

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CASE NO. 20-CV-81205-RAR**

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a PAR FUNDING, et al.,

Defendants.

**RECEIVER RYAN K. STUMPHAUZER’S MOTION TO LIFT THE LITIGATION
INJUNCTION TO ALLOW TAX DEED SALE TO PROCEED FOR RECEIVERSHIP
PROPERTY LOCATED AT 125 SW 7th STREET, WILLISTON, FLORIDA 32696**

Ryan K. Stumphauzer, Esq., Court-Appointed Receiver (“Receiver”) of the Receivership Entities,¹ by and through his undersigned counsel, files this Motion to Lift the Litigation Injunction to Allow Commencement of Tax Deed Sale for Receivership Property Located at 125 SW 7th Street, Williston, Florida 32696, and states as follows:

¹ The “Receivership Entities” are Complete Business Solutions Group, Inc. d/b/a Par Funding (“CBSG”); ABetterFinancialPlan.com LLC d/b/a A Better Financial Plan; ABFP Management Company, LLC f/k/a Pillar Life Settlement Management Company, LLC; ABFP Income Fund, LLC; ABFP Income Fund 2, L.P.; United Fidelis Group Corp.; Fidelis Financial Planning LLC; Retirement Evolution Group, LLC; RE Income Fund LLC; RE Income Fund 2 LLC; ABFP Income Fund 3, LLC; ABFP Income Fund 4, LLC; ABFP Income Fund 6, LLC; ABFP Income Fund Parallel LLC; ABFP Income Fund 2 Parallel; ABFP Income Fund 3 Parallel; ABFP Income Fund 4 Parallel; and ABFP Income Fund 6 Parallel; ABFP Multi-Strategy Investment Fund LP; ABFP Multi-Strategy Fund 2 LP; Fast Advance Funding LLC; New Field Ventures, LLC; Heritage Business Consulting, Inc.; Eagle Six Consulting, Inc.; Liberty Eighth Avenue LLC; The LME 2017 Family Trust; and Contract Financing Solutions, Inc.

FACTUAL BACKGROUND

A. Foreclosure Action

1. On November 7, 2018, CBSG entered into a Factoring Agreement with a merchant, Health Acquisition Company, LLC (“HAC”), an affiliate of Regional Health Partners, LLC.

2. HAC’s obligations under the Factoring Agreement were secured by a mortgage (“Mortgage”) that Regional Health Partners, LLC executed and delivered to CBSG for the property located at 125 SW 7th Street, Williston, Florida 32696 (the “Property”), which formerly operated as the Regional General Hospital Williston. The Mortgage was dated December 11, 2018, and recorded in the public records of Levy County, Florida on December 21, 2018.

3. On June 11, 2019, after HAC defaulted on the Factoring Agreement, CBSG filed a foreclosure action on the Mortgage in the Eighth Judicial Circuit, in and for Levy County, Florida, at Case No. 2019-CA-000447 (the “Foreclosure Action”).

4. On April 20, 2020—approximately three months before the Receiver was appointed—CBSG obtained a Certificate of Title in the Foreclosure Action, through which it became the title owner of the Property.

B. Judgments on the Property

5. The Property is subject to at least four judgments that operate as liens on the Property. Specifically:

- a. Optiminsight Inc and Ingenix Inc. recorded a Judgment against the Property on September 20, 2016, at Book 1402, Page 43, in the amount of \$38,667.86, which has been accruing post-judgment interest since that time at the rate of 4.84%. *See Exhibit 1.*

- b. FLX Courier Systems recorded a Judgment against the Property on October 1, 2018, at Book 1473, Page 836, in the amount of \$9,020.07, which has been accruing post-judgment interest since that time at the statutory rate. *See Exhibit 2.*
- c. Marta Waskiak, M.D. recorded a Judgment against the Property on April 10, 2019, at Book 1489, Page 794, in the amount of \$138,275.81, which has been accruing post-judgment interest since that time at the statutory rate. *See Exhibit 3.*
- d. Fisher Scientific Company, L.L.C. recorded a Judgment against the Property on April 16, 2019, at Book 1490, Page 255, in the amount of \$256,146.33, which has been accruing post-judgment interest since that time at the statutory rate. *See Exhibit 4.*

6. The Optiminsight Inc and Ingenix Inc. judgment and the FLX Courier Systems judgment (the “Senior Judgments”) were recorded before the CBSG Mortgage and, therefore, these Senior Judgments were not extinguished by the foreclosure. As a result, CBSG acquired title to the Property subject to these Senior Judgments. *See Upland Ventures, Inc. v. Diaz-Pichardo*, 419 So. 3d 255, 258 (Fla. 6th DCA 2025) (a “purchaser of a property at a foreclosure sale pertaining to a junior lien takes the property subject to any senior liens, and, therefore, any lienholders that are senior to the lien being foreclosed are not entitled to surplus proceeds from a foreclosure sale”) (citing *Garcia v. Stewart*, 906 So. 2d 1117, 1120-21 (Fla. 4th DCA 2005)).

7. The Marta Waskiak, M.D. judgment and the Fisher Scientific Company, L.L.C. judgment (the “Surviving Junior Judgments”) were recorded after the CBSG Mortgage, but before CBSG filed the Foreclosure Action. Because CBSG did not include the holders of these Surviving

Junior Judgments as Defendants in the Foreclosure Action, the Surviving Junior Judgments were not extinguished by the foreclosure and, therefore, CBSG acquired title to the Property subject to these Surviving Junior Judgments. *See Abdoney v. York*, 903 So. 2d 981, 983 (Fla. 2d DCA 2005) (“When a junior mortgagee is omitted as a party to the foreclosure of a senior mortgage, the lien of the junior mortgagee is unaffected by the judgment.”).

8. The Senior Judgments and the Surviving Junior Judgments total **\$442,110.07**, excluding post-judgment interest.

C. Federal Tax Lien

9. The United States of America, Department of the Treasury - Internal Revenue Service recorded a Federal Tax Lien against the Property on March 25, 2019, at Book 1487, Page 604, in the amount of **\$418,791.71**, related to tax obligations from the former owner, Regional Health Partners, LLC, which has been accruing post-judgment interest since that time at the federal short-term rate plus 3 percent (the “Federal Tax Lien”). *See Exhibit 5*.

10. CBSG initially named, but later voluntarily dropped, the United States of America as a defendant in the Foreclosure Lawsuit.

11. Accordingly, when CBSG obtained the Certificate of Title in the Foreclosure Action, it acquired title to the Property subject to the Federal Tax Lien. *See* 26 U.S.C. § 7425 (“If the United States is not joined as a party, a judgment in any civil action or suit described in subsection (a) of section 2410 of title 28 of the United States Code, or a judicial sale pursuant to such a judgment, with respect to property on which the United States has or claims a lien under the provisions of this title . . . shall be made subject to and without disturbing the lien of the United States, if notice of such lien has been filed in the place provided by law for such filing at the time such action or suit is commenced.”); *United States v. Navolio*, No. 6:06-CV-1461ORL19GJ, 2008

WL 2413956, at *8 (M.D. Fla. June 11, 2008) (“Subsequent sales of property to which a perfected tax lien has attached have no effect on the lien.”)

D. Unpaid County Property Taxes from Prior to Foreclosure

12. The prior owner of the Property failed to pay several years of property taxes to the Levy County Tax Collector. As a result, the Tax Collector issued tax certificates for the years of 2012 through 2019. Those tax certificates, including interest and other fees as of March 19, 2026, represent the following unpaid sums:

- a. 2012 Tax Certificate (2019-00006574-00): \$342,578.76 (*see Exhibit 6*).
- b. 2013 Tax Certificate (2019-00006566-00): \$150,523.11 (*see Exhibit 7*).
- c. 2014 Tax Certificate (2019-00006559-00): \$135,793.00 (*see Exhibit 8*).
- d. 2015 Tax Certificate (2019-00006368-00): \$121,619.50 (*see Exhibit 9*).
- e. 2016 Tax Certificate (2019-00006574-00): \$108,826.60 (*see Exhibit 10*).
- f. 2017 Tax Certificate (2019-00006205-00): \$93,712.62 (*see Exhibit 11*).
- g. 2018 Tax Certificate (2019-00006183-00): \$88,956.28 (*see Exhibit 12*).
- h. 2019 Tax Certificate (2019-00001685-00): \$39,891.27 (*see Exhibit 13*).

13. The unpaid sum of these tax certificates (the “Tax Certificates”), as of March 19, 2026, was **\$1,081,901.14**. These amounts were not disturbed by issuance of the Certificate of Title in the Foreclosure Lawsuit in 2020. *See Fla. Stat. § 197.122 (1)* (“All taxes imposed pursuant to the State Constitution and laws of this state shall be a first lien, superior to all other liens, on any property against which the taxes have been assessed and shall continue in full force from January 1 of the year the taxes were levied until discharged by payment or until barred under chapter 95.”) and (2) (“A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in this chapter.”).

