

RESOLUTION NO. 2026-15

**RESOLUTION ACCEPTING THE PARTIAL DONATION OF
FIREFIGHTER HOUSING AT 4560 HODGEPODGE LANE**

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District, located in Lee County, Florida (the "Fire District"), a legislatively created Independent Fire Control District, as authorized by Florida law, especially Chapter 191, Florida Statutes, and Codification 2004-470, laws of Florida, previously determined it necessary to acquire a residence in order to locally house the Fire Chief (the "Project"); and

WHEREAS, the Fire District has purchased the residence located at 4560 Hodgepodge Lane, Upper Captiva, FL (the "Property") for the Project at a below market cost; and

WHEREAS, the Fire District desires to document the difference between Appraised Market Value and the Purchase price as a non-cash donation to the District; and

WHEREAS, the Appraised Market Value for the house from a bank-selected appraiser appraised the property for \$875,000 and the purchase price was \$700,000; and

WHEREAS, the seller required evidence of the acceptance of a non-cash donation for the house (Exhibit A); and

WHEREAS, the seller requested continued use of a part of the property after sale for a pottery cabinet/sales location; and

WHEREAS, the Fire Chief and Treasurer approved the continued use of the pottery cabinet as a pre-condition of sale (Exhibit B); and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners (the "Board") of the Upper Captiva Fire Protection and Rescue Service District, Upper Captiva, Florida, that:

1. The Board thankfully accepted the below market sale of the house at 4560 Hodgepodge Ln.
2. The Board agrees to the continued use of the property by the seller until a mutual agreement occurs to terminate the use or the District sells the property.
3. This Resolution shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Yafchak
WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY

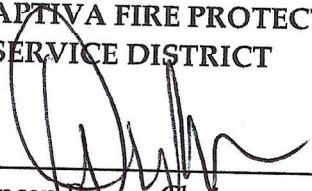
COMMISSIONER Hammond AND, UPON BEING PUT TO A VOTE, THE
VOTE WAS AS FOLLOWS:

Commissioner Duncan Rosen
Commissioner Steve Holt
Commissioner Van Hammond
Commissioner Bill Fry
Commissioner MJ Yafchak

YES
not present
YES
YES
YES

**PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF
UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA
THIS 26th DAY OF SEPTEMBER 2026.**

**UPPER CAPTIVA FIRE PROTECTION AND
RESCUE SERVICE DISTRICT**

By: 
Duncan Rosen, Chairman

ATTEST:



EXHIBIT "A"

DONATION DOCUMENT

[Follows.]

**AGREEMENT REGARDING BARGAIN SALE AND CHARITABLE CONTRIBUTION
ACKNOWLEDGMENT**

Property: 4560 Hodgepodge Lane, Upper Captiva, Florida 33924

Buyer/Donee: Upper Captiva Fire Protection and Rescue District (a governmental agency)

EIN# 65-0240995

Sellers/Donors: Bradley Whitmore and Bonnie Whitmore

Contract Sales Price: \$700,000.00

Tax Year: 2026 and subsequent carryover years

This Agreement Regarding Bargain Sale and Charitable Contribution Acknowledgment ("Agreement") is entered into as of the date of Closing of the underlying real estate transaction, by and between the Upper Captiva Fire Protection and Rescue District ("Buyer" or "District") and Bradley Whitmore and Bonnie Whitmore ("Sellers" or "Donors").

RECITALS

WHEREAS, Sellers through their revocable living trust agreement are the owners of the real property located at 4560 Hodgepodge Lane, Upper Captiva, Florida 33924 ("Property").

WHEREAS, Buyer is a political subdivision or governmental agency of the State of Florida, qualifying as an eligible donee under Section 170(c)(1) of the Internal Revenue Code (IRC), capable of receiving charitable contributions made exclusively for public purposes.

