



# THE MINOR FIRM

Minor Firm. Major Results.



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September 13, 2021

Mr. Andrew Parker  
City Administrator  
City of Dalton, Georgia  
P.O. Box 1205  
Dalton, GA 30722-1205

RE: KEB Group Donation

Dear Andrew:

As you know our Firm represents KEB Group, LLC who has agreed to donate the property it owns on Smith Industrial Boulevard. I understand that the City has agreed to the donation and accordingly you will find enclosed the original deed of conveyance to be delivered to the Mayor and Council for acceptance.

Assuming that the donation is accepted please sign the IRS donation form 8283 in Part V and return that to me as soon as you can.

Let me know if you have any questions.

The Minor Firm

By \_\_\_\_\_

J. Tom Minor, IV



## Noncash Charitable Contributions

► Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property.

► Go to [www.irs.gov/Form8283](http://www.irs.gov/Form8283) for instructions and the latest information.

Name(s) shown on your income tax return

LAUREAH INVESTMENTS LLLP D/B/A KEB GROUP LLC

Identifying number  
80-0870175

**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** an item (or a group of similar items) for which you claimed a deduction of \$5,000 or less. Also list publicly traded securities and certain other property 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 and condition of donated property (For a vehicle, enter the year, make, model, and mileage. For securities and other property, see instructions.)
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						

**Section B. Donated Property Over \$5,000 (Except Publicly Traded Securities, Vehicles, Intellectual Property or Inventory Reportable in Section A)**—Complete this section for one item (or a group of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions reportable in Section A). Provide a separate form for each item donated unless it is part of a group of similar items. A qualified appraisal is generally required for items reportable in Section B. **See instructions.**

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

a  Art\* (contribution of \$20,000 or more)  
 b  Qualified Conservation Contribution  
 c  Equipment  
 d  Art\* (contribution of less than \$20,000)

e  Other Real Estate  
 f  Securities  
 g  Collectibles\*\*  
 h  Intellectual Property

i  Vehicles  
 j  Clothing and household items  
 k  Other

\*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.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real 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		
A	1.00A Smith Industrial Park, Land Lot 163, District 14				355,000
B					
C					
(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 and attach a separate statement	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A	Various	Purchase			
B					
C					

Name(s) shown on your income tax return

LAUREAH INVESTMENTS LLLP D/B/A KEB GROUP LLC

Identifying number

80-0870175

**Part II Partial Interests and Restricted Use Property (Other Than Qualified Conservation Contributions)**

Complete lines 4a through 4e if you gave less than an entire interest in a property listed in Section B, Part I.

Complete lines 5a through 5c if conditions were placed on a contribution listed in Section B, Part I; also attach the required statement. See instructions.

4a Enter the letter from Section B, Part I that identifies the property for which you gave less than an entire interest ► \_\_\_\_\_  
 If Section B, Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Section B, 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 ► \_\_\_\_\_

5a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .  
 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? . . . . .  
 c Is there a restriction limiting the donated property for a particular use? . . . . .

Yes	No

**Part III Taxpayer (Donor) Statement**—List each item included in Section B, 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 Section B, 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 Section B, Part I and describe the specific item. See instructions.

► *Dorothy Smith Boring Shaw*

Signature of

taxpayer (donor) ►

Date ►

**Part IV 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). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Appraiser signature ► *Henry B. Glascock* Date ► 8/9/2021  
 Here Appraiser name ► Henry B. Glascock Title ► Real Estate Appraiser

Business address (including room or suite no.) 402 Riverside Ave Identifying number 62-1311864

City or town, state, and ZIP code

Chattanooga, TN 37405

**Part V Donee Acknowledgment**

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 ► \_\_\_\_\_

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) The City of Dalton	Employer identification number 58-6000557
Address (number, street, and room or suite no.) PO Box 1205	City or town, state, and ZIP code Dalton, GA 30722-1205
Authorized signature	Title
	Date

[Space above this line for recording data.]