E. Efforts to Sell the Property / Unpaid County Property Taxes since CBSG Acquired the Property

14. After assuming control over CBSG in July 2020, the Receiver evaluated the possibility of a sale of the Property.

15. The Receiver obtained an appraisal of the Property, which valued the Property, as of October 29, 2020, at \$1,500,000.00. A copy of the Appraisal is attached as **Exhibit 14**.

16. The value of the encumbrances referenced above, including the Senior Judgments, the Surviving Junior Judgments, the Federal Tax Lien, and the Tax Certificates—even without considering the additional interest that has accrued on those encumbrances—exceeds the appraised value of the Property. Specifically, those amounts total \$1,942,772.92, which is calculated as follows:

	\$442,110.07 - Senior Judgments and the Surviving Junior Judgments
+	\$418,791.71 - Federal Tax Lien
+	<u>\$1,081,901.14</u> - Tax Certificates
	\$1,942,772.92

17. The Receiver has received many inquiries about the Property over the past five years. Multiple potential purchasers have visited the Property and engaged in discussions with the Receiver about making an offer to purchase the Property. All of those discussions stalled, however, once the potential purchasers learned about the value of these encumbrances on the Property. Specifically, the Receiver has made clear to all potential purchasers that the Receiver would not assume responsibility for delivering clear title to the Property as part of any sale. Rather, any purchaser would assume title to the Property subject to all existing liens, judgments, and other encumbrances.

18. Because the encumbrances far outweigh the value of the Property, the Receiver elected not to pay the property taxes for the Property over the past several years, during which the Receiver has continued to evaluate potential options for selling or otherwise disposing of the Property.

19. The unpaid property taxes on the Property, from 2021 through 2025, including interest as of March 2019, 2026, are as follows:

- a. 2021 Property Tax Bill - \$64,097.06 (*see Exhibit 15*).
- b. 2022 Property Tax Bill - \$57,127.44 (*see Exhibit 16*).
- c. 2023 Property Tax Bill - \$50,417.76 (*see Exhibit 17*).
- d. 2024 Property Tax Bill - \$43,286.19 (*see Exhibit 18*).
- e. 2025 Property Tax Bill - \$31,673.04 (*see Exhibit 19*).

20. In sum, the unpaid property taxes from 2021 through 2025 (the “Other Unpaid Property Taxes”) total **\$246,601.49**.

21. When the Other Unpaid Property Taxes are added to the other encumbrances on the Property, including the Senior Judgments, the Surviving Junior Judgments, the Federal Tax Lien, and the Tax Certificates, the total balance is at least **\$2,189,374.41**.

F. Proposed Tax Certificate Sale

22. On February 3, 2026, the holder of one of the Tax Certificates applied to the Levy County Clerk of the Circuit Court for the issuance of a Tax Certificate Deed for the Property. A copy of the Notice is attached as **Exhibit 20**.

23. Under the procedures of the proposed tax certificate sale, unless the tax certificate is redeemed, the Clerk of the Circuit Court will conduct a public auction at the Levy County Government Center Auditorium, located at 310 School Street, Bronson, Florida 32621, whereby the Property will be sold to the highest bidder.

24. The Clerk of the Circuit has scheduled this public action of the Property for April 13, 2026, at 10:00 a.m.

G. Receivership Orders / Stay of Litigation

25. On or about July 27, 2020, the Court appointed the Receiver as the receiver for CBSG and other related entities. As provided in the Amended Order Appointing Receiver, this Court stayed all litigation involving the Receiver:

All civil legal proceedings of any nature, including, but not limited to, bankruptcy proceedings, arbitration proceedings, foreclosure actions, default proceedings, or other actions of any nature involving: (a) the Receiver, in his capacity as Receiver; (b) any Receivership Property, wherever located; (c) any of the Receivership Entities, including subsidiaries and partnerships; or, (d) any of the Receivership Entities' past or present officers, directors, managers, agents, or general or limited partners sued for, or in connection with, any action taken by them while acting in such capacity of any nature, whether as plaintiff, defendant, third-party plaintiff, third-party defendant, or otherwise (such proceedings are hereinafter referred to as "Ancillary Proceedings")

(the "Litigation Injunction"). Amended Order Appointing Receiver ¶ 32 [ECF No. 141].

26. The Property is owned by a Receivership Entity and, therefore, constitutes Receivership Property. Moreover, the tax certificate sale constitutes a foreclosure action, default proceeding, or other action of any nature involving any Receivership Property. As a result, the proposed tax certificate sale is subject to the Litigation Injunction.

27. The Receiver previously requested the Tax Collector to delay prior tax certificate sales and auctions related to the Property, in reliance on the Litigation Injunction and the Receiver's then-ongoing efforts to determine whether it might be feasible to sell the Property and generate a profit for the benefit of the Receivership Estate.

28. In light of the substantial encumbrances that exceed the value of the Property, and the Receiver's unsuccessful efforts to identify a potential buyer who would be willing to purchase the Property subject to all existing liens, judgments, and encumbrances, the Receiver has

determined that it is now appropriate to allow the Tax Collector and the Clerk of the Court for Levy County to proceed with the tax certificate sale for the Property.

ARGUMENT

The Receiver has successfully completed two distributions, with total distributions to investors of more than \$207 million. The Receiver anticipates issuing at least one more distribution, and is looking to wind down the Receivership. Furthermore, the Receiver has determined there is no equity in the Property, given that the encumbrances far exceed the appraised value of the Property. As a result, lifting the Litigation Injunction is appropriate to permit the Levy County Tax Collector and Clerk of the Circuit Court to proceed with the tax certificate sale, which will allow the Receiver to dispose of the Property.

A district court enjoys broad equitable powers to appoint a receiver over assets disputed in litigation before the court. The receiver's role, and the district court's purpose in the appointment, is to safeguard the disputed assets, administer the property as suitable, and to assist the district court in achieving a final, equitable distribution of the assets if necessary. *See* 13 Moore's Federal Practice ¶¶ 66.02-.03 (3d ed.1999). A district court's equitable purpose demands that the court be able to exercise control over claims brought against receivership assets. The receivership court has a valid interest in both the value of the claims themselves and the costs of defending any suit as a drain on receivership assets. *See S.E.C. v. Universal Fin.*, 760 F.2d 1034, 1038 (9th Cir. 1985).

The district court may require parties to bring all such claims before the receivership court for disposition pursuant to summary process consistent with the equity purpose of the court. *See S.E.C. v. Basic Energy & Affiliated Resources, Inc.*, 273 F.3d 657, 668 (6th Cir. 2001). Receivership courts generally rely on a three-factor test to adjudicate requests to lift the litigation stay injunction. These factors include:

(1) whether refusing to lift the stay genuinely preserves the status quo or whether the moving party will suffer substantial injury if not permitted to proceed; (2) the time in the course of the receivership at which the motion for relief from the stay is made; and (3) the merit of the moving party's underlying claim.

S.E.C. v. Byers, 592 F. Supp. 2d 532, 536 (S.D.N.Y. 2008), *aff'd*, 609 F.3d 87 (2d Cir. 2010). The three factors weigh in favor of lifting the Litigation Injunction to allow the tax certificate sale for the Property to proceed. Regarding the first element, the Receiver has maintained ownership of the Property for more than five years, but has been unsuccessful at identifying any realistic opportunity to sell the Property. In fact, as time proceeds and the property taxes and interest charges on the other encumbrances mount, it has become even more difficult to identify potential purchasers.

Second, the timing is appropriate in this instance to lift the Litigation Injunction. As noted above, the Receiver is working to wind down the Receivership Estate and has already sold all other real estate within the Receivership Estate. Allowing the tax certificate sale to proceed at this time will eliminate the need for the Receiver to address various ongoing issues relating to the Property, such as paying for landscape care and general maintenance, addressing instances of vandalism and safeguarding/securing the building, and avoiding any potential future liabilities related to the Property.

Finally, the pursuit of the tax certificate sale is meritorious. Levy County should be permitted to proceed with the tax certificate sale and, thereafter, issue the sales proceeds to the certificate holder, with any surplus paid to CBSG. Given the substantial deficit between the value of the Property and the amount of the encumbrances on the Property, the Receiver does not expect to receive a surplus payment. Nevertheless, the sale will allow the Receiver to dispose of the Property, while avoiding the costs typically associated with a commercial real estate transaction. Moreover, if the tax certificate does not proceed, the Receiver does not expect to be able to find a

purchaser and, therefore, would not be able to dispose of the Property in his efforts to wind down the Receivership. Additionally, the Receiver requests the Court to include a specific ruling in the Order granting this motion that the Receivership Entities shall not be liable for any deficiency, remaining encumbrances on the Property, or any other associated amounts related to the Property or the tax certificate sale. This ruling will ensure that the Receivership Estate does not incur any additional costs associated with the disposition of the Property and the scheduled tax certificate sale. A proposed order granting this Motion is attached as **Exhibit 21**.