WHEREAS, Pursuant to that certain Purchase and Sale Agreement between the parties, Sellers have agreed to sell, and Buyer has agreed to purchase, the Property for the heavily reduced contract sales price of Seven Hundred Thousand Dollars (\$700,000.00).

WHEREAS, The parties mutually acknowledge that the true, appraised fair market value of the Property is considerably higher than the contract sales price. The appraised value is \$875,000 (See Appraisal attached hereto). Sellers are intentionally selling the Property at this reduced price for the express purpose of donating the difference between the full appraised fair market value and the sales price ("Donated Equity") to the District for public rescue and fire protection purposes.

WHEREAS, The transaction is intended to qualify as a "Bargain Sale" to a governmental entity under IRC Section 1011(b) and Treasury Regulation Section 1.170A-4(c), entitling Sellers to a charitable contribution tax deduction for the 2026 tax year and any permitted carryover years.

OPERATIVE AGREEMENTS

1. Acknowledgment of Intent and Bargain Sale: The District explicitly acknowledges that the Sellers are selling the Property at a deep discount below its true fair market value with donative intent. The District accepts this transaction as a Bargain Sale under Internal Revenue Code guidelines and acknowledges that the transaction contains a gift element representing the Donated Equity.

2. Commitment to Execute IRS Form 8283: The District agrees to cooperate fully with the Sellers to enable them to substantiate and claim their charitable contribution tax write-off for the 2026 tax year and beyond. Specifically, upon presentation by the Sellers or their tax professional, an authorized representative of the District shall promptly execute Part IV ("Donee Acknowledgment") of IRS Form 8283 (Noncash Charitable Contributions), or any successor form required by the Internal Revenue Service.

3. Agreement for Reasonable Future Cooperation: The District pledges its ongoing, reasonable cooperation with the Sellers, their legal counsel, and their accountants to secure the full tax credit intended by this transaction. This cooperation includes, but is not limited to, providing written letters of acknowledgment under IRC Section 170(f)(8) (Contemporaneous Written Acknowledgment) stating that no goods or services were provided to the Sellers in exchange for the Donated Equity, and executing such other documentation as may be reasonably required by the IRS during filing or subsequent review.

4. Independent Appraisals and Valuation Disclaimer: The parties agree that the exact dollar amount of the Donated Equity shall be established by a "qualified appraisal" (as defined in Treasury Regulation Section 1.170A-13) obtained at the sole cost and direction of the Sellers. The District's execution of Form 8283 or other acknowledgment forms constitutes an admission that the District has received the Property in a bargain sale transaction and will hold it for public use, but does not constitute District verification or endorsement of the specific appraised value asserted by the Sellers.

5. Survival of Closing: This Agreement is executed in connection with the Purchase and Sale Agreement for the Property but shall survive the Closing, the transfer of title, and the delivery of the deed. It shall remain a binding, independent contract until all performance and cooperation required under this Agreement are fully completed.

6. Governing Law and Jurisdiction: This Agreement shall be interpreted and enforced under the laws of the State of Florida. Exclusive venue for any legal actions arising from this Agreement shall lie in Lee County, Florida.

Executed as of the date first written above.

{SIGNATURE PAGES FOLLOW}

SELLERS / DONOR:


Bradley Whitmore, individually and as Co-Trustee

Date: 9/16/26

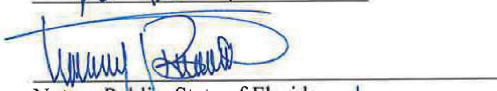

Bonnie Whitmore, individually and as Co-Trustee

Date: 9-16-26

STATE OF FLORIDA

COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 16 day of September, 2026, by Bradley Whitmore, individually and as Co-Trustee and Bonnie Whitmore, individually and as Co-Trustee, who are personally known to me or who produced DL as identification.


