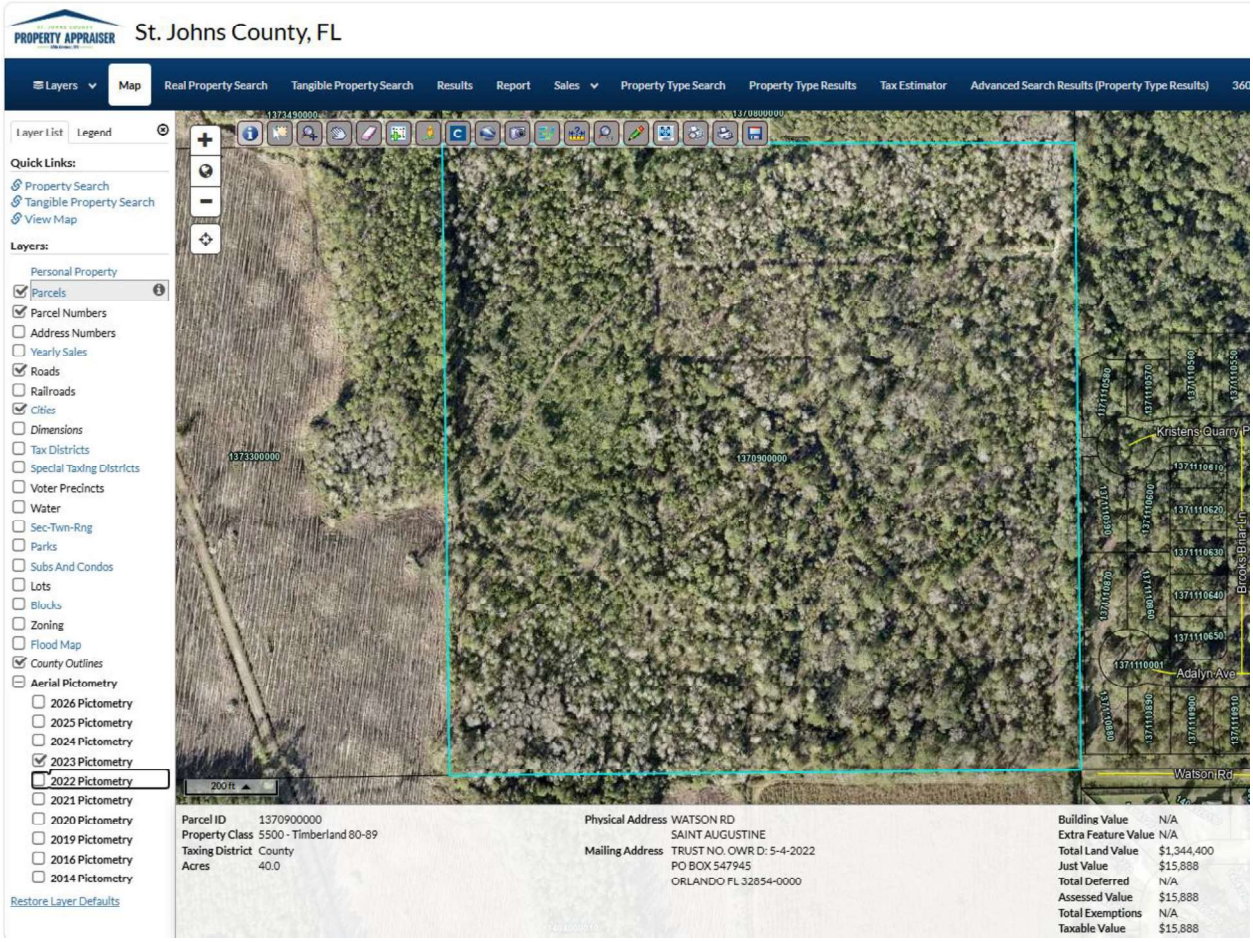
2021 Aerial


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Extra Feature Value N/A
Total Land Value $1,344,400
Just Value $15,888
Total Deferred N/A
Assessed Value $15,888
Total Exemptions N/A
Taxable Value $15,888

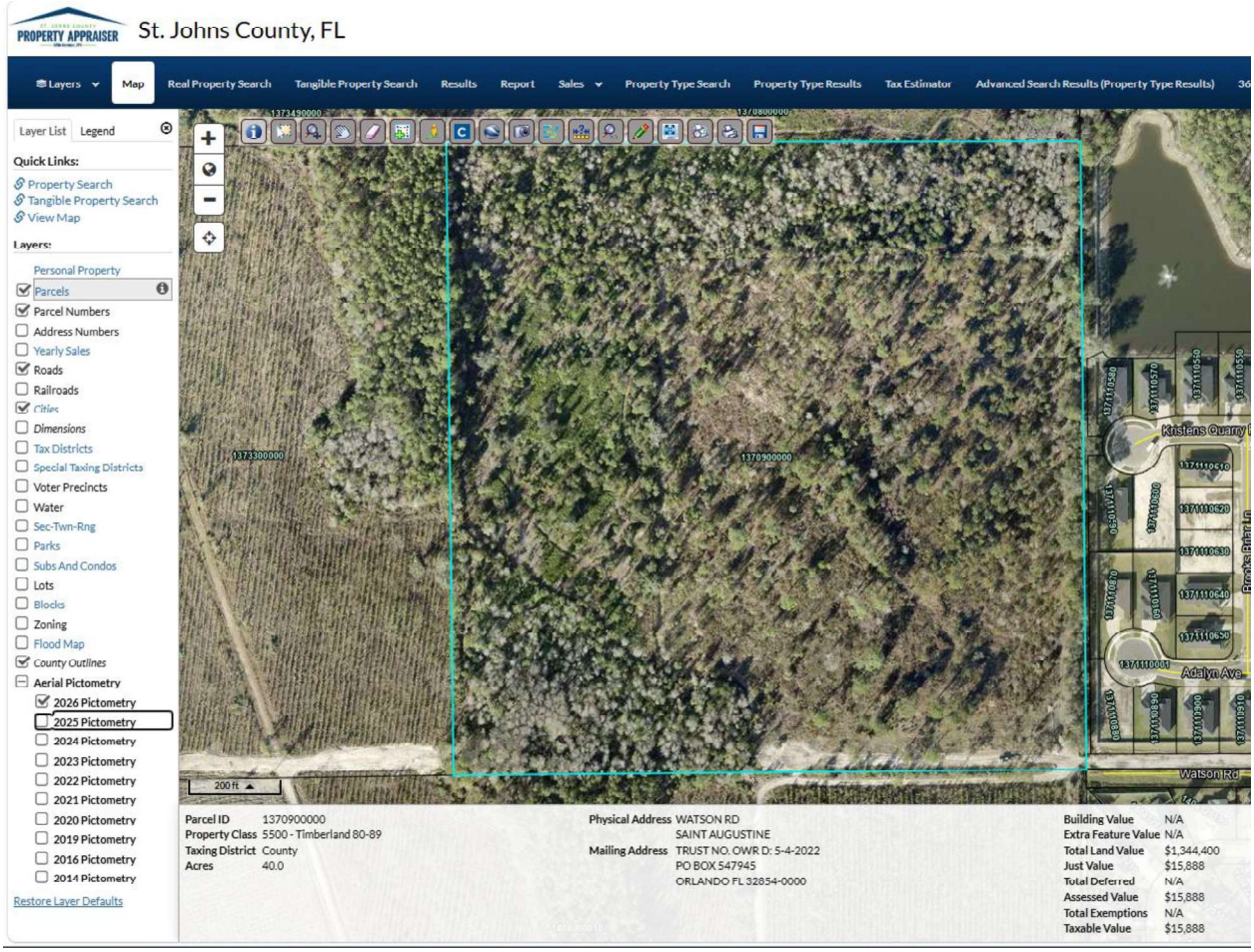
2024 Aerial


PROPERTY APPRAISER
St. Johns County, FL
Layers
Map
Real Property Search
Tangible Property Search
Results
Report
Sales
Property Type Search
Property Type Results
Tax Estimator
Advanced Search Results (Property Type Results)
Layer List
Legend
Quick Links:
Property Search
Tangible Property Search
View Map
Layers:
Personal Property
Parcels
Parcel Numbers
Address Numbers
Yearly Sales
Roads
Railroads
Cities
Dimensions
Tax Districts
Special Taxing Districts
Voter Precincts
Water
Sec-Twn-Rng
Parks
Subs And Condos
Lots
Blocks
Zoning
Flood Map
County Outlines
Aerial Pictometry
2026 Pictometry
2025 Pictometry
2024 Pictometry
2023 Pictometry
2022 Pictometry
2021 Pictometry
2020 Pictometry
2019 Pictometry
2016 Pictometry
2014 Pictometry
Restore Layer Defaults
1373300000
1370900000
Kristens Quarry
Adalyn Ave
Watson Rd
200 ft
Parcel ID 1370900000
Property Class 5500 - Timberland 80-89
Taxing District County
Acres 40.0
Physical Address WATSON RD
SAINT AUGUSTINE
Mailing Address TRUST NO. OWR D: 5-4-2022
PO BOX 547945
ORLANDO FL 32854-0000
Building Value N/A
Extra Feature Value N/A
Total Land Value $1,344,400
Just Value $15,888
Total Deferred N/A
Assessed Value $15,888
Total Exemptions N/A
Taxable Value $15,888