CONCLUSION

WHEREFORE, the Receiver respectfully requests that the Court enter an Order lifting the Litigation Injunction to allow the Levy County Tax Collector and Clerk of the Court to proceed with a tax certificate sale and issue a tax certificate deed for the Property.

CERTIFICATION REGARDING PRE-FILING CONFERENCE

The undersigned counsel has conferred with counsel for the SEC, who has confirmed that the SEC does not oppose the Receiver's requests to lift the litigation injunction.

Dated: March 31, 2026

Respectfully Submitted,

**STUMPHAUZER KOLAYA
NADLER & SLOMAN, PLLC**
Two South Biscayne Blvd., Suite 1600
Miami, FL 33131
Telephone: (305) 614-1400
Facsimile: (305) 614-1425

By: /s/ Timothy A. Kolaya
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Florida Bar No. 056140
tkolaya@sknlaw.com

Co-Counsel for Receiver

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DKR@Pietragallo.com

Co-Counsel for Receiver

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 31, 2026, I electronically filed the foregoing document with the clerk of the Court using CM/ECF. I also certify that the foregoing document is being served this day on counsel of record via transmission of Notices of Electronic Filing generated by CM/ECF.

/s/ Timothy A. Kolaya
TIMOTHY A. KOLAYA

Exhibit “1”

INSTR # 618216, OR BK: 1402 PG: 43, Recorded 10/11/2016 1:21 PM
Rec: \$10.00 Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk MBASS

INSTR # 617574, OR BK: 1399 PG: 966, Recorded 9/21/2016 1:20 PM
-Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk MKA

9/20/2016

IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT
IN AND FOR LEVY COUNTY, FLORIDA

OPTUMINSIGHT, INC.,
f/k/a INGENIX, INC.
11000 Optum Circle
Eden Prairie, MN 55344

CASE NO: 2016-CA-000348

Plaintiff,
v.

FINAL JUDGMENT

REGIONAL HEALTH PARTNERS LLC, an
active Delaware corporation d/b/a REGIONAL
GENERAL HOSPITAL WILLISTON,

Defendant.

THIS CAUSE came before the Court on Plaintiff's Motion for Entry of Final Judgment by Default. The file shows a Default has been previously entered by the Clerk. Service of process was properly made upon the Defendant. From the affidavit filed by the Plaintiff, the Court finds the Plaintiff has proven its debt. The Court further finds it has jurisdiction over the parties and the subject matter of this litigation. Upon the foregoing findings, it is hereby,

ORDERED and ADJUDGED that Defendant, REGIONAL HEALTH PARTNERS LLC, an active Delaware corporation d/b/a REGIONAL GENERAL HOSPITAL WILLISTON, is indebted to Plaintiff for the following sums: principal \$34,281.50, prejudgment interest \$3,904.06, and costs \$482.30, for a total of \$38,667.86, which interest shall accrue on this Judgment at the rate of 4.84% per annum until fully paid, for which let execution issue.

It is further ordered and adjudged that the judgment debtor(s) shall complete under oath the Florida Rule of Civil Procedure Form 1.977 or 7.343 (Fact Information Sheet) and return it to the Plaintiff's attorney, KOSTO & ROTELLA, P.A., 619 East Washington Street, Orlando, FL 32801, within 45 days from the date of this final judgment, unless the final judgment is satisfied or a motion for new trial is filed.

Jurisdiction of this case is retained to enter further orders that are proper to compel the defendant(s) to complete Fact Information Sheet Form and return it to the plaintiff's attorney.

DONE and ORDERED in Chambers at Bronson, Levy County, Florida, this 20 day of September, 2016.

Stanley H. Griffis, III
HON. STANLEY H. GRIFFIS, III
Circuit Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Mail to: RICHARD D. SIERRA, ESQ., Kosto & Rotella, P.A., (phone # 407 425-3456) Post Office Box 113, Orlando, FL 32802, and to Regional Health Partners LLC d/b/a Regional General Hospital Williston, 125 SW 7th Street, Williston, Florida 32696, this 20 day of September, 2016.

15-3044

By: *Julie Simon*



CERTIFIED TRUE COPY
DANNY J. SHIPP, CLERK
DANNY J. SHIPP
11-3-16

KOSTO & ROTELLA
P.O. BOX 113
ORLANDO, FL 32802

R

Exhibit “2”

INSTR # 644881, OR BK: 1473 PG: 836, Recorded 11/1/2018 12:19 PM
Rec: \$44.00 Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk UWILLIAMS

10/1/2018 9:44 AM Filed in Open Court Tiffany M. Russell Clerk Circuit Court Orange Co FL Page 1

**IN THE COUNTY COURT OF THE NINTH JUDICIAL CIRCUIT
IN AND FOR ORANGE COUNTY, FLORIDA**

FLX COURIER SYSTEMS,

Plaintiff,

v.

Case No. 2018-CC-006279-O

**REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL WILLISTON,
125 S.W. 7th Street,
Williston, Florida 32696,**

Defendant.

FINAL JUDGMENT

Pursuant to the Final Judgment entered in this action against the Defendant, REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL WILLISTON, it is ORDERED AND ADJUDGED:

1. That Plaintiff, FLX COURIER SYSTEMS, recover from Defendant, REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL WILLISTON, jointly and severally, the sum of \$5,995.52, together with costs in the amount of \$377.55, and a reasonable attorney's fee in the amount of \$2,647.00, for a total final judgment of \$9,020.07, all for which let multiple writs of execution issue, instantter.

2. The name and address of the judgment holder is FLX COURIER SYSTEMS, 1824 S. Division Avenue, Orlando, Florida 32825.

3. The last known name and address of the Judgment Debtor is REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL WILLISTON, c/o Edith Mears, Registered Agent, 125 S.W. 7th Street, Williston, Florida 32696. The tax identification number of the judgment debtor is XX-XXX7216.


FISHBACK DOMINICK PA
1947 LEE RD
WINTER PARK, FL 32789

BK: 1473 PG: 837

4. The judgment debtor shall complete under oath Florida Rule of Civil Procedure Form 1.977 (Fact Information Sheet), including all required attachments, and serve it on the judgment creditor's attorney within forty five (45) days of the date of this Final Judgment, unless the Final Judgment is satisfied or post-judgment discovery is stayed.

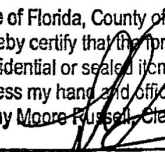
5. Jurisdiction of this case is retained and for further orders that are proper to compel the judgment debtor to complete Form 1.977, including all required attachments, and serve it on the judgment creditor's attorney. The Fact Information Sheet is attached hereto and made a part hereof.

DONE AND ORDERED at Orlando, Orange County, Florida, this 1 day of October, 2018.


Circuit Judge

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by U.S. First Class Mail, postage prepaid, this 1 day of October, 2018 to: JEFFRY R. JONTZ of Fishback, Dominick, Bennett, Ardaman, Ahlers, Langley & Geller LLP, 1947 Lee Road, Winter Park, Florida 32789 and REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL WILLISTON, c/o Edith Mears, Registered Agent, 125 S.W. 7th Street, Williston, Florida 32696.


Judicial Assistant/Attorney

State of Florida, County of Orange
I hereby certify that the foregoing is a true and correct copy of the instrument filed in this office.
Confidential or sealed items, if any, have been removed per Fla. R. Jud. Admin. 2.420.
Witness my hand and official seal this 29 day of October, 2018
Tiffany Moore Russell, Clerk of the Circuit Court
By:  Deputy Clerk



BK: 1473 PG: 838

(b) For Corporations and Other Business Entities.

IN THE COUNTY COURT OF THE NINTH JUDICIAL CIRCUIT
IN AND FOR ORANGE COUNTY, FLORIDA

FLX COURIER SYSTEMS,

Plaintiff,

v.

Case No. 2018-CC-006279-O

REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL WILLISTON,
125 S.W. 7th Street,
Williston, Florida 32696,

Defendant.

