

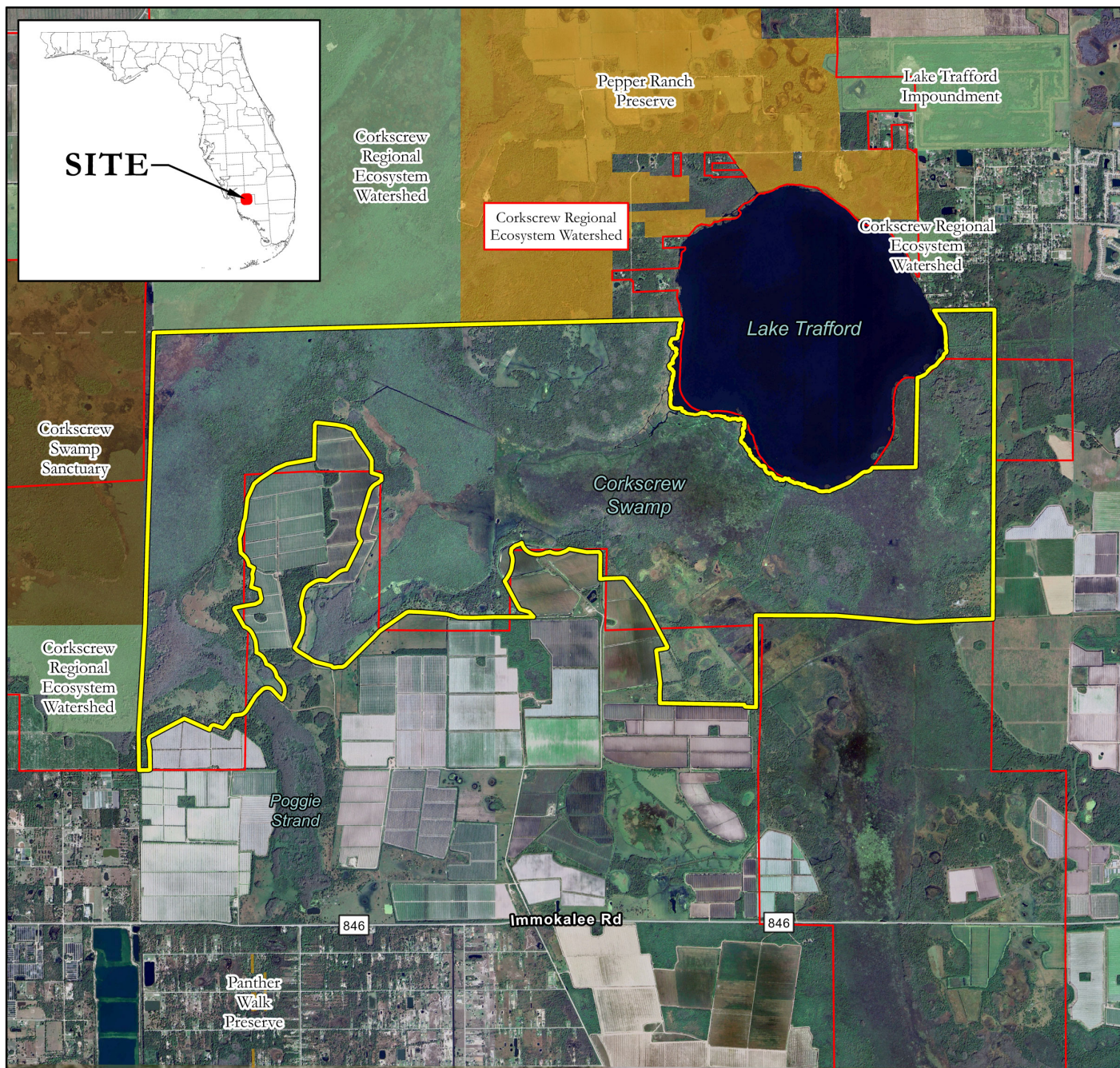
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|------------------------------------|--|
| Subject Parcel                     | City/County Managed Conservation Lands |
| Florida Forever Project Boundaries | Private Managed Conservation Lands     |
| State Managed Conservation Lands   | Projects in Closing                    |
| Federal Managed Conservation Lands | Pending Acquisitions                   |