Notary Public, State of Florida
My Commission Expires: 2/26/27



BUYER / PROPERTY OWNER:

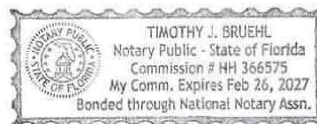
UPPER CAPTIVA FIRE PROTECTION AND RESCUE DISTRICT

By: William B. Fry
Name: William B. Fry
Title: Commissioner 1 / Treasurer, UCFRD, Authorized Person
Date: 16 SEP 2026

**STATE OF FLORIDA
COUNTY OF LEE**

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 16th day of September, 2026, by William B. Fry as Commissioner 1 / Treasurer and Authorized Person for the Upper Captiva Fire Protection and Rescue District, who are personally known to me or who produced [Signature] as identification.

[Signature]
Notary Public, State of Florida
My Commission Expires: 2/26/27



APPRAISAL OF REAL PROPERTY



LOCATED AT

4560 Hodgepodge Ln
Captiva, FL 33924

PARL IN JOSE'S HIDEAWAY IN NE1/4 DESC OR1909 PG649 AKA UT 2 LOT 23 + W 1/2 LOT 24 OR2962 PG32

FOR

KS STATEBANK
1010 WESTLOOP PL
MANHATTAN, KS 66502

OPINION OF VALUE

875,000

AS OF

07/08/2026

BY

Brian Gizzi
Brian Gizzi
15155 PARKSIDE DR #1
Fort Myers, FL 33908
(239) 210-8970
brianpgizzi@gmail.com

EXHIBIT "B"

LICENSE AND PERSONAL PROPERTY AGREEMENT

[Follows.]

LICENSE AND PERSONAL PROPERTY AGREEMENT

Property: 4560 Hodgepodge Lane, Upper Captiva, Florida 33924

Effective Date: As of the date of Closing of the underlying real estate transaction.

This License and Personal Property Agreement ("Agreement") is entered into by and between the Upper Captiva Fire Protection and Rescue District ("District") and Bradley Whitmore and Bonnie Whitmore, individually and as Co-Trustees of the B & B Family Trust dated August 23rd, 2019 (individually or collectively, "Sellers"), including Bonnie Whitmore d/b/a ****Baked on Island**** ("Licensee").

RECITALS

A. The District is purchasing the real property located at 4560 Hodgepodge Lane, Upper Captiva, Florida 3392 ("Property") from the Sellers.

B. A "Baked on Island" pottery display cabinet is currently located on the Property.

C. The parties intend for this cabinet to remain on the Property after the closing of the sale under the specific terms and conditions set forth herein.

Now, therefore, in consideration of the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Survival of Closing & Independent Covenant

This Agreement shall survive the closing of the real estate transaction and the delivery of the deed. It shall not merge into the deed but shall remain a binding, independent covenant between the District and the Licensee after ownership transfers.

2. Ownership and Exclusion of Cabinet

The existing Baked on Island pottery display cabinet—including all signage, logos, shelves, payment systems, QR codes, hardware, fixtures associated with the cabinet, and all contents—is expressly excluded from the sale of the real property. It remains the sole personal property of Bonnie Whitmore d/b/a Baked on Island. The parties acknowledge that the cabinet is intended to remain personal property and is not conveyed with the real property, even if attached to the property for stability or safety.

3. Term and Duration

The cabinet may remain on the Property for so long as the Upper Captiva Fire Protection and Rescue District owns the Property, unless terminated earlier by the written consent of Bonnie Whitmore or upon her permanent removal of the cabinet.

4. Location and Relocation

4.1 Current Location: The cabinet shall remain in its current location near the southeast corner of the Property adjacent to Hodgepodge Lane unless relocation is reasonably necessary for public safety, emergency operations, maintenance, construction, legal requirements, or other legitimate operational purposes.

4.2 Equivalent Site: If relocation is necessary, the cabinet shall be moved to another suitable location on the Property along Hodgepodge Lane that provides substantially equivalent visibility, accessibility, convenience, and pedestrian traffic.