_____ /

FACT INFORMATION SHEET

Name of entity: _____

Name and title of person filling out this form: _____

Telephone Number: _____

Place of Business: _____

Mailing Address (if different): _____

Gross/taxable income reported for federal income tax purposes last three years:
 \$ _____ / \$ _____ \$ _____ / \$ _____ \$ _____ / \$ _____

Average Commissions or Bonuses: \$ _____ per _____. Commissions or bonuses are based on _____

Taxpayer identification number: _____

Is this entity an S corporation for federal income tax purposes? _____ Yes _____ No

Average number of employees per month _____

Name of each shareholder, member, or partner owning 5% or more of the entity's common stock, preferred stock, or other equity interest

Names of officers, directors, members or partners: _____

Checking Account at: _____ Account # _____

Savings Account at: _____ Account # _____

Does the entity own any vehicles? _____ Yes _____ No

For each vehicle please state:
 Year/Make/Model: _____ Color: _____
 Vehicle ID No.: _____ Tag No: _____ Mileage: _____
 Names on Title: _____ Present Value: \$ _____
 Loan Owed to: _____

BK: 1473 PG: 839

Balance on Loan: \$ _____
 Monthly Payment: \$ _____
 Does the entity own any real estate property? _____ Yes _____ No
 If yes, please state the address(es): _____

Please check if the entity owns the following:

- _____ Boat
- _____ Camper
- _____ Stocks/bonds
- _____ Other real property
- _____ Other personal property

Please attach copies of the following:

1. Copies of state and federal income tax returns for the past 3 years.
2. All bank, savings and loan, and other account books and statements for accounts in institutions in which the entity had any legal or equitable interest for the past 3 years.
3. All canceled checks for the 12 months immediately preceding the service date of this Fact Information Sheet for accounts in which the entity held any legal or equitable interest.
4. All deeds, leases, mortgages, or other written instruments evidencing any interest in or ownership of real property at any time within the 12 months immediately preceding the date this lawsuit was filed.
5. Bills of sale or other written evidence of the gift, sale, purchase, or other transfer of any personal or real property to or from the entity within the 12 months immediately preceding the date this lawsuit was filed.
6. Motor vehicle or vessel documents, including titles and registrations relating to any motor vehicles or vessels owned by the entity alone or with others.
7. Financial statements as to the entity's assets, liabilities, and owner's equity prepared within the 12 months immediately preceding the service date of this Fact Information Sheet.
8. Minutes of all meetings of the entity's members, partners, shareholders, or board of directors held within 2 years of the service date of this Fact Information Sheet.
9. Resolutions of the entity's members, partners, shareholders, or board of directors passed within 2 years of the service date of this Fact Information Sheet.

UNDER PENALTY OF PERJURY, I SWEAR OR AFFIRM THAT THE FOREGOING ANSWERS ARE TRUE AND COMPLETE.

REGIONAL HEALTH PARTNERS, LLC
 d/b/a REGIONAL GENERAL HOSPITAL
 WILLISTON

 Judgment Debtor's Designated
 Representative/Title

STATE OF FLORIDA
 COUNTY OF LEVY

BK: 1473 PG: 840

The foregoing instrument was acknowledged before me on _____, 2018 by _____, who is personally known to me or has produced _____ as identification and who _____ did/did not _____ take an oath.

WITNESS my hand and official seal, this ____ day of _____, 2018.

Printed Name:
Notary Public – State of Florida
Commission Expires: _____

Unofficial Copy

Exhibit “3”

INSTR # 650789, OR BK: 1489 PG: 794, Recorded 4/10/2019 10:21 AM
Rec: \$18.50 Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk UWILLIAMS

Filing # 85797058 E-Filed 03/04/2019 11:40:29 AM

**IN THE CIRCUIT COURT OF THE FIFTH JUDICIAL CIRCUIT
IN AND FOR MARION COUNTY, FLORIDA**

Case No. 2018-CA-1002
Division: Civil

MARTA WASIAK, M.D.

Plaintiff,

vs.

MENDING FENCES MANAGEMENT, LLC, a Florida
Limited Liability Company

and

REGIONAL HEALTH PARTNERS, LLC,
a Florida limited liability company,
as successor in interest to MENDING
FENCES MANAGEMENT, LLC,

Defendants

ORDER GRANTING PLAINTIFF'S MOTION FOR DEFAULT FINAL JUDGMENT

THIS CAUSE having come before the undersigned on February 20, 2019 on the motion of the Plaintiff, Marta Wasiak, M.D. for a default final judgment against Regional Health Partners, LLC, and the Court having reviewed all pertinent records and being otherwise fully informed in the premises thereof, it is hereby

ORDERED AND ADJUDGED that on the cause of action for breach of contract, Plaintiff Marta Wasiak, M.D., whose address is: 12119 N.W. 122nd Terrace, Alachua, FL 32615 shall recover from Regional Health Partners, LLC, 125 S.W. 7th Street, Williston, FL 32696 the sum of \$99,480.50, plus costs in the amount of \$480.00 and prejudgment interest in the amount of \$18,888.46, making a total of \$138,275.81, which shall bear interest at the rate of 6.33% per annum from the date this judgment is signed, adjusted annually on January



Electronically Filed Marion Case # 18CA001002AX 03/04/2019 11:40:29 AM

DAVID R ELLSPERMANN CLERK & COMPTROLLER MARION CO
CFN# 2019021682 BK 6924 Pgs 1864-1865 03/05/2019 10:42:56 AM
REC FEE INDEX

STATE OF FLORIDA, COUNTY OF MARION
I HEREBY CERTIFY that the foregoing is a true and correct copy of pages 1 through 2 of the instrument filed in this office.
The original instrument filed contains 2 pages.
 This copy has no redactions.
 This copy has been redacted pursuant to law.
DAVID R. ELLSPERMANN, Clerk of Circuit & County Court
Dated 3-3-19 by M. Walker DC

BK: 1489 PG: 795

1 of each year in accordance with the interest rate in effect on that date as set by the Chief Financial Officer, for which let execution issue forthwith.

IT IS FURTHER ORDERED that the judgment debtor shall complete under oath the Fact Information Sheet, including all required attachments pursuant to Fla.R.Civ.P. 1.977 and serve it on the Plaintiff's attorney within 45 days from the date of this final judgment, unless the final judgment is satisfied or post-judgment discovery is stayed.

Jurisdiction of this matter is retained to enter further orders that may be required to compel the judgment debtor to complete Form 1.977, including all required attachments, and serve it on the Plaintiff's attorney.

DONE and ORDERED in chambers at Ocala, Marion County, Florida this 4th day of ~~February~~, 2019.
March

Edward R. Scott
Circuit Court Judge

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was served electronically upon the following person(s) this 4th day of March, 2019.

Renee R. Pelzman, Esq., Counsel for the Plaintiff, E-mail: renee@pelzmanlaw.com

Bryce Ackerman, Esq., Counsel for Mending Fences Management, LLC, E-mail: backerman@gahlaw.com; jvolkmar@gahlaw.com

and served via U.S. Mail upon Regional Health Partners, LLC, 125 S.W. 7th Street, Williston, FL 32696.

Becky Kupfer
Judicial Assistant

Exhibit “4”

INSTR # 651085, OR BK: 1490 PG: 255, Recorded 4/16/2019 11:48 AM
Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk MBASS1

Filing # 87889200 E-Filed 04/12/2019 11:14:00 AM

B-2019 CA 000275

AFFIDAVIT IN SUPPORT OF DOMESTICATION OF FOREIGN JUDGMENT

STATE OF Pennsylvania
COUNTY OF Allegheny

Before me the undersigned authority duly appeared Erin R. Barnes as the A/R of FISHER SCIENTIFIC COMPANY, L.L.C. ("Creditor"), who after being duly sworn, deposed and stated as follows:

1. I make this Affidavit pursuant to §55.505, Florida Statutes, the Uniform Enforcement of Foreign Judgment Acts as adopted in this jurisdiction.

2. I have personal knowledge of the matters set forth herein. The judgment debtor is REGIONAL HEALTH PARTNERS, LLC d/b/a Regional General Hospital ("Debtor"). The last known address for the Debtor is 125 SW 7th Street, Williston, Florida 32696.

3. The judgment creditor is FISHER SCIENTIFIC COMPANY, L.L.C. The address of FISHER SCIENTIFIC COMPANY, L.L.C., is 30 Ina Street, W. P. H. S. 67525

4. On October 23, 2018, a Default Judgment was entered in the amount of \$256,146.33 (the "Judgment") against Debtor. The Judgment is still in full force and effect, valid, enforceable, not reversed, or set aside, and not paid or satisfied. Accordingly, the amount due from Debtor to Creditor is \$256,146.33. An exemplified copy of the Judgment is attached hereto as Exhibit A.

5. The attorney representing Creditor the domestication of this case is: Eric C. Reed, Esq., c/o Shutts & Bowen, LLP, 300 South Orange Avenue, Suite 1600, Orlando, Florida 32801, Telephone (407) 835-6790, Florida Bar No. 0557161.

FURTHER AFFIANT SAYETH NAUGHT.