## Caloosahatchee Big Cypress Corridor

Owner: Barron Collier Partnership, LLLP  
Collier County, Florida





- Subject Parcel
- Florida Forever Project Boundaries
- State Managed Conservation Lands
- City/County Managed Conservation Lands
- Private Managed Conservation Lands

0 2,500 5,000 10,000  
Feet



## Caloosahatchee Big Cypress Corridor

Owner: Barron Collier Partnership, LLLP  
Collier County, Florida



# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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**Review of (2) Appraisals of  
5,855 AC Near Immokalee, Florida  
Big Cypress/Caloosahatchee - Barron Collier Partnership (B/A File #24-8797)  
Collier County, Florida  
A&A File #2025.011.039.001**

**Certified to:**

Ms. Julie Story, Senior Appraiser  
Bureau of Appraisal, Division of State Lands  
FL Department of Environmental Protection  
3900 Commonwealth Blvd, MS 110  
Tallahassee, Florida 32399

**Certified by:**

Stephen J. Albright, Jr., MAI  
State-Certified General Real Estate Appraiser #RZ2392

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Albright & Associates of Ocala, Inc.

Published by:

Albright & Associates of Ocala, Inc.  
4361 SE 6<sup>th</sup> Ave, Ocala, FL 34480

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# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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February 10, 2025

Ms. Julie Story, Senior Appraiser  
Bureau of Appraisal, Division of State Lands  
FL Department of Environmental Protection  
3900 Commonwealth Blvd, MS 110  
Tallahassee, Florida 32399

**Re: Review of (2) Appraisals of 5,855 AC Near Immokalee, Florida; Big Cypress/Caloo-sahatchee - Barron Collier Partnership (B/A File #24-8797); Collier County, Florida**

Dear Ms. Story:

In compliance with your request, I have conducted an appraisal review of the two reports referenced above and have prepared this written report pursuant thereto. This particular review assignment does not include the provision of an independent opinion of market value. Rather, the technical review includes a focus upon the adequacy, accuracy and overall reliableness of the valuation as well as the appraiser's adherence to not only USPAP but also the Supplemental Appraisal Standards for the Board of Trustees, Division of State Lands, Bureau of Appraisal, Florida Department of Environmental Protection, March 2, 2016. Furthermore, I accompanied both appraisers on the inspection of the subject property on December 19, 2024. In that regard, the following narrative summarizes the findings of the review.

This review and the analyses, opinions and conclusions of this report were prepared in conformance with my interpretation of generally accepted appraisal review practices and the requirements of the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute as well as the Uniform Standards of Professional Appraisal Practice (USPAP) of the Appraisal Standards Board of the Appraisal Foundation and the Supplemental Appraisal Standards for the Board of Trustees, Division of State Lands, Bureau of Appraisal, Florida Department of Environmental Protection, March 2, 2016 (SASBOT). This reader is advised of the following:

**Intended Use:** to evaluate compliance with the applicable standards (USPAP and SASBOT) and the client's instructions and whether the appraisals under review are appropriate for their intended use

**Intended User:** Bureau of Appraisal, Division of State Lands and the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida

The reviewed appraisals both included an effective date of valuation of December 19, 2024. One of the reports was prepared by Philip M. Holden, MAI and Timothy S. Holden of S. F. Holden, Inc and the other was report was prepared by Stephen G. Neill, MAI and Anthony D. Vercillo of Callaway & Price, Inc. The following summarizes the value of each report.

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

	<b><u>Market Value</u></b>
S. F. Holden, Inc.	\$12,300,000
Callaway & Price	\$14,200,000

After review of the reports and some revisions performed by each appraiser, I have determined that both reports are acceptable as submitted and that they have been completed substantially in conformance with USPAP and SASBOT. More specific analysis supporting this assertion is presented within the narrative of this report.