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Please Record and Return To:

J. Tom Minor, IV  
The Minor Firm  
P.O. Box 2586  
Dalton, GA 30722-2586

## WARRANTY DEED

**Georgia, Whitfield County**

**THIS INDENTURE** made this 3<sup>rd</sup> day of August, 2021, **KEB Group, LLC**, a Georgia limited liability company, Grantor, and the **City of Dalton, Georgia**, a municipal corporation of the State of Georgia, Grantee.

The words "Grantor" and "Grantee" whenever used herein shall include all individuals, corporations and any other persons or entities, and all the respective heirs, executors, administrators, legal representatives, successors and assigns of the parties hereto, and all those holding under either of them, and the pronouns used herein shall include, when appropriate, either gender and both singular and plural, and the grammatical construction of sentences shall conform thereto. If more than one party shall execute this deed each Grantor shall always be jointly and severally liable for the performance of every promise and agreement made herein.

**THE GRANTOR**, for and in consideration of the sum of ten dollars and other valuable considerations, in hand paid at or before the sealing and delivery of these presents, the receipt of which is hereby acknowledged, has bargained and sold, and by these presents does grant, bargain, sell and convey unto the said Grantee all of Grantor's undivided interest in and to all that parcel of land as more particularly described in Exhibit "A" attached hereto, reference to which is hereby made and incorporated herein by reference.

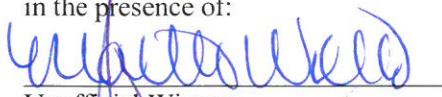
**THIS CONVEYANCE** is made subject to all zoning ordinances, easements, and restrictions of record insofar as the same may lawfully affect the above-described property.

**GRANTOR AND GRANTEE** acknowledge that this deed was prepared from information furnished by them. No title examination has been made, and The Minor Firm shall have no liability for the status of title to the property or for the accuracy of such information.

**TO HAVE AND TO HOLD** the said tract of land, with all and singular the rights, members and appurtenances thereof, to the same being, belonging, or in any wise appertaining, to the only proper use, benefit and behoof of the said Grantee forever, in Fee Simple. The said Grantor will warrant and forever defend the right and title to the above-described property unto the said Grantee against the lawful claims of all persons.

**IN WITNESS WHEREOF**, this deed has been duly executed and sealed by Grantor the day and year first above written.

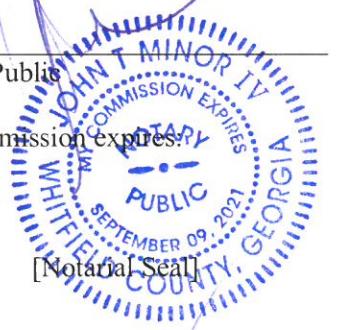
Signed, sealed and delivered  
in the presence of:



Unofficial Witness

Notary Public

My commission expires:



Signed, sealed and delivered  
in the presence of:



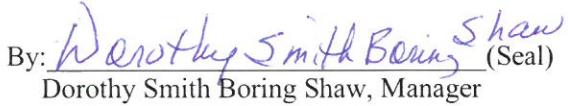
Unofficial Witness

Notary Public

My commission expires:



**KEB Group, LLC**

By:  (Seal)  
Dorothy Smith Boring Shaw, Manager

**KEB Group, LLC**

By:  (Seal)  
Leah Boring Hill, Manager

## **EXHIBIT "A"**

All that tract or parcel of land lying and being in Land Lot No. 163 of the 12th District and 3rd Section of Whitfield County, Georgia and being designated as Tract No. 1 on plat of survey entitled "Survey for Boring & Boring," prepared by Marcus E. Cook, Georgia Registered Land Surveyor No. 1935, dated February 12, 1996, of record in Plat Cabinet C Slide 1338, Whitfield County, Georgia Land Records, said plat being incorporated herein by reference for a full and complete description of said Tract No. 1 which is shown on said plat to measure 1.00 acre.