2025 Aerial


PROPERTY APPRAISER
St. Johns County, FL
Layers
Map
Real Property Search
Tangible Property Search
Results
Report
Sales
Property Type Search
Property Type Results
Tax Estimator
Advanced Search Results (Property Type Results)
Layer List
Legend
Quick Links:
Property Search
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Personal Property
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Tax Districts
Special Taxing Districts
Voter Precincts
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2020 Pictometry
2019 Pictometry
2016 Pictometry
2014 Pictometry
Restore Layer Defaults
1373300000
1370900000
Kristens Quarry Pl
Brooks Pharlin
Adalyn Ave
Watson Rd
200 ft
Parcel ID 1370900000
Property Class 5500 - Timberland 80-89
Taxing District County
Acres 40.0
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Just Value $15,888
Total Deferred N/A
Assessed Value $15,888
Total Exemptions N/A
Taxable Value $15,888

2026 Aerial


PROPERTY APPRAISER
St. Johns County, FL
Layers
Map
Real Property Search
Tangible Property Search
Results
Report
Sales
Property Type Search
Property Type Results
Tax Estimator
Advanced Search Results (Property Type Results)
Layer List
Legend
Quick Links:
Property Search
Tangible Property Search
View Map
Layers:
Personal Property
Parcels
Parcel Numbers
Address Numbers
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Voter Precincts
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2020 Pictometry
2019 Pictometry
2016 Pictometry
2014 Pictometry
Restore Layer Defaults
1373490000
1370800000
1373300000
1370900000
Kristens Quarry
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Building Value N/A
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Total Land Value $1,344,400
Just Value $15,888
Total Deferred N/A
Assessed Value $15,888
Total Exemptions N/A
Taxable Value $15,888

May 14, 2026

VIA Email: owen.bliss@primeeng.com

Owen Bliss
PrimeAE, Inc.
13901 Sutton Park Drive, Suite 200
Jacksonville, FL 32224

RE: Water & Sewer Availability
Osceola Lakes (fka Deer Chase SF) – Rev3
PINs: 137241 0010, 137241 0030, 137080 0000, 137090 0000, 137240 0020

Mr. Bliss:

Based on the conditions listed below, St. Johns County Utility Department (SJCUD) will be able to serve 180 single family homes and 460 multi-family units with a total anticipated water demand of 201,000 gallons per day (gpd) and 160,800 gpd wastewater flow. **This letter cannot be used to obtain a building permit. A receipt of paid Unit Connections Fees (UCF) is required to obtain a building permit.**

Point of Connection - Water:
Potable water service can be provided by the CR 214 Water Treatment Plant (WTP) by looped connection to the existing 10-inch water main along Wildwood Drive and the existing 8-inch water main along Watson Road. The St. Johns County Fire Department should be contacted regarding fire flow requirements for the site, and Developer must make provisions if the required flow is not available. See specific conditions section below.

Point of Connection - Wastewater:
Wastewater service can be provided by the AI Water Reclamation Facility (WRF) with connection to the existing 10-inch force main along Wildwood Drive. See specific conditions section below.

Point of Connection – Reclaimed Water:
This development is located within the County's Mandatory Reclaimed Water Service Area (MRWSA) and shall install reclaimed water facilities for irrigation pursuant to County Ordinance 2026-07. Provisions for temporary supply augmentation from an alternate water source and appropriate stub outs for future connection to the County's reclaimed water system, once service is available, shall be coordinated during design with SJCUD staff. In no case shall potable water be utilized for irrigation.

General Conditions:

1. If the development consists of residential rental units and/or commercial space, the on-site utilities will be privately owned and SJCUD is not responsible for maintenance.

2. Water and sewer conveyance are not absolutely guaranteed until the proposed development is issued a Concurrency Certificate. At that time, the developer must meet and agree with the SJCUD regarding any necessary infrastructure upgrades to accommodate the proposed development without affecting the existing level of services to its customers.

3. The availability of capacity will expire 180 days from the date of this letter on **November 10, 2026**. All necessary fees must be paid to guarantee a specific number of Equivalent Residential Connections pursuant to County Ordinance 2022-37.

4. Prior to submitting construction plans, please have the Engineer of Record contact SJCUD Engineering for copies of as-built information regarding the connection point and relevant Utility information related to FDEP permitting. Your Engineer and Contractor must field verify the size and location of all utilities prior to design and construction.

5. The Engineer of Record shall provide a Utility Master Plan for this development to detail the conditions generally outlined in this letter.

Specific Conditions (including offsite improvements):

1. Developer shall install a 12-inch water main between Wildwood Drive and Watson Road.

2. The development is located along a water, wastewater, and/or reuse transmission corridor and is required to install the main sizes listed above. The developer may qualify for unit connection fee reimbursement for some or all of the transmission corridor improvements.

3. To facilitate future transmission mains along future extensions of Watson Road, the County is requesting a 20-foot easement located north and along the existing 35-foot utility easement.

If you have any questions, please contact me at 904.209.2614 or tshoemaker@sjcfl.us.

Sincerely,

Teri Shoemaker

Teri L. Shoemaker, P.E., PMP
St. Johns County Utility Department

Instr #2018051837 BK: 4583 PG: 111, Filed & Recorded: 7/19/2018 4:09 PM #Pgs:4
Hunter S. Conrad,Clerk of the Circuit Court St. Johns County FL Recording $35.50

EASEMENT FOR UTILITIES

Res 2018-209

THIS EASEMENT executed and given this _____day of _____, 2018 by **LEOPOLDO B. GONZALEZ**, with an address of 412 Camelia Trail, St. Augustine, Florida 32086, hereinafter called "Grantor" to **ST. JOHNS COUNTY, FLORIDA,** a political subdivision of the State of Florida, whose address is 500 San Sebastian View, St. Augustine FL 32084, hereinafter called "Grantee".

WITNESSETH:

That for and in consideration of the sum of Ten Dollars ($10.00) and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Grantor agrees as follows:

1. Grantor does hereby grant, bargain, sell, alien, remise, release, convey and confirm unto Grantee a non-exclusive permanent easement and right-of-way to install, construct, operate, maintain, repair, replace and remove pipes and mains constituting the underground water distribution system, sewer force mains, reuse mains and all other equipment and appurtenances as may be necessary or convenient for the operation of the underground water and sewer utility services (hereinafter referred to as "Utility Lines and Associated Equipment") over and upon the real property described on Exhibit A attached hereto (the "Easement Area"); together with rights of ingress and egress to access the Easement Area as necessary for the use and enjoyment of the easement herein granted. This easement is for water and/or sewer utility services only and does not convey any right to install other utilities such as cable television service lines.

TO HAVE AND TO HOLD, unto Grantee, his successors and assigns for the purposes aforesaid. Said Grantor is lawfully seized of said land in fee simple and thereby has the authority to grant said easement.

The easement herein granted is subject to covenants, restrictions, easements, liens and encumbrances of record.

(a) Grantor reserves the right and privilege to use and occupy and to grant to others the right to use and occupy (i) the surface and air space over the Easement Area for any purpose which is consistent with the rights herein granted to Grantee; and (ii) subsurface of the Easement Area for other utility services or other purposes which do not interfere with the rights herein granted to Grantee, including, without limitation, the right to install, construct, operate, maintain, repair, replace and remove telecommunications, telephone, telegraph, electric, gas and drainage facilities and foundations, footing and/or anchors for surface improvements.

(b) All Utility Lines and Associated Equipment will be installed, operated and maintained at all times beneath the surface of the Easement Area provided that the same may be temporarily exposed or removed to the surface when necessary or desirable for the purpose of repairing and/or replacing the same. Provided, however, that Associated Equipment that is customarily installed above ground may be installed above ground subject to the right of Grantor, consistent with good engineering practices to approve the location of such above ground installation in its reasonable discretion.

(c) The easement granted by this instrument may be relocated to a location acceptable to the Grantee at any time upon Grantor's request provided that Grantor bears the cost of relocating the underground water and sewer utility lines and facilities located within the Easement area. At Grantor's request, and upon relocation of such lines at Grantor's expense, Grantee and Grantor shall execute an instrument in recordable form relocating the easement hereby granted to the new Easement Area designated by and in the title of the Grantor.

(d) Grantee shall exercise the easement rights conveyed herein in a manner which will not unreasonably interfere with use and occupancy of residential or commercial improvements constructed upon the adjacent property owned by Grantor.

2. (a) WATER SYSTEM - The Grantee shall maintain all water mains and other elements of the water distribution system up to and including the water meter or meters. Grantor or Grantor's successors and assigns shall be responsible for maintaining any water lines between the water meter and the improvements served by the utility system.

(b) PUMP STATION & SEWER FORCE MAINS - Grantee, by acceptance of this Easement, hereby agrees to maintain the sewer force mains located within the Easement Area.

(c) REUSE SYSTEM - The Grantee shall maintain all reuse mains and other elements of the reuse distribution system up to and including the reuse meter or meters. Grantor or Grantor's successors and assigns shall be responsible for maintaining any reuse lines between the reuse meter and the improvements served by the utility system.

3. After any installation, construction, repair, replacement or removal of any utility lines or equipment as to which easement rights are granted, Grantee shall refill any holes or trenches in a proper and workmanlike manner to the condition existing prior to such installation, construction, repair, replacement or removal, but Grantee shall not be responsible for restoration of sod, landscaping, planting, pavement or other surface improvements which are required to be removed in connection with installation, construction, repair, replacement or removal of utility lines or equipment. To the extent permitted by law, however, Grantee shall be responsible for damage to improvements that are caused by Grantee's negligence.

4. This Grant of Easement shall inure to the benefit of and be binding of and be binding upon Grantee and its successors and assigns.

5. For the purposes of the terms and conditions of this Grant of Easement, "Grantor" means the owner from time to time of the Easement Area or any part thereof.