Respectfully submitted,

**ALBRIGHT & ASSOCIATES of Ocala, Inc.**



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Stephen J. Albright, Jr., MAI  
Review Appraiser

# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

## **Intended Use of Appraisal Review**

The specifically designed and intended use of this appraisal review is to evaluate compliance with the applicable standards (USPAP and SASBOT) and the client's instructions and whether the appraisals under review are appropriate for their intended use. Use of this appraisal is prohibited as it relates to any function other than that identified herein.

## **Intended User of Appraisal Review**

The intended users of this appraisal review are the Bureau of Appraisal, Division of State Lands and the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida. The specific client of the assignment includes the Bureau of Appraisal, Division of State Lands c/o Julie Story.

## **Purpose and Objective of Appraisal Review**

The purpose of the appraisal review is to form an opinion about the quality of the work under review encompassing completeness, adequacy, relevance, appropriateness, and reasonableness. It was also necessary to check that the reports comply with applicable standards and specific assignment instructions. The purpose does not include the development of an independent opinion of value.

## **Identification of Reviewed Appraisal Report**

One of the reviewed reports was prepared by Philip M. Holden, MAI (State-Certified General Real Estate Appraiser RZ1666) and Timothy S. Holden (State-Certified General Real Estate Appraiser RZ3683) identified as Job No. 3584 with a date of report of February 7, 2025. This report included a title page, letter of transmittal and main body of 72 numbered pages and addenda.

The other reviewed report was prepared by Stephen G. Neill, MAI (State-Certified General Real Estate Appraiser RZ2480) and Anthony D. Vercillo (State-Certified General Real Estate Appraiser RZ2956) with a date of report of February 10, 2025. This report included a letter of transmittal, main body of 77 numbered pages and an exhibits & addenda section

A copy of each report has been retained in my files.

## **Subject of Reviewed Appraisal**

The reviewed reports both identify the subject property as 5,855 gross acres located north of Immokalee Rd, just west of Immokalee in Collier County, Florida. A legal description of the subject property was provided in both reviewed reports.

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## **Objective and Use of Reviewed Appraisal**

The indicated purpose of the Holden appraisal is to “provide an opinion of the market value of the fee simple interest in the subject considering the encumbrances listed in the title policy provided and that the oil, gas, and mineral interests are outstanding with the owners/grantors retaining the right of entry for exploration (see Extraordinary Assumptions) and the Stewardship Sending area has been removed (see Hypothetical Conditions) as of December 19, 2024.” Similarly, the Callaway & Price appraisal includes an indicated purpose “to provide our opinion of the Market Value of the Fee Simple Estate of the Subject Property as of a Date of Value of December 19, 2024 subject to assumptions and conditions.” The appraisers appropriately referenced the definition of market value from the “Supplemental Standards, DEP March 2016.”

The intended use of the Holden report is “to assist the State with potential purchase decisions.” Similarly, the intended use of the Callaway & Price report is “for potential purchase decisions.” The intended users of both reports were indicated to be The Florida Department of Environmental Protection, Bureau of Appraisal, Division of State Lands (also the client of both reports) and the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida.

## **Property Ownership Interest of Reviewed Report**

Both appraisals indicate the valuation includes consideration to the fee simple interest, subject to limitations indicated in a referenced title commitment AND excluding oil, gas and mineral (OGM) rights per the specific direction of the client.