Erin R. Barnes
Printed Name: Erin R. Barnes
Title: A/R

STATE OF Pennsylvania
COUNTY OF Allegheny

The foregoing instrument was sworn to and subscribed before me this 10th day of April, 2019 by George S. Sarno as the Attorney of FISHER SCIENTIFIC COMPANY, L.L.C. [] who is personally known to me or [] has produced as identification and did take an oath.

Eydeann Notaro
Signature of Notary Public
Print Name: Eydeann Notaro

(NOTARY STAMP)

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
Eydeann Notaro, Notary Public
Findlay Twp., Allegheny County
My Commission Expires June 26, 2019
MEMBER, PENNSYLVANIA ASSOCIATION OF NOTARIES

Official Copy

BK: 1490 PG: 257



EXEMPLIFICATION OF RECORD

Among the records and proceedings of the Court of Common Pleas of Allegheny County, Pennsylvania, the following may be found as a matter of record at:GD-18-011131

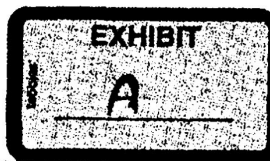
FISHER SCIENTIFIC COMPANY, L.L.C.

v.

No. GD- 18 - 011131

REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL

SEE ATTACHED SHEETS



Revised 1/2016

MICHAEL MCGEEVER, DIRECTOR
 DEPARTMENT OF COURT RECORDS, CIVIL/FAMILY DIVISION
 CITY-COUNTY BUILDING • 414 GRANT STREET • FIRST FLOOR • PITTSBURGH, PA 15219
 PHONE (412) 350-4200 • FAX (412) 350-5260 • CIVIL@ALLEGHENYCOUNTY.US

BK: 1490 PG: 258

THE COMMONWEALTH OF PENNSYLVANIA

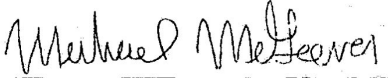
Commonwealth of Pennsylvania)
County of Allegheny) ss:

I, Michael McGeever, Director, Department of Court Records in and for said County and Commonwealth, certify that the foregoing is a full and correct copy of the whole record of the case therein stated, wherein

FISHER SCIENTIFIC COMPANY, L.L.C. VS REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL

As the same remains of record before the said Court at No. GD - 18 - 011131

In testimony whereof, I have hereunto set my hand and affixed this seal,



Director


AA

Clerk

Commonwealth of Pennsylvania)
County of Allegheny) ss:

I, Kim Berkeley Clark, President Judge of the Court of Common Pleas in and for said County, certify that Michael McGeever, by whom the above attestation was made, was at the date thereof Director, Department of Court Records of said Court, duly qualified; and the said attestation is in due form of the law and made by the proper officer.

Witness my hand and seal, the 12TH day of MARCH 20 19

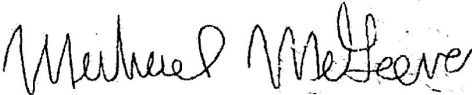


President Judge

Commonwealth of Pennsylvania)
County of Allegheny) ss:

I, Michael McGeever, Director, Department Court Records, for the Court of Common Pleas for said County, certify that the Honorable Kim Berkeley Clark, President Judge, by whom the above certification was given and whose name is thereby subscribed in his own proper handwriting, was at the date thereof, President Judge of the said Court, duly commissioned, sworn and acting.

In witness whereof, I have hereunto set my hand and affixed this seal,



Director

AA

Clerk

BK: 1490 PG: 259

No. GD-18-011131

FISHER SCIENTIFIC COMPANY, L.L.C.

v.

REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL

EXEMPLIFICATION OF RECORD

from the Court of Common Pleas of Allegheny County, Pennsylvania

JUDGMENT	\$	<u>256,146.33</u>
ALLEGHENY COUNTY COSTS	\$	<u>226.75</u>
FEE FOR EXEMPLIFICATION	\$	<u>20.00</u>

SCOTT R. LEAH, ESQUIRE

Plaintiff's Attorney or Plaintiff

BK: 1490 PG: 260

Zoom-In Zoom-Out

Session time left: 20 minutes.

Go Back

Allegheny County Department Of Court Records

Civil/Family Division Docket Report

Run Date and Time: 3/12/2019 - 9:26:22

GD-18-011131 Fisher Scientific vs Regional Health Partners LLC
 Filing Date: 8/28/2018 Case Type: Contract - Debt Collection
 Related Cases: Court Type: General Docket
 Consolidated Cases: Current Status: Default Judgment
 Judge: No Judge Jury Requested: N
 Amount In Dispute: \$ 256146.33

--Parties--

LName	FName	MI	Type	Address	Initial Service Completion	Attorney
Fisher Scientific Company LLC			Plaintiff	300 Industry Drive Pittsburgh PA 15275	--	Scott R Leah
Regional Health Partners LLC			Defendant	125 SW 7th Street Williston FL 32696	--	--

--Attorney--

LName	FName	MI	Type	Address	Phone
Leah	Scott	R	Plaintiff's Attorney	1500 One PPG Place Pittsburgh PA 15222	4125661212

--Non Litigants--

LName	FName	MI	Type	Address	Phone
-------	-------	----	------	---------	-------

No Litigants Found

--Docket Entries--

Filing Date	Docket Type	Docket Text	Filing Party
10/23/2018	Default Judgment	In default of an answer in the amount of \$256146.33. Certification of mailing of 10 day notice on 10/11/18 upon Regional Health Partners LLC. Notice of judgment sent.	Fisher Scientific Company LLC
10/11/2018	Notice of Intention	To take Default Judgment (mailed on 10/11/2018)	Fisher Scientific Company LLC
9/20/2018	Certificate of Service	of complaint upon defendant on 09/20/2018	Fisher Scientific Company LLC
8/28/2018	Complaint		Fisher Scientific Company LLC

--Alias Information--

Regional General Hospital dba

--Judgments For--

BK: 1490 PG: 261

Name	Amount
Fisher Scientific Company LLC	\$ 256146.33

--Judgments Against--

Name	Amount	Satisfied(Y,N)
Regional Health Partners LLC	\$ 256146.33	N

--Events Schedule--

Event Scheduled	Event Date & Time	Room Number	Judge/Hearing Officer
No Information Found			

Unofficial Copy

BK: 1490 PG: 262

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

FISHER SCIENTIFIC COMPANY, L.L.C.

Plaintiff,

v.

REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL

CIVIL DIVISION

No. GD 18-011131

PRAECIPE FOR ENTRY OF DEFAULT
JUDGMENT

Filed on Behalf of:
FISHER SCIENTIFIC COMPANY, L.L.C.

Counsel of Record for this Party:

Scott R. Leah, Esquire
Pa. I.D. No. 57564

TUCKER ARENSBERG, P.C.
Firm #287
1500 One PPG Place
Pittsburgh, PA 15222
(412) 566-1212
(412) 594-5619 fax

BK: 1490 PG: 263

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA
CIVIL DIVISION

FISHER SCIENTIFIC COMPANY, L.L.C.

CIVIL DIVISION

Plaintiff,

No. GD 18-011131

v.

REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL

PRAECIPE FOR ENTRY OF DEFAULT JUDGMENT

Please enter a judgment of default against Defendant, REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL, and in favor of Plaintiff, Fisher Scientific Company, L.L.C., in the amount of \$256,146.33, plus costs, in the above-captioned civil action. A Notice of Intention to Take Default Judgment was served on Defendant on October 11, 2018. (A true and correct copy of said Notice is attached hereto as Exhibit "A").

Respectfully submitted,

TUCKER ARENSBERG, P.C.

By: 

Scott R. Leah, Esquire
Pa. I.D. #57564
1500 One PPG Place
Pittsburgh, PA 15222
(412) 566-1212

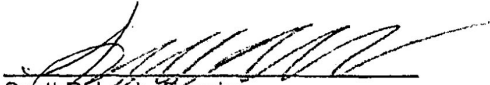
Counsel for Plaintiff,
Fisher Scientific Company, L.L.C.

BK: 1490 PG: 264

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing Praecipe for Entry of Default Judgment was served via first class U.S. Mail, postage prepaid, this 23rd day of October 2018, upon the following:

REGIONAL HEALTH PARTNERS, LLC d/b/a
REGIONAL GENERAL HOSPITAL
125 SW 7th Street,
Williston, Florida 32696



Scott R. Leah, Esquire
Attorney for Plaintiff

Unofficial Copy

BK: 1490 PG: 265

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA
CIVIL DIVISION

FISHER SCIENTIFIC COMPANY, L.L.C.

CIVIL DIVISION

Plaintiff,

No. GD 18-011131

v.

REGIONAL HEALTH PARTNERS, LLC
d/b/a REGIONAL GENERAL HOSPITAL

Defendants.