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed by its duly authorized officer and its corporate seals to be hereunto affixed as of the day and year first above written.

Signed, sealed and delivered
In the presence of:

Sheri Lewis
Witness Signature

Sheri Lewis
Print Name

Debbie Taylor
Witness Signature

Debbie Taylor
Print Name

By: Leopoldo B. Gonzalez. mo

Print Name: LEOPOLDO B. GONZALEZ

Its: OWNER

COPY

State of Florida
County of St. Johns

The foregoing instrument was acknowledged before me this 8 day of June, 2018, by Leopoldo B. Gonzalez who is personally known to me or has produced drivers license as identification.

Sheri Lewis
Notary Public

NOTARY PUBLIC STATE OF FLORIDA
SHERI LEWIS
MY COMMISSION # FF 927581
EXPIRES: October 14, 2019
Bonded Thru Budget Notary Services

EXHIBIT "A"

EASEMENT AREA

A PARCEL OF LAND IN SECTION 13, TOWNSHIP 8 SOUTH, RANGE 29 EAST, ST. JOHNS COUNTY, FLORIDA AND BEING A PORTION OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS 770, PAGE 1538 OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

THE SOUTH 35.00 FEET OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 13, TOWNSHIP 8 SOUTH, RANGE 29 EAST, ST JOHNS COUNTY, FLORIDA.

CONTAINING 1.05 ACRES, MORE OR LESS.

COPY

Florida Population Estimates by County and Municipality
April 1, 2025

Area	April 1, 2025 Population Estimate	April 1, 2020 to April 1, 2025 Total Change	April 1, 2020 Census Count[1]	April 1, 2025 Inmates	April 1, 2025 Less Inmates
Alachua County	298,485	20,017	278,468	1,019	297,466
Alachua	11,353	779	10,574	0	11,353
Archer	1,135	-5	1,140	0	1,135
Gainesville	151,275	10,190	141,085	628	150,647
Hawthorne	1,494	16	1,478	0	1,494
High Springs	7,131	916	6,215	0	7,131
La Crosse	306	-10	316	0	306
Micanopy	666	18	648	0	666
Newberry	9,553	2,211	7,342	0	9,553
Waldo	857	11	846	0	857
UNINCORPORATED	114,715	5,891	108,824	391	114,324
Baker County	29,139	880	28,259	1,223	27,916
Glen St. Mary	491	28	463	0	491
Macclenny	8,162	858	7,304	0	8,162
UNINCORPORATED	20,486	-6	20,492	1,223	19,263
Bay County	199,950	24,734	175,216	1,136	198,814
Callaway	15,157	2,112	13,045	0	15,157
Lynn Haven	21,733	3,038	18,695	0	21,733
Mexico Beach	1,402	486	916	0	1,402
Panama City	38,078	5,139	32,939	165	37,913
Panama City Beach	19,581	1,487	18,094	0	19,581
Parker	4,608	598	4,010	0	4,608
Springfield	9,213	1,138	8,075	0	9,213
UNINCORPORATED	90,178	10,736	79,442	971	89,207
Bradford County	27,668	-635	28,303	2,103	25,565
Brooker	305	-17	322	0	305
Hampton	498	47	451	0	498
Lawtey	708	72	636	0	708
Starke	6,174	378	5,796	12	6,162
UNINCORPORATED	19,983	-1,115	21,098	2,091	17,892
Brevard County	667,900	61,288	606,612	156	667,744
Cape Canaveral	9,987	15	9,972	0	9,987
Cocoa	21,518	2,477	19,041	0	21,518
Cocoa Beach	11,361	7	11,354	0	11,361
Grant-Valkaria	5,859	1,350	4,509	0	5,859
Indialantic	3,009	-1	3,010	0	3,009
Indian Harbour Beach	8,998	-21	9,019	0	8,998
Malabar	3,136	187	2,949	0	3,136
Melbourne	88,499	3,821	84,678	0	88,499
Melbourne Beach	3,334	103	3,231	0	3,334
Melbourne Village	691	10	681	0	691
Palm Bay	146,929	27,169	119,760	0	146,929
Palm Shores	1,189	-11	1,200	0	1,189
Rockledge	30,554	2,876	27,678	0	30,554
Satellite Beach	11,493	267	11,226	0	11,493
Titusville	51,158	2,369	48,789	82	51,076
West Melbourne	32,372	6,448	25,924	0	32,372
UNINCORPORATED	237,813	14,222	223,591	74	237,739

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April 1, 2025

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Broward County	1,993,535	49,160	1,944,375	894	1,992,641
Coconut Creek	57,933	100	57,833	0	57,933
Cooper City	35,011	610	34,401	5	35,006
Coral Springs	136,062	1,668	134,394	0	136,062
Dania Beach	34,034	2,311	31,723	0	34,034
Davie	107,914	2,223	105,691	41	107,873
Deerfield Beach	87,712	853	86,859	0	87,712
Fort Lauderdale	192,338	9,578	182,760	63	192,275
Hallandale Beach	41,819	602	41,217	0	41,819
Hillsboro Beach	1,978	-9	1,987	0	1,978
Hollywood	156,997	3,930	153,067	0	156,997
Lauderdale-By-The-Sea	6,187	-11	6,198	0	6,187
Lauderdale Lakes	36,647	693	35,954	0	36,647
Lauderhill	74,772	290	74,482	0	74,772
Lazy Lake	31	-2	33	0	31
Lighthouse Point	10,454	-32	10,486	0	10,454
Margate	58,727	15	58,712	0	58,727
Miramar	140,807	6,086	134,721	0	140,807
North Lauderdale	44,888	94	44,794	0	44,888
Oakland Park	46,465	2,236	44,229	0	46,465
Parkland	38,427	3,757	34,670	0	38,427
Pembroke Park	6,056	-204	6,260	0	6,056
Pembroke Pines	171,413	235	171,178	623	170,790
Plantation	98,437	6,687	91,750	0	98,437
Pompano Beach	115,813	3,767	112,046	116	115,697
Sea Ranch Lakes	540	0	540	0	540
Southwest Ranches	7,783	176	7,607	0	7,783
Sunrise	98,310	975	97,335	0	98,310
Tamarac	73,563	1,666	71,897	0	73,563
Weston	68,311	204	68,107	0	68,311
West Park	15,315	185	15,130	0	15,315
Wilton Manors	11,497	71	11,426	0	11,497
UNINCORPORATED	17,294	406	16,888	46	17,248
Calhoun County	13,655	7	13,648	1,135	12,520
Altha	520	24	496	0	520
Blountstown	2,231	-35	2,266	0	2,231
UNINCORPORATED	10,904	18	10,886	1,135	9,769
Charlotte County	223,430	36,583	186,847	1,285	222,145
Punta Gorda	20,446	975	19,471	0	20,446
UNINCORPORATED	202,984	35,608	167,376	1,285	201,699
Citrus County	166,500	12,657	153,843	126	166,374
Crystal River	3,271	-125	3,396	0	3,271
Inverness	7,937	394	7,543	0	7,937
UNINCORPORATED	155,292	12,388	142,904	126	155,166
Clay County	238,605	20,360	218,245	0	238,605
Green Cove Springs	10,275	489	9,786	0	10,275
Keystone Heights	1,471	25	1,446	0	1,471
Orange Park	9,158	69	9,089	0	9,158
Penney Farms	835	14	821	0	835
UNINCORPORATED	216,866	19,763	197,103	0	216,866

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April 1, 2025

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Collier County	413,314	37,562	375,752	22	413,292
Everglades	378	26	352	0	378
Marco Island	16,194	434	15,760	0	16,194
Naples	19,089	-26	19,115	0	19,089
UNINCORPORATED	377,653	37,128	340,525	22	377,631
Columbia County	72,388	2,690	69,698	3,380	69,008
Fort White	664	46	618	0	664
Lake City	12,579	250	12,329	293	12,286
UNINCORPORATED	59,145	2,394	56,751	3,087	56,058
DeSoto County	35,947	1,971	33,976	2,433	33,514
Arcadia	8,002	582	7,420	0	8,002
UNINCORPORATED	27,945	1,389	26,556	2,433	25,512
Dixie County	17,217	458	16,759	1,569	15,648
Cross City	1,748	59	1,689	0	1,748
Horseshoe Beach	114	-51	165	0	114
UNINCORPORATED	15,355	450	14,905	1,569	13,786
Duval County	1,079,044	83,477	995,567	495	1,078,549
Atlantic Beach	13,524	11	13,513	0	13,524
Baldwin	1,425	29	1,396	0	1,425
Jacksonville	1,032,601	82,990	949,611	495	1,032,106
Jacksonville Beach	24,253	423	23,830	0	24,253
Neptune Beach	7,241	24	7,217	0	7,241
Escambia County	337,728	15,823	321,905	2,169	335,559
Century	1,621	-92	1,713	0	1,621
Pensacola	55,194	882	54,312	48	55,146
UNINCORPORATED	280,913	15,033	265,880	2,121	278,792
Flagler County	140,714	25,336	115,378	0	140,714
Beverly Beach	504	30	474	0	504
Bunnell	4,224	948	3,276	0	4,224
Flagler Beach (part)	5,659	571	5,088	0	5,659
Marineland (part)	12	0	12	0	12
Palm Coast	110,330	21,072	89,258	0	110,330
UNINCORPORATED	19,985	2,715	17,270	0	19,985
Franklin County	13,383	932	12,451	1,109	12,274
Apalachicola	2,456	115	2,341	0	2,456
Carrabelle	3,071	465	2,606	1,109	1,962
UNINCORPORATED	7,856	352	7,504	0	7,856
Gadsden County	44,790	964	43,826	3,064	41,726
Chattahoochee	2,833	-122	2,955	1,001	1,832
Greensboro	449	-12	461	0	449
Gretna	1,369	12	1,357	0	1,369
Havana	1,758	5	1,753	0	1,758
Midway	3,664	127	3,537	0	3,664
Quincy	8,131	161	7,970	363	7,768
UNINCORPORATED	26,586	793	25,793	1,700	24,886