## **Relevant Dates of Reviewed Report**

<b>Date of Report:</b>	Holden (February 7, 2025); Callaway & Price (February 10, 2025)
<b>Effective Valuation Date:</b>	December 19, 2024 (both reports)
<b>Inspection Date:</b>	December 19, 2024; Philip Holden, Timothy Holden, Stephen Neill and Anthony Vercillo (appraisers), Barrie Kee (property owner representative) and Stephen Albright (review appraiser) were present for the inspection

## **Extraordinary Assumptions and/or Hypothetical Conditions of the Reviewed Report**

Each of the reviewed reports includes an extraordinary assumption and a hypothetical condition. In that regard, the appraisals both include the extraordinary assumption that the OGM rights are assumed to severed from the fee simple interest along with retained right of entry and that no OGM rights will be acquired by the State of Florida. Both reports also include a hypothetical condition that the Stewardship Sending Area District (SSA 13) has been removed, the land use limitations for the Stewardship Sending Area have been cancelled and that the subject includes a typical Agricultural

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

future land use designation. Both appraisers appropriately indicate that the use of the assumption and condition could affect the assignment results.

### **Identify Appraisers of Reviewed Report**

The reviewed appraisal report for S. F. Holden, Inc. was prepared and signed by Philip M. Holden, MAI (State-Certified General Real Estate Appraiser RZ1666) and Timothy S. Holden (State-Certified General Real Estate Appraiser RZ3683) while the other reviewed report was prepared and signed by Stephen G. Neill, MAI (State-Certified General Real Estate Appraiser RZ2480) and Anthony D. Vercillo (State-Certified General Real Estate Appraiser RZ2956). Both reports indicate that no one provided significant professional assistance to the persons signing this report.

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## **Scope of Work**

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USPAP specifically indicates that for each appraisal and appraisal review assignment, an appraiser must:

1. Identify the problem to be solved;
2. Determine and perform the scope of work necessary to develop credible assignment results;
3. Disclose the scope of work in the report.

To that end, Ms. Julie Story of the Bureau of Appraisal, Division of State Lands, requested a technical review of the two appraisals of the property identified herein for the intended use described earlier. As such, the problem to be solved for this assignment is to form an opinion about the quality of the work under review encompassing completeness, adequacy, relevance, appropriateness, and reasonableness. It was also necessary to check that the reports comply with applicable standards and specific assignment instructions. The purpose does not include the development of an independent opinion of value. To that end, the necessary scope of work to develop a credible result includes the following.

- Review the provided copy of the each identified appraisal report.
- The date of my review was January 31, 2025 to February 3, 2025 and date of my review report is February 10, 2025.
- Form opinions regarding the credibility and appropriateness of the reviewed reports consistent with requirements of USPAP and SASBOT. Again, the specific scope of work of this particular assignment does not include forming an independent opinion of value. It is also noted that the reviewer has not researched the marketplace to confirm reported data or to reveal data which may have been more appropriate to include in the appraisal reports nor has the reviewer inspected the comparable sales properties presented in the reviewed reports.
- Prepare a narrative report consistent with the requirements of USPAP and SASBOT.

# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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## **Appraiser's Descriptive Analysis**