NOTICE OF JUDGMENT

TO: REGIONAL HEALTH PARTNERS, LLC d/b/a
REGIONAL GENERAL HOSPITAL
125 SW 7th Street,
Williston, Florida 32696

You are hereby notified that a judgment was entered against REGIONAL HEALTH PARTNERS, LLC d/b/a REGIONAL GENERAL HOSPITAL, and in favor of Fisher Scientific Company, L.L.C., in the above-captioned proceeding on _____, 2018. The default judgment is in the amount of \$256,146.33, plus costs of suit.

Deputy

If you have any questions, please contact the filing party:

Scott R. Leah, Esquire
TUCKER ARENSBERG, P.C.
1500 One PPG Place
Pittsburgh, PA 15222
(412) 566-1212

BK: 1490 PG: 266

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA

FISHER SCIENTIFIC COMPANY, L.L.C.

CIVIL DIVISION

Plaintiff,

v.

No. GD-18-011131

REGIONAL HEALTH PARTNERS, LLC d/b/a
REGIONAL GENERAL HOSPITAL

TEN DAY NOTICE OF INTENTION
TO TAKE DEFAULT JUDGMENT

Filed on behalf of:

Fisher Scientific Company, L.L.C.

Counsel of Record for this Party:

Scott R. Leah, Esquire
Pa. ID No. 57564

TUCKER ARENSBERG, P.C.
Firm #287
1500 One PPG Place
Pittsburgh, PA 15222
(412) 566-1212
(412) 594-5619 (fax)



BK: 1490 PG: 267

IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY, PENNSYLVANIA
CIVIL DIVISION

FISHER SCIENTIFIC COMPANY, L.L.C.)	
)	
Plaintiff,)	No. GD-18-011131
)	
v.)	
)	
REGIONAL HEALTH PARTNERS, LLC)	
d/b/a REGIONAL GENERAL HOSPITAL)	
)	
)	
Defendant)	

10 DAY NOTICE OF INTENTION TO TAKE DEFAULT JUDGMENT

TO: REGIONAL HEALTH PARTNERS,
LLC d/b/a REGIONAL GENERAL
HOSPITAL
125 SW 7th Street,
Williston, Florida 32696

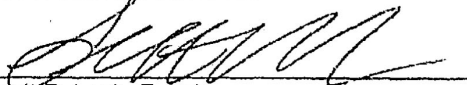
DATE: OCTOBER 11, 2018

IMPORTANT NOTICE

YOU ARE IN DEFAULT BECAUSE YOU HAVE FAILED TO ENTER A WRITTEN APPEARANCE PERSONALLY OR BY ATTORNEY AND FILE IN WRITING WITH THE COURT YOUR DEFENSES OF OBJECTIONS TO THE CLAIMS SET FORTH AGAINST YOU. UNLESS YOU ACT WITHIN TEN (10) DAYS FROM THE DATE OF THIS NOTICE, A JUDGMENT MAY BE ENTERED AGAINST YOU WITHOUT A HEARING AND YOU MAY LOSE YOUR PROPERTY OR OTHER IMPORTANT RIGHTS. YOU SHOULD TAKE THIS NOTICE TO A LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT FINDING A LAWYER. IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ON AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.

LAWYER REFERRAL SERVICE,
THE ALLEGHENY COUNTY BAR ASSOCIATION
11TH FLOOR KOPPERS BUILDING, 436 SEVENTH AVENUE
PITTSBURGH, PENNSYLVANIA 15219
TELEPHONE: (412) 261-5555

TUCKER ARENSBERG, P.C.

By: 
Scott R. Leah, Esquire
PA I.D. #57564
1500 One PPG Place
Pittsburgh, PA 15222
(412) 566-1212

BK: 1490 PG: 268

Counsel for Plaintiff
Fisher Scientific Company, L.L.C.

Unofficial Copy

BK: 1490 PG: 269

U.S. POSTAL SERVICE CERTIFICATE OF MAILING

MAY BE USED FOR DOMESTIC AND INTERNATIONAL MAIL PROVISIONS
PROVIDE FOR INSUF

Received From: Tucker Arensberg, P.C.
1500 One PPG Place
Pittsburgh PA 15222

One piece of ordinary mail addressed to:
Regional Health Partners LLC
d/b/a Regional General Hospital
125 SW 7th Street
Williston, Florida 32696

PS Form 3817, January 2001

POSTAGE
10/11/2018
\$01.400

ZIP 15222
041L11248082

FOURTH AVE STATION
PITTSBURGH PA 15222
OCT 11 2018

M. Dickera

Unofficial Copy

Exhibit “5”

INSTR # 650058, OR BK: 1487 PG: 604, Recorded 3/25/2019 11:25 AM
 Rec: \$10.00 Danny J. Shipp, Clerk of the Circuit Court Levy FL Deputy Clerk MBASS1

Form 668 (Y)(c) (Rev. February 2004)	16999 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
---	---

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (800) 913-6050	Serial Number 343111319	For Optional Use by Recording Office
--	----------------------------	--------------------------------------

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer REGIONAL HEALTH PARTNERS LLC
 JALIL A KHAN MBR
 a Partnership

Residence 125 SW 7TH ST
 WILLISTON, FL 32696-2403

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/2018	XX-XXX-██████	10/22/2018	11/21/2028	418761.71

INTERNAL REVENUE SERVICE
 STOP 8420G
 P.O. BOX 145595
 CINCINNATI, OH 45250

Place of Filing CLERK OF CIRCUIT COURT LEVY COUNTY BRONSON, FL 32621	Total	\$ 418761.71
---	-------	--------------

This notice was prepared and signed at BALTIMORE, MD, on this, the 08th day of February, 2019.

Signature <i>Jean Flach</i> for BARBARA GORDON	Title REVENUE OFFICER (863) 904-3390	23-06-1605
---	--	------------

Exhibit “6”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006574-00

ASSESSED VALUE: 832,593

EXEMPTIONS: * SEE BELOW *

TAX DISTRICT:

TAXABLE VALUE: 832,593

TAXING AUTHORITY	MILLAGE RATE	EXEMPTIONS	TAXABLE VALUE	TAXES		
COUNTY	BD OF CO COMM	8.0100	832,593	0	832,593	6,669.07
SCHOOL	SCHOOL - STATE	5.0470	832,593	0	832,593	4,202.10
	SCHOOL - LOCAL	1.5000	832,593	0	832,593	1,248.89
	SCHOOL-BASIC DISC	.7480	832,593	0	832,593	622.78
UNKNOWN	SCHOOL - SUPP DISC	.0000	832,593	0	832,593	0.00
WATER	SWFWMD	.3928	832,593	0	832,593	327.04
CITY	CITY OF WILLISTON	5.9025	832,593	0	832,593	4,914.38
EXEMPTION:NONE						
						21.60030
						17,984.26

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO			9,834.40
ENVIR-SOLID WASTE (BOCC)			25.00

NON AD VALOREM ASSESSMENTS: 9,859.40

COMBINED TAXES & ASSESSMENTS TOTAL: 27,843.66

06 13 19

06-13-19 0007.68 ACRES TRACT 693

FT ON HWY IN SW1/4 OF NW1/4 OR

BOOK 909 PAGE 49 -HOSPITAL-

PRIOR YEARS DUE, PLEASE CALL

PROPERTY:
ADDR:125 SW 7 ST WIL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
342,578.76	342,578.76	342,578.76	342,578.76	342,578.76	342,578.76

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
342,578.76	342,578.76	342,578.76	342,578.76	342,578.76	342,578.76

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
CLERK FE				

TAX REIMBURSEME	93,646.01	PERCENT:18.00	HONORABLE MICHELE LANGFORD
CLERK FEES	997.93		310 SCHOOL ST
FACE AMOUNT	69,124.28		BRONSON, FL 32621
INT. .0000%	178,419.29		
SEARCH REIMB.	385.00		
SUBTOTAL:	342,572.51		
OTHER	6.25		

BUFFALO BILL LLC
APPLICATION NO: 2020-000136

YOU PAY: 342,578.76

2012-05076-001-00
CYPRESS HEALTH SYSTEMS FL INC
125 SW 7TH ST
WILLISTON, FL 32696

06-13-19 0007.68 ACRES TRACT 693
FT ON HWY IN SW1/4 OF NW1/4 OR
BOOK 909 PAGE 49 -HOSPITAL-

Exhibit “7”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006566-00

ASSESSED VALUE: 832,593

EXEMPTIONS: * SEE BELOW *

TAX DISTRICT:

TAXABLE VALUE: 832,593

TAXING AUTHORITY	MILLAGE RATE	EXEMPTIONS	TAXABLE VALUE	TAXES		
COUNTY	BD OF CO COMM	8.3307	832,593	0	832,593	6,936.08
SCHOOL	SCHOOL - STATE	5.0860	832,593	0	832,593	4,234.57
	SCHOOL - LOCAL	1.5000	832,593	0	832,593	1,248.89
	SCHOOL-BASIC DISC	.7480	832,593	0	832,593	622.78
WATER	SWFWMD	.3818	832,593	0	832,593	317.88
CITY	CITY OF WILLISTON	5.9025	832,593	0	832,593	4,914.38
EXEMPTION:NONE						
						21.94900
						18,274.58