Florida Population Estimates by County and Municipality
April 1, 2025

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Gilchrist County	19,716	1,852	17,864	781	18,935
Bell	558	40	518	0	558
Fanning Springs (part)	627	149	478	0	627
Trenton	2,221	206	2,015	0	2,221
UNINCORPORATED	16,310	1,457	14,853	781	15,529
Glades County	13,055	929	12,126	980	12,075
Moore Haven	1,641	75	1,566	0	1,641
UNINCORPORATED	11,414	854	10,560	980	10,434
Gulf County	16,621	2,429	14,192	1,587	15,034
Port St. Joe	3,896	539	3,357	0	3,896
Wewahitchka	2,261	187	2,074	0	2,261
UNINCORPORATED	10,464	1,703	8,761	1,587	8,877
Hamilton County	14,155	151	14,004	2,072	12,083
Jasper	4,004	383	3,621	1,454	2,550
Jennings	708	-41	749	0	708
White Springs	715	-25	740	0	715
UNINCORPORATED	8,728	-166	8,894	618	8,110
Hardee County	26,042	715	25,327	1,733	24,309
Bowling Green	2,513	108	2,405	0	2,513
Wauchula	4,879	-21	4,900	0	4,879
Zolfo Springs	1,804	67	1,737	0	1,804
UNINCORPORATED	16,846	561	16,285	1,733	15,113
Hendry County	47,085	7,466	39,619	0	47,085
Clewiston	7,341	14	7,327	0	7,341
LaBelle	5,593	627	4,966	0	5,593
UNINCORPORATED	34,151	6,825	27,326	0	34,151
Hernando County	212,849	18,334	194,515	433	212,416
Brooksville	10,142	1,252	8,890	0	10,142
Weeki Wachee[2]	0	-16	16	0	0
UNINCORPORATED	202,707	17,098	185,609	433	202,274
Highlands County	107,976	6,741	101,235	20	107,956
Avon Park	9,786	128	9,658	0	9,786
Lake Placid	2,419	59	2,360	0	2,419
Sebring	11,903	1,174	10,729	0	11,903
UNINCORPORATED	83,868	5,380	78,488	20	83,848
Hillsborough County	1,575,637	115,875	1,459,762	777	1,574,860
Plant City	45,331	5,567	39,764	0	45,331
Tampa	412,684	27,725	384,959	579	412,105
Temple Terrace	27,698	1,008	26,690	0	27,698
UNINCORPORATED	1,089,924	81,575	1,008,349	198	1,089,726
Holmes County	20,042	389	19,653	1,358	18,684
Bonifay	2,809	50	2,759	0	2,809
Esto	336	-5	341	0	336
Noma	220	12	208	0	220
Ponce de Leon	500	-4	504	0	500
Westville	266	5	261	0	266
UNINCORPORATED	15,911	331	15,580	1,358	14,553

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Indian River County	173,013	13,225	159,788	0	173,013
Fellsmere	4,987	153	4,834	0	4,987
Indian River Shores	4,511	270	4,241	0	4,511
Orchid	551	35	516	0	551
Sebastian	27,367	2,313	25,054	0	27,367
Vero Beach	16,800	446	16,354	0	16,800
UNINCORPORATED	118,797	10,008	108,789	0	118,797
Jackson County	49,728	2,409	47,319	6,378	43,350
Alford	482	-2	484	0	482
Bascom	89	2	87	0	89
Campbellton	193	2	191	0	193
Cottondale	861	13	848	0	861
Graceville	2,053	-100	2,153	0	2,053
Grand Ridge	949	67	882	0	949
Greenwood	547	8	539	0	547
Jacob City	223	6	217	0	223
Malone	1,962	3	1,959	1,336	626
Marianna	7,103	858	6,245	1,144	5,959
Sneads	1,658	-41	1,699	0	1,658
UNINCORPORATED	33,608	1,593	32,015	3,898	29,710
Jefferson County	15,761	1,251	14,510	1,265	14,496
Monticello	2,847	258	2,589	0	2,847
UNINCORPORATED	12,914	993	11,921	1,265	11,649
Lafayette County	8,601	375	8,226	1,285	7,316
Mayo	1,103	48	1,055	0	1,103
UNINCORPORATED	7,498	327	7,171	1,285	6,213
Lake County	445,881	61,925	383,956	557	445,324
Astatula	2,273	384	1,889	0	2,273
Clermont	51,042	8,021	43,021	0	51,042
Eustis	24,477	1,288	23,189	0	24,477
Fruitland Park	8,732	407	8,325	0	8,732
Groveland	23,827	5,322	18,505	0	23,827
Howey-in-the-Hills	2,039	396	1,643	0	2,039
Lady Lake	16,978	1,008	15,970	0	16,978
Leesburg	37,541	10,541	27,000	0	37,541
Mascotte	9,894	3,285	6,609	0	9,894
Minneola	21,201	7,358	13,843	0	21,201
Montverde	2,195	540	1,655	0	2,195
Mount Dora	18,896	2,555	16,341	0	18,896
Tavares	21,869	2,866	19,003	0	21,869
Umatilla	4,050	365	3,685	0	4,050
UNINCORPORATED	200,867	17,589	183,278	557	200,310
Lee County	839,223	78,401	760,822	194	839,029
Bonita Springs	55,801	2,157	53,644	6	55,795
Cape Coral	222,862	28,846	194,016	27	222,835
Estero	38,033	1,094	36,939	0	38,033
Fort Myers	102,060	15,665	86,395	63	101,997
Fort Myers Beach	4,330	-1,252	5,582	0	4,330
Sanibel	6,017	-365	6,382	0	6,017
UNINCORPORATED	410,120	32,256	377,864	98	410,022

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Leon County	305,866	13,668	292,198	1,597	304,269
Tallahassee	205,623	9,454	196,169	1,579	204,044
UNINCORPORATED	100,243	4,214	96,029	18	100,225
Levy County	46,270	3,355	42,915	0	46,270
Bronson	1,154	14	1,140	0	1,154
Cedar Key	576	-111	687	0	576
Chiefland	2,326	10	2,316	0	2,326
Fanning Springs (part)	709	5	704	0	709
Inglis	1,506	30	1,476	0	1,506
Otter Creek	113	5	108	0	113
Williston	3,170	194	2,976	0	3,170
Yankeetown	528	-60	588	0	528
UNINCORPORATED	36,188	3,268	32,920	0	36,188
Liberty County	8,140	166	7,974	1,638	6,502
Bristol	962	44	918	0	962
UNINCORPORATED	7,178	122	7,056	1,638	5,540
Madison County	18,859	891	17,968	1,510	17,349
Greenville	735	-11	746	19	716
Lee	393	18	375	0	393
Madison	2,850	-62	2,912	0	2,850
UNINCORPORATED	14,881	946	13,935	1,491	13,390
Manatee County	466,845	67,135	399,710	143	466,702
Anna Maria	913	-55	968	0	913
Bradenton	58,469	2,771	55,698	57	58,412
Bradenton Beach	766	-142	908	0	766
Holmes Beach	2,914	-96	3,010	0	2,914
Longboat Key (part)	2,663	-83	2,746	0	2,663
Palmetto	13,961	638	13,323	0	13,961
UNINCORPORATED	387,159	64,102	323,057	86	387,073
Marion County	433,765	57,857	375,908	5,655	428,110
Belleview	6,121	708	5,413	6	6,115
Dunnellon	2,022	94	1,928	0	2,022
McIntosh	460	-3	463	0	460
Ocala	71,017	7,426	63,591	290	70,727
Reddick	466	17	449	0	466
UNINCORPORATED	353,679	49,615	304,064	5,359	348,320
Martin County	166,281	7,850	158,431	2,124	164,157
Indiantown	6,704	144	6,560	0	6,704
Jupiter Island	780	-24	804	0	780
Ocean Breeze	608	307	301	0	608
Sewall's Point	2,067	76	1,991	0	2,067
Stuart	20,573	3,148	17,425	20	20,553
UNINCORPORATED	135,549	4,199	131,350	2,104	133,445