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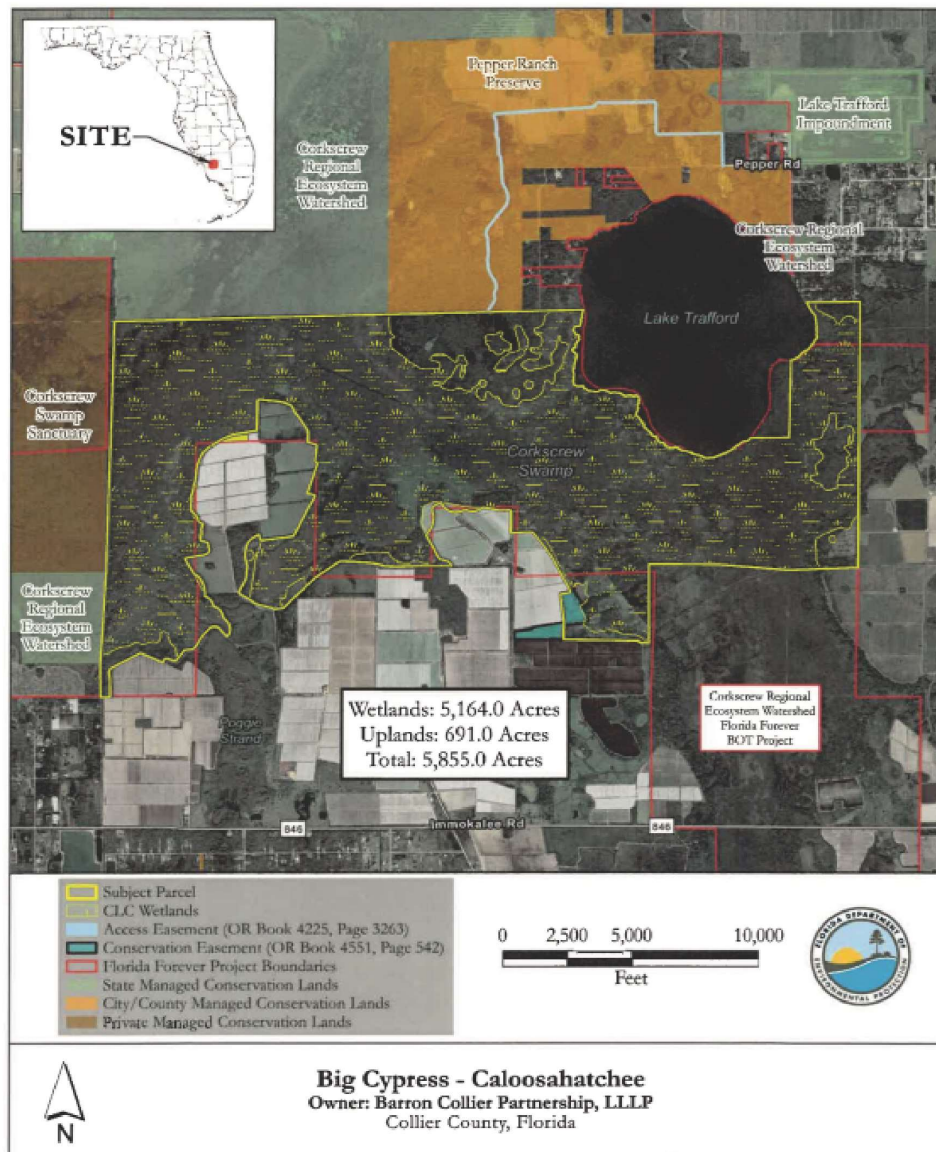
The following summarizes the descriptive analysis of the reviewed reports.

The reports include thorough and adequate descriptions of both the subject's general area (Collier County) and neighborhood. The neighborhood is generally identified as a part of northeastern Collier County and southeastern Lee County near the communities of Immokalee (to the east) and Ave Maria (to the south). The majority of lands in the immediate area are agricultural in nature with a predominance of farming, ranching, rural recreation and rural homesteads. While the area is very rural and remote, it is easily accessible to metropolitan areas of both the east and west coasts of Florida. Conservation lands are also quite common in the area. Examples include the Okaloacoochee Slough State Forest, Spirit of the Wild WMA, Big Cypress Reservation, Big Cypress Preserve, Pepper Ranch Preserve (abutting the subject), Corkscrew Regional Ecosystem Watershed and Audubon Corkscrew Swamp Sanctuary. Demand for land in this area is typically specific to agricultural uses and no dramatic change is anticipated in the immediate future.

The subject property is within the reported ownership of Barron Collier Partnership, LLLP. Both appraisers indicated that there have been no sales or transfers of the subject property over the past five years. While the property was not formally listed as of the date of valuation, the subject property includes short term recreation and grazing leases (easily cancelled by either party and, as such, not considered a significant adverse encumbrance). The subject is identified as all or a portion of (23) Tax Parcel Numbers with 2024 assessment data summarized as total market value of \$27,613,734, total assessed/taxable value of \$2,875,871 and total tax burden of \$34,582.51.

The site includes 5,855 AC (gross size) and, based on information supplied by the client, the property includes 5,164 AC of probable jurisdictional wetlands (as depicted on the following map which was presented in the reviewed reports).