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO)			9,834.40
ENVIR-SOLID WASTE (BOCC)			25.00
NON AD VALOREM ASSESSMENTS:			9,859.40
COMBINED TAXES & ASSESSMENTS TOTAL:			28,133.98

06 13 19

06-13-19 0007.68 ACRES TRACT 693

FT ON HWY IN SW1/4 OF NW1/4 OR

BOOK 1300 PAGE 62 -HOSPITAL-

PRIOR YEARS DUE, PLEASE CALL

PROPERTY:

ADDR:125 SW 7 ST WIL

MARCH,2026	APRIL,2026	MAY,2026	JUNE,2026	JULY,2026	AUGUST,2026
150,523.11	150,523.11	150,523.11	150,523.11	150,523.11	150,523.11

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

MARCH,2026	APRIL,2026	MAY,2026	JUNE,2026	JULY,2026	AUGUST,2026
150,523.11	150,523.11	150,523.11	150,523.11	150,523.11	150,523.11

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 63,889.27 PERCENT:18.00 HONORABLE MICHELE LANGFORD
INT. 6.0000% 86,633.84 310 SCHOOL ST
SUBTOTAL: 150,523.11 BRONSON, FL 32621

BUFFALO BILL LLC
APPLICATION NO: 2020-000136

YOU PAY: 150,523.11

2013-05076-001-00
REGIONAL HEALTH PARTNERS LLC
1850 LAKE POINTE DR
STE 100

06-13-19 0007.68 ACRES TRACT 693
FT ON HWY IN SW1/4 OF NW1/4 OR
BOOK 1300 PAGE 62 -HOSPITAL-

Exhibit “8”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006559-00

ASSESSED VALUE: 832,593

EXEMPTIONS: * SEE BELOW *

TAX DISTRICT:

TAXABLE VALUE: 832,593

TAXING AUTHORITY	MILLAGE RATE	EXEMPTIONS	TAXABLE VALUE	TAXES		
COUNTY	BD OF CO COMM	8.2741	832,593	0	832,593	6,888.96
SCHOOL	SCHOOL - STATE	5.0310	832,593	0	832,593	4,188.78
	SCHOOL - LOCAL	1.5000	832,593	0	832,593	1,248.89
	SCHOOL-BASIC DISC	.7480	832,593	0	832,593	622.78
WATER	SWFWMD	.3658	832,593	0	832,593	304.56
CITY	CITY OF WILLISTON	5.8627	832,593	0	832,593	4,881.24
EXEMPTION:NONE						
						21.78160
						18,135.21

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO)			9,834.40
ENVIR-SOLID WASTE (BOCC)			25.00
NON AD VALOREM ASSESSMENTS:			9,859.40
COMBINED TAXES & ASSESSMENTS TOTAL:			27,994.61

06 13 19
06-13-19 0007.68 ACRES TRACT 693
FT ON HWY IN SW1/4 OF NW1/4 OR
BOOK 1300 PAGE 62 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

PROPERTY:
ADDR:125 SW 7 ST WIL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
135,793.00	135,793.00	135,793.00	135,793.00	135,793.00	135,793.00

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
135,793.00	135,793.00	135,793.00	135,793.00	135,793.00	135,793.00

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 57,637.10 PERCENT:18.00 HONORABLE MICHELE LANGFORD
INT. 6.0000% 78,155.90 310 SCHOOL ST
SUBTOTAL: 135,793.00 BRONSON, FL 32621
BUFFALO BILL LLC
APPLICATION NO: 2020-000136

YOU PAY: 135,793.00

2014-05076-001-00
REGIONAL HEALTH PARTNERS LLC
1850 LAKE POINTE DR
STE 100

06-13-19 0007.68 ACRES TRACT 693
FT ON HWY IN SW1/4 OF NW1/4 OR
BOOK 1300 PAGE 62 -HOSPITAL-

Exhibit “9”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006368-00
 ASSESSED VALUE: 832,593 EXEMPTIONS: * NONE * TAX DISTRICT:
 TAXABLE VALUE: 832,593
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 8.2741 832,593 0 832,593 6,888.96
 SCHOOL SCHOOL - STATE 4.9890 832,593 0 832,593 4,153.81
 SCHOOL - LOCAL 1.5000 832,593 0 832,593 1,248.89
 SCHOOL-BASIC DISC .7480 832,593 0 832,593 622.78
 WATER SWFWMD .3488 832,593 0 832,593 290.41
 CITY CITY OF WILLISTON 5.8627 832,593 0 832,593 4,881.24
 EXEMPTION:NONE
 21.72260 18,086.09

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 9,834.40
 ENVIR-SOLID WASTE (BOCC) ENVIR-SOLID WST 25.00
 NON AD VALOREM ASSESSMENTS: 9,859.40
 COMBINED TAXES & ASSESSMENTS TOTAL: 27,945.49
 06 13 19

PROPERTY: 0008.00 ACRES TRACT 693 FT ON
 ADDR:125 SW 7 ST WIL HWY IN SW1/4 OF NW1/4 DB 90 PAGE
 590 -NEW HOSPITAL- -LESS EAST
 140 FT-
PRIOR YEARS DUE, PLEASE CALL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
121,619.50	121,619.50	121,619.50	121,619.50	121,619.50	121,619.50

HONORABLE MICHELE LANGFORD LEVY COUNTY
 CERTIFICATE BILL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
121,619.50	121,619.50	121,619.50	121,619.50	121,619.50	121,619.50

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 51,621.18 PERCENT:18.00 HONORABLE MICHELE LANGFORD
 INT. 6.0000% 69,998.32 310 SCHOOL ST
 SUBTOTAL: 121,619.50 BRONSON, FL 32621
 BUFFALO BILL LLC
 APPLICATION NO: 2020-000136

YOU PAY: 121,619.50

2015-05076-001-00
 REGIONAL HEALTH PARTNERS LLC
 1850 LAKE POINTE DR
 STE 100

0008.00 ACRES TRACT 693 FT ON HW
 Y IN SW1/4 OF NW1/4 DB 90 PAGE 5
 90 -NEW HOSPITAL- -LESS EAST 140
 FT-

Exhibit “10”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006205-00
 ASSESSED VALUE: 832,593 EXEMPTIONS: * NONE * TAX DISTRICT:
 TAXABLE VALUE: 832,593
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 9.0000 832,593 0 832,593 7,493.34
 SCHOOL SCHOOL - STATE 4.6370 832,593 0 832,593 3,860.73
 SCHOOL - LOCAL 1.5000 832,593 0 832,593 1,248.89
 SCHOOL-BASIC DISC .7480 832,593 0 832,593 622.78
 WATER SWFWMD .3317 832,593 0 170,519 276.17
 CITY CITY OF WILLISTON 5.8627 832,593 0 832,593 4,881.24
 EXEMPTION:NONE
 22.07940 18,383.15

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 9,834.40
 ENVIR-SOLID WASTE (BOCC) ENVIR-SOLID WST 25.00
 NON AD VALOREM ASSESSMENTS: 9,859.40
 COMBINED TAXES & ASSESSMENTS TOTAL: 28,242.55
 06 13 19

PROPERTY: 0008.00 ACRES TRACT 693 FT ON
 ADDR:125 SW 7 ST WIL HWY IN SW1/4 OF NW1/4 DB 90 PAGE
 590 -NEW HOSPITAL- -LESS EAST
 140 FT-
PRIOR YEARS DUE, PLEASE CALL

MARCH,2026	APRIL,2026	MAY,2026	JUNE,2026	JULY,2026	AUGUST,2026
108,826.60	108,826.60	108,826.60	108,826.60	108,826.60	108,826.60

HONORABLE MICHELE LANGFORD LEVY COUNTY
 CERTIFICATE BILL

MARCH,2026	APRIL,2026	MAY,2026	JUNE,2026	JULY,2026	AUGUST,2026
108,826.60	108,826.60	108,826.60	108,826.60	108,826.60	108,826.60

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 46,191.26 PERCENT:18.00 HONORABLE MICHELE LANGFORD
 INT. 6.0000% 62,635.34 310 SCHOOL ST
 SUBTOTAL: 108,826.60 BRONSON, FL 32621
 BUFFALO BILL LLC
 APPLICATION NO: 2020-000136