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Miami-Dade County	2,814,927	113,160	2,701,767	9,940	2,804,987
Aventura	40,171	-71	40,242	0	40,171
Bal Harbour	3,010	-83	3,093	0	3,010
Bay Harbor Islands	5,815	-107	5,922	0	5,815
Biscayne Park	3,059	-58	3,117	0	3,059
Coral Gables	50,853	1,605	49,248	0	50,853
Cutler Bay	45,361	-64	45,425	0	45,361
Doral	83,746	7,872	75,874	0	83,746
El Portal	2,277	291	1,986	0	2,277
Florida City	18,175	5,090	13,085	0	18,175
Golden Beach	953	-8	961	0	953
Hialeah	232,243	9,134	223,109	0	232,243
Hialeah Gardens	23,577	509	23,068	0	23,577
Homestead	85,630	4,893	80,737	17	85,613
Indian Creek	90	6	84	0	90
Key Biscayne	14,653	-156	14,809	0	14,653
Medley	1,049	-7	1,056	0	1,049
Miami	478,799	36,558	442,241	2,997	475,802
Miami Beach	83,678	788	82,890	0	83,678
Miami Gardens	116,192	4,552	111,640	0	116,192
Miami Lakes	31,332	865	30,467	0	31,332
Miami Shores	11,492	-75	11,567	0	11,492
Miami Springs	13,864	5	13,859	0	13,864
North Bay Village	7,946	-213	8,159	0	7,946
North Miami	61,371	1,180	60,191	0	61,371
North Miami Beach	44,365	689	43,676	0	44,365
Opa-locka	16,559	96	16,463	0	16,559
Palmetto Bay	25,217	778	24,439	0	25,217
Pinecrest	18,206	-182	18,388	0	18,206
South Miami	12,386	360	12,026	0	12,386
Sunny Isles Beach	22,801	459	22,342	0	22,801
Surfside	5,399	-290	5,689	0	5,399
Sweetwater	21,454	2,091	19,363	0	21,454
Virginia Gardens	2,372	8	2,364	0	2,372
West Miami	7,255	22	7,233	0	7,255
UNINCORPORATED	1,223,577	36,623	1,186,954	6,926	1,216,651
Monroe County	84,707	1,833	82,874	2	84,705
Islamorada, Village of Islands	7,379	272	7,107	0	7,379
Key Colony Beach	796	6	790	0	796
Key West	26,526	82	26,444	2	26,524
Layton	221	11	210	0	221
Marathon	10,163	474	9,689	0	10,163
UNINCORPORATED	39,622	988	38,634	0	39,622
Nassau County	107,053	16,701	90,352	67	106,986
Callahan	1,752	226	1,526	0	1,752
Fernandina Beach	13,958	906	13,052	0	13,958
Hilliard	3,127	160	2,967	0	3,127
UNINCORPORATED	88,216	15,409	72,807	67	88,149

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Okaloosa County	226,193	14,525	211,668	1,415	224,778
Cinco Bayou	447	-10	457	0	447
Crestview	31,702	4,568	27,134	0	31,702
Destin	14,640	709	13,931	0	14,640
Fort Walton Beach	21,553	631	20,922	0	21,553
Laurel Hill	746	162	584	0	746
Mary Esther	4,457	475	3,982	0	4,457
Niceville	17,119	1,347	15,772	0	17,119
Shalimar	733	-4	737	0	733
Valparaiso	5,105	353	4,752	0	5,105
UNINCORPORATED	129,691	6,294	123,397	1,415	128,276
Okeechobee County	40,314	670	39,644	1,850	38,464
Okeechobee	5,456	202	5,254	0	5,456
UNINCORPORATED	34,858	468	34,390	1,850	33,008
Orange County	1,536,045	106,137	1,429,908	3,613	1,532,432
Apopka	66,580	11,707	54,873	0	66,580
Bay Lake	14	-15	29	0	14
Belle Isle	7,214	182	7,032	0	7,214
Eatonville	3,328	979	2,349	0	3,328
Edgewood	2,595	-90	2,685	0	2,595
Lake Buena Vista	21	-3	24	0	21
Maitland	20,141	598	19,543	0	20,141
Oakland	5,629	2,113	3,516	0	5,629
Ocoee	51,209	3,914	47,295	0	51,209
Orlando	340,681	33,108	307,573	682	339,999
Windermere	3,186	156	3,030	0	3,186
Winter Garden	52,479	5,515	46,964	0	52,479
Winter Park	30,600	805	29,795	0	30,600
UNINCORPORATED	952,368	47,168	905,200	2,931	949,437
Osceola County	484,915	96,259	388,656	318	484,597
Kissimmee	87,664	8,438	79,226	222	87,442
St. Cloud	71,242	12,278	58,964	0	71,242
UNINCORPORATED	326,009	75,543	250,466	96	325,913
Palm Beach County	1,556,161	63,970	1,492,191	2,795	1,553,366
Atlantis	2,138	-4	2,142	0	2,138
Belle Glade	17,542	844	16,698	0	17,542
Boca Raton	100,897	3,475	97,422	0	100,897
Boynton Beach	82,937	2,557	80,380	0	82,937
Briny Breezes	494	-8	502	0	494
Cloud Lake	139	5	134	0	139
Delray Beach	69,038	2,192	66,846	0	69,038
Glen Ridge	216	-1	217	0	216
Golf	284	29	255	0	284
Greenacres	45,403	1,413	43,990	0	45,403
Gulf Stream	957	3	954	0	957
Haverhill	2,274	87	2,187	0	2,274
Highland Beach	4,279	-16	4,295	0	4,279
Hypoluxo	2,670	-17	2,687	0	2,670
Juno Beach	3,895	37	3,858	0	3,895
Jupiter	61,246	199	61,047	0	61,246
Jupiter Inlet Colony	410	5	405	0	410
Lake Clarke Shores	3,547	-17	3,564	0	3,547
Lake Park	9,174	127	9,047	0	9,174

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Lake Worth Beach	43,596	1,377	42,219	0	43,596
Lantana	12,248	744	11,504	22	12,226
Loxahatchee Groves	3,384	29	3,355	0	3,384
Manalapan	412	-7	419	0	412
Mangonia Park	2,530	388	2,142	0	2,530
North Palm Beach	13,111	-51	13,162	0	13,111
Ocean Ridge	1,819	-11	1,830	0	1,819
Pahokee	5,612	88	5,524	361	5,251
Palm Beach	9,191	-54	9,245	0	9,191
Palm Beach Gardens	64,547	5,365	59,182	0	64,547
Palm Beach Shores	1,295	-35	1,330	0	1,295
Palm Springs	27,928	1,038	26,890	0	27,928
Riviera Beach	39,644	2,040	37,604	0	39,644
Royal Palm Beach	41,165	2,233	38,932	0	41,165
South Bay	4,982	122	4,860	1,933	3,049
South Palm Beach	1,466	-5	1,471	0	1,466
Tequesta	6,116	-42	6,158	0	6,116
Wellington	61,836	199	61,637	0	61,836
Westlake	6,685	5,779	906	0	6,685
West Palm Beach	126,944	9,529	117,415	79	126,865
UNINCORPORATED	674,110	24,334	649,776	400	673,710
Pasco County	648,369	86,478	561,891	652	647,717
Dade City	10,206	2,931	7,275	0	10,206
New Port Richey	16,977	249	16,728	0	16,977
Port Richey	2,970	-82	3,052	0	2,970
St. Leo	2,290	-72	2,362	0	2,290
San Antonio	1,541	244	1,297	0	1,541
Zephyrhills	19,691	2,497	17,194	0	19,691
UNINCORPORATED	594,694	80,711	513,983	652	594,042
Pinellas County	966,933	7,826	959,107	828	966,105
Belleair	4,306	33	4,273	0	4,306
Belleair Beach	1,534	-99	1,633	0	1,534
Belleair Bluffs	2,298	-13	2,311	0	2,298
Belleair Shore	66	-7	73	0	66
Clearwater	118,327	1,035	117,292	0	118,327
Dunedin	35,742	-326	36,068	6	35,736
Gulfport	11,525	-258	11,783	0	11,525
Indian Rocks Beach	3,433	-240	3,673	0	3,433
Indian Shores	1,158	-32	1,190	0	1,158
Kenneth City	4,957	-90	5,047	0	4,957
Largo	84,075	1,590	82,485	0	84,075
Madeira Beach	3,629	-266	3,895	0	3,629
North Redington Beach	1,389	-106	1,495	0	1,389
Oldsmar	14,879	-19	14,898	0	14,879
Pinellas Park	55,055	1,962	53,093	0	55,055
Redington Beach	1,224	-152	1,376	0	1,224
Redington Shores	1,955	-221	2,176	0	1,955
Safety Harbor	16,808	-264	17,072	0	16,808
St. Pete Beach	8,424	-455	8,879	0	8,424
St. Petersburg	266,153	7,845	258,308	350	265,803
Seminole	19,323	-41	19,364	0	19,323
South Pasadena	4,958	-395	5,353	0	4,958
Tarpon Springs	25,676	559	25,117	0	25,676
Treasure Island	6,103	-481	6,584	0	6,103
UNINCORPORATED	273,936	-1,733	275,669	472	273,464

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Polk County	846,896	121,850	725,046	3,231	843,665
Auburndale	21,677	6,061	15,616	0	21,677
Bartow	23,135	3,826	19,309	177	22,958
Davenport	13,993	4,950	9,043	0	13,993
Dundee	5,847	612	5,235	0	5,847
Eagle Lake	6,206	3,198	3,008	0	6,206
Fort Meade	5,179	79	5,100	0	5,179
Frostproof	2,993	116	2,877	0	2,993
Haines City	44,215	17,546	26,669	0	44,215
Highland Park	234	-17	251	0	234
Hillcrest Heights	242	-1	243	0	242
Lake Alfred	9,038	2,664	6,374	0	9,038
Lake Hamilton	3,139	1,602	1,537	0	3,139
Lakeland	124,725	12,084	112,641	0	124,725
Lake Wales	17,736	1,375	16,361	0	17,736
Mulberry	4,574	622	3,952	0	4,574
Polk City	3,007	294	2,713	0	3,007
Winter Haven	60,837	11,618	49,219	0	60,837
UNINCORPORATED	500,119	55,221	444,898	3,054	497,065
Putnam County	76,600	3,279	73,321	490	76,110
Crescent City	1,715	61	1,654	0	1,715
Interlachen	1,559	118	1,441	0	1,559
Palatka	10,601	155	10,446	0	10,601
Pomona Park	813	29	784	0	813
Welaka	824	110	714	0	824
UNINCORPORATED	61,088	2,806	58,282	490	60,598
St. Johns County	348,336	74,911	273,425	205	348,131
Marineland (part)	3	0	3	0	3
St. Augustine	16,548	2,219	14,329	0	16,548
St. Augustine Beach	6,995	192	6,803	0	6,995
UNINCORPORATED	324,790	72,500	252,290	205	324,585
St. Lucie County	394,074	64,848	329,226	134	393,940
Fort Pierce	51,352	4,055	47,297	125	51,227
Port St. Lucie	260,194	55,343	204,851	5	260,189
St. Lucie Village	623	10	613	0	623
UNINCORPORATED	81,905	5,440	76,465	4	81,901
Santa Rosa County	211,445	23,445	188,000	4,511	206,934
Gulf Breeze	6,342	40	6,302	0	6,342
Jay	612	88	524	0	612
Milton	10,527	330	10,197	0	10,527
UNINCORPORATED	193,964	22,987	170,977	4,511	189,453
Sarasota County	487,640	53,634	434,006	4	487,636
Longboat Key (part)	4,782	23	4,759	0	4,782
North Port	96,301	21,508	74,793	0	96,301
Sarasota	58,279	3,437	54,842	0	58,279
Venice	29,802	4,339	25,463	0	29,802
UNINCORPORATED	298,476	24,327	274,149	4	298,472