# ALBRIGHT & ASSOCIATES of Ocala, Inc.



The subject is highly irregular in shape and lacks direct road frontage. Access is provided via an unpaved 15' non-exclusive easement which extends about 3.8 miles from the westerly terminus of Pepper Rd, through the Pepper Ranch Preserve, and terminates at a single point along the subject's north boundary in an area called Big Hammock. The subject lacks significant internal access routes leaving vast areas of the property inaccessible to vehicles or foot due to the impenetrable native wetlands within Corkscrew Swamp. The terrain is described as mostly level with considerable encumbrance by elevations within the 100-year flood plain which is typical of the area. The subject

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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includes direct frontage on Lake Trafford at the northeast extreme of the site (although the subject's frontage on this lake is limited in utility due to the prevalence of wetlands).

Both reports cite reliance upon American Government Services Corporation Title Commitment 33356, dated October 4, 2024. This document includes a total of (25) exceptions, some of which are associated with reservations for OGM rights. However, as noted earlier, both appraisers indicate that the owner intends to retain oil, gas and mineral (OGM) rights. As such, their contributory value has been excluded in both valuations. Further, neither appraiser discovered any significant adverse additional encumbrances identified in the title commitment document.

Electricity is available in the area although the subject presently lacks any electric connection. Central water and sewer service are not provided to the rural area.

The subject includes a future land use designation of AG-Agricultural/Rural Mixed Use District/RLSA by Collier County. The Agricultural/Rural Mixed Use designation permits one unit per 5 AC. The specific corresponding zoning is A-MHO-RLSAO-BCI/BCP/SI-SSA-13. The A and MHO designations allow a variety of agricultural, rural residential, conservation and recreation use (including mobile homes). Within the RLSAO, the subject is designated as Stewardship Sending Area (SSA-13). While properties within the SSA overlay have the ability to transfer development density credits onto other lands, both appraisals include the earlier referenced hypothetical condition that this designation has been removed and that the subject includes the agriculture future land use designation.

The subject includes only a nominal level of improvement including cattle pens, fencing and gates.

# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

## **Appraiser's Valuation and Conclusions**

Both appraisers concluded a highest and best use to include continued low intensity cattle grazing and recreational. Both appraisers indicate no significant near term demand for residential subdivision development in the subject's rural neighborhood. Further, the subject's limited means of access (both exterior and interior) as well as predominance of heavily forested wetlands throughout the site are highly restrictive as to use and development potential. In summary, the appraisers have adequately and convincingly addressed the issue of highest and best use for the subject property.

The valuation of the subject includes reliance upon the Sales Comparison Approach which was explained as the only applicable approach to value for the subject property type in the subject market. The two appraisal reports include a total of four common sales which is not surprising given the large size of the subject. Further, as a result of the severely limited use of the subject (due primarily to wetland percentage and lack of interior accessibility), both appraisals incorporated sales encumbered by conservation easements in order to acknowledge use limitations. Both appraisers rely primarily upon a qualitative adjustment process for comparison of the sales with the subject property which is widely accepted and appropriate for this type of valuation. Finally, the appraisers included a map, detailed data sheet, aerial photo and deed for each comparable property.

The Holden appraisal summarized four sales as follows.

### **[Holden Sales]**

Element of Comparison	Sale 1	Sale 2	Sale 3	Sale 4
Location	Manatee & Sarasota Co	Charlotte Co	Collier Co	Okeechobee Co
Sale Date	Nov of 2023	Dec of 2024	Apr of 2024	Nov of 2022
Size (Gross AC)	1,217	3,745	952	1,223
Percentage Uplands	87%	80%	45%	45%
Sale Price (\$/Gross AC)	\$1,643	\$1,869	\$2,600	\$4,777
Overall Rating	Similar	Inferior	Superior	Very Superior