4.3 Consultation: Bonnie Whitmore shall be consulted before any planned relocation whenever reasonably practicable.

5. Exclusivity and Use

The cabinet and its designated display location shall be reserved ****exclusively for Baked on Island****. No other person, business, organization, vendor, employee, volunteer, or third party may display or sell merchandise from the cabinet or use the designated cabinet location without Bonnie Whitmore's prior written consent.

6. Access and Replacement

6.1 Access: Bonnie Whitmore shall have reasonable access to the Property to stock inventory, clean, maintain, repair, decorate, photograph, replace, or remove the cabinet.

6.2 Replacement: Bonnie Whitmore may replace the cabinet with a substantially similar display cabinet without affecting the rights granted by this Agreement.

7. Maintenance, Expenses, and Fees

7.1 Sole Responsibility: Bonnie Whitmore shall be solely responsible for maintaining, repairing, cleaning, stocking, and insuring the cabinet and its contents.

7.2 No Fees: No rent, license fee, commission, utility charge, occupancy fee, or similar fee shall be charged for maintaining and operating the cabinet unless agreed to in writing by both parties.

8. Non-Interference

Except as otherwise provided in this Agreement, the District shall not intentionally remove, damage, obstruct, disable, or interfere with the cabinet or Bonnie Whitmore's reasonable access to it.

9. Entire Agreement and Conflict

This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof. To the extent this Agreement conflicts with any provisions of the underlying Purchase and Sale Agreement, this Agreement shall control.

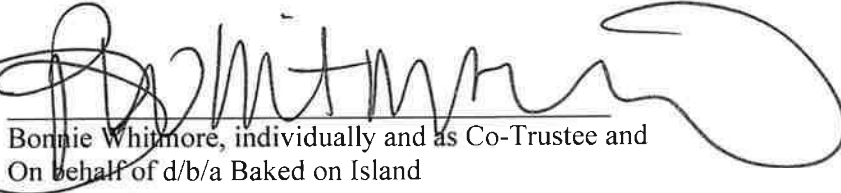
SELLERS / LICENSEE:



Bradley Whitmore, individually and as Co-Trustee

Date:

9/16/26



Bonnie Whitmore, individually and as Co-Trustee and
On behalf of d/b/a Baked on Island

Date:

9-16-26

STATE OF FLORIDA

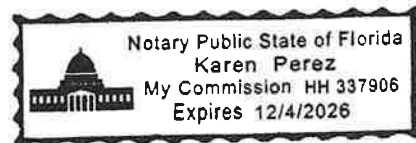
COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 16th day of September, 2026, by Bradley Whitmore, individually and as Co-Trustee and Bonnie Whitmore, individually and as Co-Trustee and on behalf of d/b/a Baked on Island, who are personally known to me or who produced FL D/L as identification.


Notary Public, State of Florida

My Commission Expires:

12/4/26



SIGNATURE PAGES

BUYER / PROPERTY OWNER:

UPPER CAPTIVA FIRE PROTECTION AND RESCUE DISTRICT

By: William B. Fry
Name: William B. Fry
Title: Commissioner 1 / Treasurer, UCFRD, Authorized Person
Date: 9/16/26

STATE OF FLORIDA COUNTY OF LEE

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 16th day of September, 2026, by William B. Fry as Commissioner 1 / Treasurer and Authorized Person for the Upper Captiva Fire Protection and Rescue District, who are personally known to me or who produced Id. DC as identification.

[Signature]
Notary Public, State of Florida

My Commission Expires: 2/26/27

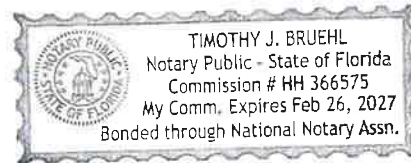


EXHIBIT A
CABINET IDENTIFICATION PHOTOGRAPH