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Seminole County	495,106	24,250	470,856	152	494,954
Altamonte Springs	47,609	1,378	46,231	0	47,609
Casselberry	30,132	1,338	28,794	5	30,127
Lake Mary	17,516	718	16,798	0	17,516
Longwood	16,641	1,554	15,087	0	16,641
Oviedo	42,080	2,021	40,059	0	42,080
Sanford	68,136	7,085	61,051	31	68,105
Winter Springs	39,170	828	38,342	0	39,170
UNINCORPORATED	233,822	9,328	224,494	116	233,706
Sumter County	162,493	32,741	129,752	7,752	154,741
Bushnell	3,989	942	3,047	0	3,989
Center Hill	889	43	846	0	889
Coleman	658	16	642	0	658
Webster	953	175	778	0	953
Wildwood	36,783	21,053	15,730	0	36,783
UNINCORPORATED	119,221	10,512	108,709	7,752	111,469
Suwannee County	47,274	3,800	43,474	2,651	44,623
Branford	756	45	711	0	756
Live Oak	7,051	316	6,735	0	7,051
UNINCORPORATED	39,467	3,439	36,028	2,651	36,816
Taylor County	22,011	215	21,796	1,662	20,349
Perry	7,233	335	6,898	0	7,233
UNINCORPORATED	14,778	-120	14,898	1,662	13,116
Union County	16,821	674	16,147	4,800	12,021
Lake Butler	1,997	11	1,986	0	1,997
Raiford	234	10	224	0	234
Worthington Springs	458	80	378	0	458
UNINCORPORATED	14,132	573	13,559	4,800	9,332
Volusia County	604,533	50,990	553,543	1,747	602,786
Daytona Beach	88,144	16,656	71,488	27	88,117
Daytona Beach Shores	5,268	89	5,179	0	5,268
DeBary	24,529	2,269	22,260	0	24,529
DeLand	44,316	6,965	37,351	0	44,316
Deltona	98,792	5,100	93,692	0	98,792
Edgewater	25,655	2,558	23,097	0	25,655
Flagler Beach (part)	72	0	72	0	72
Holly Hill	13,041	83	12,958	0	13,041
Lake Helen	3,041	199	2,842	0	3,041
New Smyrna Beach	32,852	2,710	30,142	0	32,852
Oak Hill	2,139	153	1,986	0	2,139
Orange City	14,882	2,250	12,632	0	14,882
Ormond Beach	45,723	2,643	43,080	6	45,717
Pierson	1,583	41	1,542	0	1,583
Ponce Inlet	3,428	64	3,364	0	3,428
Port Orange	65,898	3,302	62,596	0	65,898
South Daytona	13,517	652	12,865	0	13,517
UNINCORPORATED	121,653	5,256	116,397	1,714	119,939
Wakulla County	38,189	4,425	33,764	2,359	35,830
St. Marks	322	48	274	0	
Sopchoppy	465	39	426	0	465
UNINCORPORATED	37,402	4,338	33,064	2,359	35,043

Florida Population Estimates by County and Municipality
April 1, 2025

Area	April 1, 2025 Population Estimate	April 1, 2020 to April 1, 2025 Total Change	April 1, 2020 Census Count[1]	April 1, 2025 Inmates	April 1, 2025 Less Inmates
Walton County	90,547	15,242	75,305	1,351	89,196
DeFuniak Springs	6,180	261	5,919	41	6,139
Freeport	11,440	5,579	5,861	0	11,440
Paxton	584	28	556	0	584
UNINCORPORATED	72,343	9,374	62,969	1,310	71,033
Washington County	26,876	1,558	25,318	2,175	24,701
Caryville	269	-32	301	0	269
Chipley	3,609	-51	3,660	0	3,609
Ebro	258	21	237	0	258
Vernon	761	29	732	0	761
Wausau	341	-30	371	0	341
UNINCORPORATED	21,638	1,621	20,017	2,175	19,463
FLORIDA	23,379,261	1,841,074	21,538,187	110,109	23,269,152
INCORPORATED	11,696,425	864,652	10,831,773	18,712	11,677,713
UNINCORPORATED	11,682,836	976,422	10,706,414	91,397	11,591,439

Notes:

[1] Includes Census Count Question Resolution revisions for the City of Hampton and Bradford County Unincorporated (as of October 2, 2023).

[2] The City of Weeki Wachee was disincorporated on June 9, 2020.

Sources: US Census Bureau (2020 Census) and University of Florida, Bureau of Economic and Business Research (2025 Estimates).

Florida Population Estimates by County
April 1, 2025

Area	April 1, 2025 Population Estimate	April 1, 2020 to April 1, 2025 Total Change	April 1, 2020 Census Count[1]	April 1, 2025 Inmates	April 1, 2025 Less Inmates
FLORIDA	**23,379,261**	**1,841,074**	**21,538,187**	**110,109**	**23,269,152**
Alachua County	298,485	20,017	278,468	1,019	297,466
Baker County	29,139	880	28,259	1,223	27,916
Bay County	199,950	24,734	175,216	1,136	198,814
Bradford County	27,668	-635	28,303	2,103	25,565
Brevard County	667,900	61,288	606,612	156	667,744
Broward County	1,993,535	49,160	1,944,375	894	1,992,641
Calhoun County	13,655	7	13,648	1,135	12,520
Charlotte County	223,430	36,583	186,847	1,285	222,145
Citrus County	166,500	12,657	153,843	126	166,374
Clay County	238,605	20,360	218,245	0	238,605
Collier County	413,314	37,562	375,752	22	413,292
Columbia County	72,388	2,690	69,698	3,380	69,008
DeSoto County	35,947	1,971	33,976	2,433	33,514
Dixie County	17,217	458	16,759	1,569	15,648
Duval County	1,079,044	83,477	995,567	495	1,078,549
Escambia County	337,728	15,823	321,905	2,169	335,559
Flagler County	140,714	25,336	115,378	0	140,714
Franklin County	13,383	932	12,451	1,109	12,274
Gadsden County	44,790	964	43,826	3,064	41,726
Gilchrist County	19,716	1,852	17,864	781	18,935
Glades County	13,055	929	12,126	980	12,075
Gulf County	16,621	2,429	14,192	1,587	15,034
Hamilton County	14,155	151	14,004	2,072	12,083
Hardee County	26,042	715	25,327	1,733	24,309
Hendry County	47,085	7,466	39,619	0	47,085
Hernando County	212,849	18,334	194,515	433	212,416
Highlands County	107,976	6,741	101,235	20	107,956
Hillsborough County	1,575,637	115,875	1,459,762	777	1,574,860
Holmes County	20,042	389	19,653	1,358	18,684
Indian River County	173,013	13,225	159,788	0	173,013
Jackson County	49,728	2,409	47,319	6,378	43,350
Jefferson County	15,761	1,251	14,510	1,265	14,496
Lafayette County	8,601	375	8,226	1,285	7,316
Lake County	445,881	61,925	383,956	557	445,324
Lee County	839,223	78,401	760,822	194	839,029
Leon County	305,866	13,668	292,198	1,597	304,269
Levy County	46,270	3,355	42,915	0	46,270
Liberty County	8,140	166	7,974	1,638	6,502
Madison County	18,859	891	17,968	1,510	17,349
Manatee County	466,845	67,135	399,710	143	466,702
Marion County	433,765	57,857	375,908	5,655	428,110
Martin County	166,281	7,850	158,431	2,124	164,157
Miami-Dade County	2,814,927	113,160	2,701,767	9,940	2,804,987
Monroe County	84,707	1,833	82,874	2	84,705
Nassau County	107,053	16,701	90,352	67	106,986
Okaloosa County	226,193	14,525	211,668	1,415	224,778
Okeechobee County	40,314	670	39,644	1,850	38,464
Orange County	1,536,045	106,137	1,429,908	3,613	1,532,432
Osceola County	484,915	96,259	388,656	318	484,597
Palm Beach County	1,556,161	63,970	1,492,191	2,795	1,553,366
Pasco County	648,369	86,478	561,891	652	647,717
Pinellas County	966,933	7,826	959,107	828	966,105
Polk County	846,896	121,850	725,046	3,231	843,665
Putnam County	76,600	3,279	73,321	490	76,110
St. Johns County	348,336	74,911	273,425	205	348,131
St. Lucie County	394,074	64,848	329,226	134	393,940
Santa Rosa County	211,445	23,445	188,000	4,511	206,934
Sarasota County	487,640	53,634	434,006	4	487,636
Seminole County	495,106	24,250	470,856	152	494,954
Sumter County	162,493	32,741	129,752	7,752	154,741
Suwannee County	47,274	3,800	43,474	2,651	44,623
Taylor County	22,011	215	21,796	1,662	20,349
Union County	16,821	674	16,147	4,800	12,021
Volusia County	604,533	50,990	553,543	1,747	602,786
Wakulla County	38,189	4,425	33,764	2,359	35,830
Walton County	90,547	15,242	75,305	1,351	89,196
Washington County	26,876	1,558	25,318	2,175	24,701

Notes:
[1] Includes Census Count Question Resolution revisions for the City of Hampton and Bradford County Unincorporated (as of October 2, 2023).

