

Name(s) shown on your income tax return <b>ML RHODES, LTD</b>	Identifying number <b>75-2784542</b>
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**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities)**—Complete this section for one item (or one group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of publicly traded securities reported in Section A). Provide a separate form for each property donated unless it is part of a group of similar items. An appraisal is generally required for property listed in Section B. See instructions.

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

- 4** Check the box that describes the type of property donated:
- |   |   |   |   |
|---|---|---|---|
| <b>a</b> <input type="checkbox"/> Art* (contribution of \$20,000 or more) | <b>d</b> <input type="checkbox"/> Art* (contribution of less than \$20,000) | <b>g</b> <input type="checkbox"/> Collectibles**        | <b>j</b> <input type="checkbox"/> Other |
| <b>b</b> <input type="checkbox"/> Qualified Conservation Contribution     | <b>e</b> <input checked="" type="checkbox"/> Other Real Estate              | <b>h</b> <input type="checkbox"/> Intellectual Property |   |
| <b>c</b> <input type="checkbox"/> Equipment                               | <b>f</b> <input type="checkbox"/> Securities                                | <b>i</b> <input type="checkbox"/> Vehicles              |   |

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

\*\*Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
<b>A</b>	11.85 acres of parkland & amenities in Donna, TX	Developed park with amenities	915,000 00
<b>B</b>			
<b>C</b>			
<b>D</b>			

  

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Date of contribution
<b>A</b>	06/17/1998	Purchased				
<b>B</b>						
<b>C</b>						
<b>D</b>						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶

Signature of taxpayer (donor) ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that I may be subject to a penalty under section 6695A if I know, or reasonably should know, that my appraisal is to be used in connection with a return or claim for refund and a substantial or gross valuation misstatement results from my appraisal. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Business address (including room or suite no.) City or town, state, and ZIP code	Identifying number
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**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ▶ October 13, 2016

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ▶  Yes  No

Name of charitable organization (donee) <b>Hidalgo County</b>	Employer identification number <b>74-6000717</b>
Address (number, street, and room or suite no.) <b>2810 S. Business Highway 281</b>	City or town, state, and ZIP code <b>Edinburg, TX 78539</b>
Authorized signature	Title <b>Chief Executive Officer</b>
	Date

## Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **Information about Form 8283 and its separate instructions is at [www.irs.gov/form8283](http://www.irs.gov/form8283).**

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

ML RHODES, LTD

Identifying number

75-2784542

**Note.** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A. Donated Property of \$5,000 or Less and Publicly Traded Securities**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities even if the deduction is more than \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) If donated property is a vehicle (see instructions), check the box. Also enter the vehicle identification number (unless Form 1098-C is attached).	(c) Description of donated property (For a vehicle, enter the year, make, model, and mileage. For securities, enter the company name and the number of shares.)
A		<input type="checkbox"/>	
B		<input type="checkbox"/>	
C		<input type="checkbox"/>	
D		<input type="checkbox"/>	
E		<input type="checkbox"/>	

**Note.** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (e), (f), and (g).

	(d) Date of the contribution	(e) Date acquired by donor (mo., yr.)	(f) How acquired by donor	(g) Donor's cost or adjusted basis	(h) Fair market value (see instructions)	(i) Method used to determine the fair market value
A						
B						
C						
D						
E						

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

- 2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
 If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
 Name of charitable organization (donee) \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_
- d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

	Yes	No
<b>3a</b> Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .		
<b>b</b> Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .		
<b>c</b> Is there a restriction limiting the donated property for a particular use? . . . . .		

AI-56821  
CC - REGULAR

Precinct #1 14. A.

**Meeting Date:** 10/13/2016

**Submitted For:** Mari Gutierrez, COMM. PCT. #1

**Submitted By:** Monica Badillo, EXECUTIVE OFFICE

**Department:** COMM. PCT. #1

**Information**

**CAPTION**

Discussion, consideration and approval to accept donation deed from Rhodes Enterprises, Inc., a Texas limited partnership for a property legally described as Tract A & Tract B Aurora Valley Phase 4 comprising of approximately 11.85 acres to be utilized as a County Park.

**BACKGROUND**

Appraisal - \$915,000.00

**Fiscal Impact**

**FISCAL YEAR:**

**ACCT. #:**

**FUNDS AVAILABLE Y/N?:**

**MATCHING FUNDS Y/N?:**

**BUDGETARY IMPACT:**

No budgetary impact, donation of property.

**Attachments**

map

deed

appraisal

**Form Review**

Inbox	Reviewed By	Date
Budget & Management	Veronica Ortiz	10/07/2016 11:04 AM
Merlen P. Munoz	Merlen P. Munoz	10/07/2016 11:54 AM
Final Approval	Monica Badillo	10/07/2016 05:36 PM
Form Started By: Monica Badillo		Started On: 10/07/2016 10:28 AM
Final Approval Date: 10/07/2016		

# Aguirre & Patterson, Inc.

**REAL ESTATE APPRAISERS**  
**JOE W. PATTERSON, MAI, SRA**

BETO R. AGUIRRE, Associate  
CONNIE C. FIELDER, Associate  
JOE E. CHEANEY, Associate  
BILLY G. DOYLE, Associate  
KIM E. RANSON, Associate  
TISH KEATING, Associate  
JAIME J. AGUIRRE, Associate

CHRIS THOMPSON, Associate  
ELIZABETH RUBIO, Associate  
IRENE B. THOMPSON, Associate  
BRIAN K. PAYNE, Associate  
GRISelda GUERRERO, Associate  
CAREN RAMIREZ, Associate  
JULE KIRBY, Associate

October 11, 2016

Mr. Jaime Gonzalez, CPA, RMLO  
RHODES ENTERPRISES, INC.  
200 South 10th Street  
McAllen, Texas 78501

RE: An appraisal report of a neighborhood park (Aurora Park) situated along the north side of Aurora Valley Drive, east of Dillon Road, north of Donna, Texas 78537.

Dear Mr. Gonzalez:

In accordance with your request, we submit an appraisal report of the above referenced property, which is legally described on Page 10 of the attached report. The property was inspected on October 6, 2016.

The intended use of the appraisal is to provide the appraisers' opinion of the market value estimate of the subject property as of the effective date indicated in the appraisal and according to the definitions contained in the written report and subject to the Underlying Assumptions and Limiting Conditions contained herein. This appraisal is intended to conform to the generally accepted appraisal standards as evidenced by the Uniform Standards of Professional Appraisal Practice.

As a result of the appraisal and analysis, it is the appraisers' opinion that the market value of the subject including contributory value of site improvements, as of October 6, 2016, is estimated to be as follows:

**NINE HUNDRED AND FIFTEEN THOUSAND DOLLARS**  
**(\$915,000.00)**

Based upon the appraisers' analysis of past events assuming a competitive and open market, the appraisers estimate a reasonable marketing period for this type of property at the market value estimated in this report to not exceed twelve to eighteen months.

Based upon the appraisers' analysis of past events assuming a competitive and open market, the appraisers estimate a reasonable exposure period for this type of property at the market value estimated in this report would not have exceeded twelve to eighteen months.