Each of the sales are current. Sales 1 and 2 include encumbrance by conservation easements while Sale 3 and 4 included the fee simple interest subject to restrictions of record. Sales 1 and 2 are the lower tendency sales which is largely attributable to the conservation easement encumbrances and establish both as understatements of value for the subject. Sales 3 and 4 are both superior overall to some degree. In the final analysis, the appraiser reconciles an opinion of market value for the subject toward the lower-central tendency of the overall range or \$2,200/AC or \$12,881,000. In addition, the report includes an adjustment/discount on the basis of \$100 per gross AC to acknowledge the lack of oil, gas & mineral rights associated with the valuation and resulting in a final opinion of overall market value summarized as \$12,881,000 less \$585,500 (5,855 AC @ \$100/AC) equals \$12,300,000 (rounded).

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

The Callaway & Price appraisal includes five sales summarized as follows.

### **[Callaway & Price Sales]**

<b>Element of Comparison</b>	<b>Sale 1</b>	<b>Sale 2</b>	<b>Sale 3</b>	<b>Sale 4</b>	<b>Sale 5</b>
Location	Charlotte Co	Collier Co	Manatee/Sarasota	Okeechobee Co	Okeechobee Co
Sale Date	Dec of 2024	April of 2024	Nov of 2023	Nov of 2022	July of 2021
Size (Gross AC)	3,745	951.90	1,217.13	1,223	3,658
Percentage Uplands	80%	45%	87%	45%	42%
Sale Price (\$/Gross AC)	\$1,869	\$2,600	\$1,643	\$4,776	\$3,008
Overall Rating	Inferior	Minimally Sup	Inferior	Minimally Sup	Minimally Sup

Again, each of the sales are current and two of the five sales are encumbered by conservation easements. As a matter of note, the price of Sale 5 indicated above acknowledges a single quantitative adjustment to deduct the estimated contributory value of improvements. As noted above, Sales 1 and 3 are both inferior while Sales 2, 4 and 5 are all superior to some degree. The appraisers reconcile a value conclusion within a range of \$2,500/AC to \$2,600/AC as well as an adjustment/discount for the withheld OGM rights at \$125/AC. This results in an adjusted range of \$2,375/AC to \$2,475/AC from which the appraisers conclude a final overall value opinion of \$14,200,000 or about \$2,425/AC.

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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The appraisers also provided opinions of reasonable marketing time and reasonable exposure time for the valuations (6 to 24 months for the Holden appraisal and 12 months for the Callaway & Price appraisal). Finally, the appraisers provided a completed Bureau of Appraisal - Appraisal Checklist in the Addenda of the reports.

The appraisals reflect a reasonable range of opinions of market value with a variance of just over 15%.

### **Final Review Analysis and Comments**

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The reviewed reports were found to be well presented, comprehensive and informative in terms of the description of the subject's physical and locational attributes as well as the valuation process. Further, the reports were prepared in substantial conformance with requirement of both USPAP and SASBOT.

The highest and best use analysis of each report included specific consideration to each of the four tests and results in a convincing conclusion. The appraisers have appropriately relied upon the Sales Comparison Approach for the valuation. In that regard, the approach benefits from current and relevant sales for the valuations which are from the subject market area and include similar highest and best use. The qualitative adjustment procedure was effectively employed and resulted in a convincing conclusions of market value. While both reviewed reports included appropriate extraordinary assumptions referenced earlier, this review assignment requires no additional extraordinary assumptions or hypothetical conditions.

In summary, the appraisal reports referenced herein are considered acceptable and approvable by the signed reviewer.

# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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## **Certification**

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The undersigned certifies that, to the best of my knowledge and belief:

1. The facts and data reported by the review appraiser and used in the review process are true and correct.
2. The analyses, opinions, and conclusions in this review report are limited only by the assumptions and hypothetical conditions stated in this review report and are my personal, impartial and unbiased professional analyses, opinions and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
4. I have no bias with respect to the property that is the subject of this report or to the parties involved in this assignment.
5. My engagement in this assignment was not contingent upon developing or reported predetermined results.
6. My compensation is not contingent on an action or event resulting from the analyses, opinions, or conclusions in this review or from its use. Further, my compensation for completing this assignment is not contingent upon the development or reporting of predetermined assignment results or assignment results that favors the cause of the client, the attainment of stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal review.
7. To the best of my knowledge and belief, the reported analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the requirements of the *Code of Professional Ethics* and the *Standards of Professional Practice* of the Appraisal Institute, the *Uniform Standards of Professional Appraisal Practice (2024)* and the *Supplemental Appraisal Standards for the Board of Trustees Division of State Lands, Bureau of Appraisal, Florida Department of Environmental Protection, March 2016*.
8. The appraisal reviewed is in substantial compliance with the *Uniform Standards of Professional Appraisal Practice*, the *Supplemental Appraisal Standards for the Board of Trustees*, as well as *Rule 18-1.006, Florida Administrative Code (FAC)*.
9. The use of this review report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
10. I have made a personal inspection of the property that is the subject of the reviewed report.

## **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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11. No person added significant real property appraisal or appraisal review assistance except as specified.
12. *Uniform Standards of Professional Appraisal Practice* require appraisers, prior to accepting assignments, to possess experience and skill necessary for completion, or:
- A. Disclose lack of knowledge and/or experience before assignment acceptance.
  - B. Take necessary and appropriate steps to complete assignment competently.
  - C. Describe lack of knowledge and/or experience in appraisal report.
  - D. Describe steps taken to complete assignment competently in appraisal report.

I have performed appraisals and/or review of properties similar to the subject for various private- and public-sector clients for more than 30 years throughout the State of Florida (including Collier County, Florida).

13. At the date of this report, I, Stephen J. Albright, Jr., have completed the continuing education program for Designated Members of the Appraisal Institute.
14. As of the date of publication of this review report, I have completed no professional services (appraisal or otherwise) associated with the subject property of the reviewed report within the three years preceding this assignment.



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Stephen J. Albright, Jr., MAI  
State-Certified General Real Estate Appraiser #RZ2392

**Addendum**

# **ALBRIGHT & ASSOCIATES of Ocala, Inc.**

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## **Stephen J. Albright, Jr.** **Curriculum Vitae**

### **Employment**

Professional Golf, Tommy Armour and T.C. Jordan Tour (1992-1993)  
Marion and St. Johns County School Boards, School Teacher (1993)  
Albright & Associates, Ocala, Inc. (1994 to 2002)  
Stephen Albright & Associates, Inc. (2002 to present)

### **Formal Education**

University of North Carolina, Chapel Hill, NC; BA, Psychology, 1992

### **Professional Designations**

State-Certified General Real Estate Appraiser, RZ2392  
Member, Appraisal Institute, MAI

### **Professional Organizations/Service**

Appraisal Institute, East Florida Chapter (Former Board Member)  
Ocala/Marion County Multiple Listing Service

### **Community Organizations/Service**

Ocala Metro Chamber & Economic Partnership (Member)  
First Presbyterian Church of Ocala (Former Elder)  
Community College of Central Florida Foundation (Former Board Member)  
Silver Springs Rotary Club (Former Board Member)  
Ocala Vision 2035 Leadership Group  
Mastering the Possibilities (Board of Directors)  
First Tee of Greater Ocala (Board of Directors; Past President)  
Florida State Golf Association (Board of Directors; Executive Committee)

### **Specialized Services**

#### **[Expert Witness]**

**5<sup>th</sup> Circuit-** Marion County, Citrus and Lake Counties

#### **[Arbitration/Mediation Hearings]**

**Marion County, Florida** Ignatius Ciesla v. Bonded Builders Home Warranty (2006)

#### **[Special Magistrate]**

Marion County Value Adjustment Board Hearings (2008-2023)  
Citrus County Value Adjustment Board Hearings (2010-2014)

#### **[Speaking Engagements]**

International Association of Assessing Officers - Florida Chapter  
2015 TPP Seminar - VAB Special Master Panel - Lake Mary, Florida