Sources: US Census Bureau (2020 Census) and University of Florida, Bureau of Economic and Business Research (2025 Estimates).

ATTACHMENT 2
CORRESPONDENCE

Grounds for Denial of Agricultural Enclave Certification

ENCERT 2026-15 (Osceola Lakes South)
Parcel ID No. 137090-0000

The applicant has not shown that fifty percent of the perimeter is bordered by parcels within an urban service district, area, or line.

The application relies solely on subparagraph (c)2. of section 163.3164(4), which applies to parcels not exceeding 700 acres that are surrounded on at least 50 percent of their perimeter by parcels designated on the future land use map for development "and" on at least 50 percent of their perimeter by "a parcel or parcels within an urban service district, area, or line." The Senate Rules Committee staff analysis lists these as two separate requirements. The applicant satisfies the second only by asserting, without citation, that the County's Development Area Boundary "meets the definition of an urban service area, line, or boundary."

The 2025 Comprehensive Plan, which governed on January 1, 2025, does not support that equation. Policy A.1.2.7 describes Development Areas as the areas on the future land use map depicting the County's overall future growth pattern. Policy A.1.2.9 directs the County to investigate the designation of an Urban Service Area, which presupposes that no general designation had been made. Where the Plan does designate one, it says so expressly, as with the Durbin Creek National Urban Service Area boundary under Policy A.1.11.1(m)(8)(o) and (ss). Section 163.3164(53) reaches areas identified in the comprehensive plan as urban service areas, and the Plan identifies none that includes the land around this parcel. The 2050 Comprehensive Plan, adopted April 21, 2026, cannot establish conditions as of January 1, 2025. The applicant's reading would also make the second condition redundant: nearly every parcel designated for residential, commercial, or industrial use lies inside the Development Area, so the Legislature's separate requirement joined by "and" would add nothing to the first. Section 163.3162(4)(f), which directs a local government to treat an enclave adjacent to an urban service district "as if such enclave is within the urban service district," likewise treats the urban service district as a distinct designation, not a synonym for land designated for development.

No other subparagraph is available. The Rules staff analysis describes agricultural enclaves as pockets of agricultural land mostly surrounded by development. This parcel is bordered by existing development on one side only: the RS-2 subdivision to the east, roughly one quarter of the 5,309.57-foot perimeter. The west side, 1,329.71 feet by the applicant's own map,

adjoins land designated Rural/Silviculture and lies on the Development Area Boundary itself; the north side adjoins the timberland that is the subject of the companion application, ENCERT 2026-14; and the land south of the parcel is vacant and zoned Open Rural. Sub-subparagraph (c)1.a. requires 75 percent existing development. Sub-subparagraph (c)1.b. requires 75 percent designated for development in the comprehensive plan, zoning map, and future land use map, which the Rural/Silviculture frontage and the Open Rural and PUD zoning shown on the applicant's Zoning Perimeter exhibit preclude. The parcel does not adjoin an interstate highway, and the applicant identifies no rural study area. Because subparagraph (c)2. fails, the application fails paragraph (c) altogether.

The perimeter calculation depends on the companion parcel, which is managed as part of the same holding.

The applicant's 75 percent figure for future land use designation counts the entire north boundary, which adjoins Parcel 137080-0000. That parcel is one of the three parcels in ENCERT 2026-14 (Osceola Lakes North), filed the same day by the same counsel. The companion application in turn counts this parcel as 1,379 feet of qualifying Residential-B frontage along its own south line. Each application thus relies on the other parcel as the "surrounding" development.

The record shows that the two parcels have been held and managed as one project. Under the Co-Venture Agreement of May 20, 2022, Peter P. Legeza, Jr. is Director of Trust No. 0WR, holds a 64.22 percent beneficial interest, and is "solely responsible for all day-to-day management and operations," including timber management and rezoning. Section 1.3 contemplates sale of this parcel "by itself or as part of the larger adjacent Osceola Lakes property that is owned and controlled by Pete." The 2025 Forest Management Plan, signed by Mr. Legeza on December 30, 2024, manages this parcel and the three North parcels as a single 143.59-acre unit, listing Osceola Lakes, LLC, Geoffrey A. Young, and the trust together as landowner. The April 19, 2023 instrument under which 39 acres of natural pine and one acre of cypress on this parcel were sold for clearcut is an amendment to a timber sale agreement between "Geoffrey Young/Osceola Lakes LLC" and Gator Timber and Land. It was signed by Mr. Legeza as "Manager" and by Mr. Young as "Owner," and it directs the $10,000 advance to Mr. Young, who holds no interest in this parcel or the trust. The trustee did not sign. The May 14, 2026 utility availability letter covers both parcels as the single "Osceola Lakes" project, and the Property

Appraiser's notes record a 2024 request to rezone approximately 145 acres, including this parcel, to Workforce Housing for up to 640 units. The same notes record that on July 13, 2026 an application designated ENCERT 2026-02 sought certification of all four parcels together.

A landowner cannot designate an interior block of its holdings as the enclave and count the rest of its holdings as the development that surrounds it. The Legislature guarded against the analogous practice in section 163.3162(4)(a), which provides that an applicant "may not use the perimeter of another parcel certified by the local government as an agricultural enclave," a limitation the Rules staff analysis explains was added to avoid a domino effect. Splitting one holding into two same-day applications, each of which counts the other, produces the result that provision forbids. At a minimum, the two applications cannot both be granted: once either is certified, the other may not use its perimeter.

Excluding the north boundary is decisive or nearly so. The applicant's map assigns 1,329.71 feet to the west side and 3,979.87 feet to the other three sides of this quarter-quarter section, an average of about 1,327 feet each. Without the north side, the frontage designated for development is roughly 2,650 feet, or approximately 50 percent, within a few feet of the threshold. The application provides no segment-by-segment measurement, and the burden of establishing the statutory percentage rests with the applicant. The two applications are also inconsistent with each other: North credits the shared boundary at 1,379 feet, while South's total leaves roughly 1,327 feet for it.

The record does not establish five years of continuous bona fide agricultural use.

Paragraph (b) requires continuous use "for bona fide agricultural purposes, as defined by s. 193.461," that is, good faith commercial agricultural use, for five years before the application. Measured back from the September 11, 2026 filing date, the period begins September 11, 2021. Measured back from the January 1, 2025 reference date in the introductory clause, it begins January 1, 2020. Under either reading the period includes months or years of ownership by Leopoldo Gonzalez, who conveyed the parcel to the trust by deed dated May 23, 2022. The applicant concedes that the parcel received no agricultural classification until 2023, and that Mr. Gonzalez never sought one during 34 years of ownership. Mr. Legeza's affidavit attributes that to "the low value of the property."

The only documented commercial activity under Mr. Gonzalez is a harvest in March 2011, reflected in scale tickets and a stumpage statement totaling about $12,180. For the

following eleven years the record contains no management plan, planting record, expense record, or sale. The narrative refers to a forestry management consultant for the prior owner, but none is identified. The satellite, LiDAR, and aerial exhibits show that trees grew back after 2011, which is equally consistent with land left idle. The applicant cites *Conrad v. Sapp*, 252 So. 2d 225 (Fla. 1971), for the point that timber use does not require planting and cultivation. That point may be accepted; it does not relieve the applicant of showing good faith commercial use during the statutory period, as distinct from land that is simply forested.

The applicant's own evidence does not reach back far enough. Mr. Legeza swears that he has maintained the parcel "for at least the last 4 years." Mr. Lipthrott's affidavit rests on "reviewing all available information and in conducting interviews with Mr. Legeza," and concludes that the test has been met "at least since 2021"; his personal observation begins in March 2022. On the DR-482 filed February 23, 2023, the section reporting agricultural income for the past four years is blank. The narrative states that the Property Appraiser determined the parcel had been used as timberland for 40 years, but that figure is Mr. Legeza's own entry on the form, made nine months after purchase.

The trust's period of ownership is no stronger. The stated purpose of the Co-Venture Agreement is "to hold, manage, improve, rezone, and ultimately sell" the parcel. Within a year of purchase the pine and cypress on the parcel were sold for clearcut. The 2025 Forest Management Plan, dated December 11, 2024, schedules every silvicultural practice for December 2025 or later, including "tree establishment" in February 2026 and site preparation "possibly" in August 2026 on about 37.2 acres, so no reforestation had occurred as of January 1, 2025. The Property Appraiser's March 2025 note records the cut and directs staff to "pay attention to natural regeneration over next few years." The Bona Fide Agricultural Purpose Analysis argues that, because only 15 years have passed since 2011, "the property is still growing trees until they are mature enough for a profitable cutting," a statement the 2023 clearcut contradicts.

The Property Appraiser's classification for 2023 through 2026 is evidence, not the "binding determination" or "per se affirmation" the narrative describes. Section 163.3164(4)(b) requires the County to find the use, and the classification does not cover the earlier years of the period in any event. This ground is independent of the first two, although it turns on the weight of the evidence rather than on a question of law.

The application has not been authorized by the record owner.

Section 163.3162(4)(a) permits an application by "the owner of a parcel or parcels of land, or such owner's authorized agent or controlling entity." The record owner is Land Trust Service Corporation, as trustee of Trust No. 0WR, by warranty deed recorded at OR 5565/1205; under paragraph 3 of the Land Trust Agreement and sections 689.071 and 689.073, the trustee holds full legal and equitable title. The application form names "Land Service Corporation" and states that no owners are unlisted. The only Owner's Authorization Form is signed by Mr. Legeza as "Director," with the field for the ownership document left blank. Paragraph 11 of the Land Trust Agreement provides that no beneficiary has authority to contract "for or in the name of the Trust or the Trustee," and paragraph 3 limits the director's signing authority to listed transactions that do not include land use applications. Paragraph 10 of the Co-Venture Agreement bars any party from incurring an obligation on behalf of the trust without the consent of all other parties, yet the application commits the trust to negotiate a proportionate-share agreement under paragraph (d). This defect may be curable and is offered as additional support; it is not needed for denial.

The application materials are internally inconsistent.

Several features of the record bear on the weight to be given the applicant's submissions. The duration of agricultural use is stated as "seven decades" in the narrative, "at least the last 40 years" in Mr. Legeza's affidavit, "since at least 1988" and "at least the past 30 years" in the Bona Fide Agricultural Purpose Analysis, and "at least since 2021" in Mr. Lipthrott's affidavit. The narrative and affidavit date the purchase May 4, 2022; the deed is dated May 23, 2022. The Co-Venture Agreement describes about 20 acres of wetlands, while the Property Appraiser carries 1.6 acres. The Zoning Perimeter exhibit labels the entire perimeter "Residential" although it shows Open Rural and PUD zoning, and Exhibit 2 omits the words "comprehensive plan" from sub-subparagraph (c)1.b. Mr. Lipthrott's letter addresses the "subject parcels" and Parcel 137241-0030 of the North application. Attachment 16 is the applicant's transcription of Property Appraiser notes rather than the notes themselves. The assignments of beneficial interest bear an effective date of May 4, 2022, although correspondence in the file dated May 20, 2022 shows that the percentages had not yet been fixed and that the trustee proposed using that date. Footnote 4 of the narrative cites *Sheik Island Farm, Inc. v. Covington Farm, Inc.*, 429 So. 3d 1095 (Fla. 2d DCA 2026), which we were unable to locate; the citation should be verified before the County's

report responds to it. Finally, the narrative's conclusion that the parcel "must be certified" misstates section 163.3162(4)(c), which requires a public hearing to approve or deny.

Matters not relied upon.

Title is held by a single trustee, which satisfies the ownership element of paragraph (a). The parcel is 40 acres, within the limits of subparagraph (c)2. and paragraph (e), and the County's official population estimate is well below the limit of paragraph (f). The utility letter and the offer to negotiate address paragraph (d), although the letter's capacity reservation expires November 10, 2026. The proposed development, single-family residential at up to two units per acre, appears comparable to the existing RS-2 subdivision to the east for purposes of the density condition in section 163.3162(4)(a); the utility letter's reference to 460 multi-family units should be noted, since paragraph (e) authorizes plans only for single-family housing. Nothing in the record indicates that the parcel lies within an area described in section 163.3162(4)(i). None of these matters is relied upon as a ground for denial.

Form and timing of the decision.

Section 163.3162(4)(d) requires that a denial issue in writing with detailed findings of fact and conclusions of law, and the applicant may seek certiorari review within thirty days after rendition. The application is dated Friday, September 11, 2026. If that is the date of receipt, the thirtieth day for the written report under section 163.3162(4)(b) falls on Sunday, October 11, 2026, and the report should issue by Friday, October 9. The parcel will be certified by operation of law if the Board does not act by Thursday, December 10, 2026. The official receipt date should be confirmed. Because this application and ENCERT 2026-14 each count the other's parcel, the two should be heard together, and the findings in each should address that mutual reliance and the limitation in section 163.3162(4)(a).

The findings should rest on documents made part of the record: the 2025 Comprehensive Plan Land Use Element, including Policies A.1.2.7 and A.1.2.9; the future land use and zoning maps for each perimeter parcel as of January 1, 2025; a surveyed length for each side of the parcel; the file for ENCERT 2026-02 and its disposition; the 2024 Workforce Housing rezoning file; the Property Appraiser's original account notes and DR-482 file; and the December 7, 2022 Timber Sale Agreement together with its April 19, 2023 amendment.

Conclusion.

For the reasons stated above, the record does not establish all statutory prerequisites for certification of the Osceola Lakes South parcel as an agricultural enclave. Specifically, the record does not establish (1) that at least 50 percent of the perimeter adjoins parcels within an urban service district, area, or line, as required by the only subparagraph the applicant invokes and the only one available on these facts; (2) that at least 50 percent of the perimeter adjoins parcels designated for development once the companion parcel, managed as part of the same holding and the subject of its own pending application, is excluded; or (3) that the parcel was in continuous bona fide agricultural use for five years, where the prior owner never sought classification, the record contains no evidence of commercial activity between 2011 and 2022, and the parcel was cut in 2023 and not reforested as of January 1, 2025. The first ground is independent and sufficient as a matter of law; the third is independent and sufficient on the weight of the evidence.

Record sources reviewed: Osceola Lakes South Agricultural Enclave Certification Application, ENCERT 2026-15, including the application form and narrative of Stearns Weaver Miller, P.A. (September 11, 2026), and Exhibits 1 through 16, including the Land Trust Agreement, Trust No. 0WR (May 4, 2022); Co-Venture Agreement (May 20, 2022); assignments of beneficial interest and related correspondence; Affidavit of Peter P. Legeza, Jr.; Owner's Authorization Form; Future Land Use Perimeter and Zoning Perimeter maps; warranty deeds recorded at OR 5565/1205 and OR 770/1538; Property Appraiser records; Bona Fide Agricultural Purpose Analysis and Attachments 1 through 18, including the DR-482 (February 23, 2023), 2011 harvest records, Timber Sale Agreement amendment (April 19, 2023), and 2025 Forest Management Plan; Affidavit and letter of Billy Lipthrott; St. Johns County Utility Department letter of May 14, 2026; and utility easement recorded at OR 4583/111. Also reviewed: the later-filed Legal Documents (Nos. 732061 and 732065) and, for comparison, the record in ENCERT 2026-14. Sections 163.3162(4), 163.3164(4) and (53), 193.461, 689.071, and 689.073, Florida Statutes; Chapter 2026-34, Laws of Florida; Florida Senate Committee on Rules, Bill Analysis and Fiscal Impact Statement, CS/CS/CS/SB 686 (February 25, 2026); St. Johns County 2025 Comprehensive Plan, Land Use Element.

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AFFIDAVIT OF PUBLICATION

Robert Walters
Robert Walters
Stearns Weaver Miller
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SAG St Augustine Record 10/22/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
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Legal Clerk

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NOTICE OF A REQUEST FOR AGRICULTURAL ENCLAVE CERTIFICATION

NOTICE IS HEREBY GIVEN that a public hearing will be held on 11/03/2026 at 9:00 am, or as soon thereafter as may be heard, before the Board of County Commissioners in the St. Johns County Auditorium located at 500 San Sebastian View, St. Augustine, Florida to determine whether an application complies with the statutory requirements for certification of the subject property as an Agricultural Enclave under Sections 163.3162 and 163.3164, Florida Statutes as amended by Chapter 2026-34, Laws of Florida. This certification request is identified as ENCERT 2026-15 Agricultural Enclave Certification (OSCEOLA LAKES SOUTH) and includes approximately 40 acres of land. The subject property is located south of Wildwood Drive and north of Watson Road, approximately (1) mile west of US Highway 1 South.

This file and the proposed application are maintained in the Planning and Zoning Division of the Growth Management Department located at the St. Johns County Permit Center, 4040 Lewis Speedway, St. Augustine, Florida 32084 and may be inspected by interested parties prior to said public hearing. Items not heard by 6 pm shall automatically be continued until 9 am the following day, unless otherwise directed by the Board.

Interested parties may appear at the meeting and be heard with respect to the requested certification.

If a person decides to appeal any decision made with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

This matter is subject to court imposed quasi-judicial rules of procedure. Interested parties should limit contact with the Board of County Commissioners or the Planning and Zoning Agency members on this topic, except in compliance with Resolution 95-126, to properly noticed public hearings or to written communication, care of SJC Planning and Zoning Division, 4040 Lewis Speedway, St. Augustine, Florida, 32084.

NOTICE TO PERSONS NEEDING SPECIAL ACCOMMODATIONS AND TO ALL HEARINGIMPAIRED PERSONS: In accordance with the Americans with Disabilities Act, persons needing special accommodations or an interpreter to participate in this proceeding should contact the County's ADA Coordinator at (904) 209-0650 or at the St. Johns County Facilities Management, 2416 Dobbs Road, St. Augustine, FL 32086. Hearing impaired persons, call Florida Relay Service (1-800-955-8770), no later than 5 days prior to the meeting.

BOARD OF COUNTY COMMISSIONERS
ST. JOHNS COUNTY, FLORIDA
CLAY MURPHY, CHAIR
FILE NUMBER: ENCERT 2026-15
PROJECT NAME: OSCEOLA LAKES SOUTH



Order# 12718804, 10/22/2026

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