YOU PAY: 108,826.60

2016-05076-001-00
 REGIONAL HEALTH PARTNERS LLC
 1850 LAKE POINTE DR
 STE 100

0008.00 ACRES TRACT 693 FT ON HW
 Y IN SW1/4 OF NW1/4 DB 90 PAGE 5
 90 -NEW HOSPITAL- -LESS EAST 140
 FT-

Exhibit “11”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00006183-00
 ASSESSED VALUE: 832,593 EXEMPTIONS: * NONE * TAX DISTRICT: TAXABLE VALUE: 832,593
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 9.0000 832,593 0 832,593 7,493.34
 SCHOOL SCHOOL - STATE 4.3170 832,593 0 832,593 3,594.30
 SCHOOL SCHOOL - LOCAL 1.5000 832,593 0 832,593 1,248.89
 SCHOOL-SCHOOL-BASIC DISC .7480 832,593 0 832,593 622.78
 WATER SWFWMD .3131 832,593 0 832,593 260.68
 CITY CITY OF WILLISTON 5.8627 832,593 0 832,593 4,881.24
 EXEMPTION:NONE
 21.74080 18,101.23

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 9,834.40
 NON AD VALOREM ASSESSMENTS: 9,834.40
 COMBINED TAXES & ASSESSMENTS TOTAL: 27,935.63
 06 13 19

PROPERTY: 0008.00 ACRES TRACT 693 FT ON
 ADDR:125 SW 7 ST WIL HWY IN SW1/4 OF NW1/4 DB 90 PAGE
 590 -NEW HOSPITAL- -LESS EAST
 140 FT-

PRIOR YEARS DUE, PLEASE CALL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
93,712.62	93,712.62	93,712.62	93,712.62	93,712.62	93,712.62

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL LEVY COUNTY

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
93,712.62	93,712.62	93,712.62	93,712.62	93,712.62	93,712.62

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 39,776.15 PERCENT:18.00 HONORABLE MICHELE LANGFORD
 INT. 6.0000% 53,936.47 310 SCHOOL ST
 SUBTOTAL: 93,712.62 BRONSON, FL 32621

BUFFALO BILL LLC
APPLICATION NO: 2020-000136

YOU PAY: 93,712.62

2017-05076-001-00
REGIONAL HEALTH PARTNERS LLC
1850 LAKE POINTE DR
STE 100

0008.00 ACRES TRACT 693 FT ON HW
Y IN SW1/4 OF NW1/4 DB 90 PAGE 5
90 -NEW HOSPITAL- -LESS EAST 140
FT-

Exhibit “12”

HONORABLE MICHELE LANGFORD
CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2019-00001685-00
 ASSESSED VALUE: 832,593 EXEMPTIONS: * NONE * TAX DISTRICT:
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES TAXABLE VALUE: 832,593
 COUNTY BOARD OF CO COMMISSIONERS 9.0000 832,593 0 832,593 7,493.34
 SCHOOL SCHOOL - STATE 4.0790 832,593 0 832,593 3,396.15
 SCHOOL - LOCAL 1.5000 832,593 0 832,593 1,248.89
 SCHOOL-BASIC DISC .7480 832,593 0 832,593 622.78
 WATER SWFWMD .2955 832,593 0 832,593 246.03
 CITY CITY OF WILLISTON 6.2500 832,593 0 832,593 5,203.71
 EXEMPTION:NONE
 21.87250 18,210.90

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 12,940.00
 NON AD VALOREM ASSESSMENTS: 12,940.00
 COMBINED TAXES & ASSESSMENTS TOTAL: 31,150.90

06 13 19
 0008.00 ACRES TRACT 693 FT ON
 HWY IN SW1/4 OF NW1/4 DB 90 PAGE
 590 -NEW HOSPITAL- -LESS EAST
 140 FT-

PROPERTY:
 ADDR:125 SW 7 ST WIL

PRIOR YEARS DUE, PLEASE CALL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
88,956.28	88,956.28	88,956.28	88,956.28	88,956.28	88,956.28

HONORABLE MICHELE LANGFORD LEVY COUNTY
 CERTIFICATE BILL

MARCH, 2026	APRIL, 2026	MAY, 2026	JUNE, 2026	JULY, 2026	AUGUST, 2026
88,956.28	88,956.28	88,956.28	88,956.28	88,956.28	88,956.28

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
INT.	6	000%		

FACE AMOUNT 37,757.33 PERCENT:18.00 HONORABLE MICHELE LANGFORD
 INT. 6.0000% 51,198.95 310 SCHOOL ST
 SUBTOTAL: 88,956.28 BRONSON, FL 32621

BUFFALO BILL LLC
 APPLICATION NO: 2020-000136

YOU PAY: 88,956.28

2018-05076-001-00
 REGIONAL HEALTH PARTNERS LLC
 1850 LAKE POINTE DR
 STE 100

0008.00 ACRES TRACT 693 FT ON HW
 Y IN SW1/4 OF NW1/4 DB 90 PAGE 5
 90 -NEW HOSPITAL- -LESS EAST 140
 FT-

Exhibit “13”

HONORABLE MICHELE LANGFORD
 CERTIFICATE BILL

LEVY COUNTY

ACCOUNT NUMBER: CERTIFICATE:2020-00001762-00
 ASSESSED VALUE: 832,593 EXEMPTIONS: * SEE BELOW * TAX DISTRICT: TAXABLE VALUE: 832,593
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 9.0000 832,593 0 832,593 7,493.34
 SCHOOL SCHOOL - STATE 3.8640 832,593 0 832,593 3,217.14
 SCHOOL - LOCAL 1.5000 832,593 0 832,593 1,248.89
 SCHOOL-BASIC DISC .7480 832,593 0 832,593 622.78
 WATER SWFWMD .2801 832,593 60,722 140,005 233.21
 CITY CITY OF WILLISTON 6.5000 832,593 0 832,593 5,411.85
 EXEMPTION:NONE
 21.89210 18,227.21

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 12,940.00
 NON AD VALOREM ASSESSMENTS: 12,940.00
 COMBINED TAXES & ASSESSMENTS TOTAL: 31,167.21

06 13 19

0008.00 ACRES TRACT 693 FT ON
 HWY IN SW1/4 OF NW1/4 DB 90 PAGE
 590 -NEW HOSPITAL- -LESS EAST
 140 FT-
PRIOR YEARS DUE, PLEASE CALL

PROPERTY:
 ADDR:125 SW 7 ST WIL

HONORABLE MICHELE LANGFORD
 CERTIFICATE BILL

LEVY COUNTY

HONORABLE MICHELE LANGFORD
 CERTIFICATE BILL

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
---------	--------	---------	--------------	---------------------------------

INT. 16	000%			
FACE AMOUNT		34,236.07	PERCENT:18.00	HONORABLE MICHELE LANGFORD
INT. 16.5000%		5,648.95		310 SCHOOL ST
SUBTOTAL:		39,885.02		BRONSON, FL 32621
COLLECTOR FEE		6.25		

BUFFALO BILL LLC
 APPLICATION NO: 2020-000136

YOU PAY: 39,891.27

2019-05076-001-00
 REGIONAL HEALTH PARTNERS LLC
 C/O MED EXPRESS, LLC
 ATTENTION: DEVAIAH PAGIDIPATI MD
 OCALA, FL 34471

0008.00 ACRES TRACT 693 FT ON HW
 Y IN SW1/4 OF NW1/4 DB 90 PAGE 5
 90 -NEW HOSPITAL- -LESS EAST 140
 FT-
 *** PAID *** PAID *** PAID ***
 103-2020-0000809.0002

Exhibit “14”

AN APPRAISAL OF
**THE
VACANT WILLISTON REGIONAL
GENERAL HOSPITAL FACILITY
LOCATED AT
125 SW 7TH STREET
CITY OF WILLISTON, FLORIDA**

OUR FILE NUMBER: 20-81514

PREPARED FOR
RYAN K. STUMPHAUZER, AS RECEIVER FOR
COMPLETE BUSINESS SOLUTIONS GROUP, INC. ET AL

AS OF
OCTOBER 29, 2020

BY
STEPHEN D. SHAW, MAI, AI-GRS
CALLAWAY & PRICE, INC.



Callaway & Price, Inc.

Real Estate Appraisers and Consultants

Licensed Real Estate Brokers

www.callawayandprice.com

Please respond to the South Florida office
E-Mail: s.shaw@callawayandprice.com

SOUTH FLORIDA

1410 Park Lane South
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Cert Gen RZ1192
s.shaw@callawayandprice.com

Robert A. Callaway, MRICS
Cert Gen RZ2461
r.callaway@callawayandprice.com

TREASURE COAST

1803 South 25th Street
Suite 1
Fort Pierce, FL 34947
Phone (772) 464-8607
Fax (772) 461-0809

Stuart
Phone (772) 287-3330
Fax (772) 461-0809

Stephen G. Neill, Jr., MAI
Cert Gen RZ2480
s.neill@callawayandprice.com

SPACE COAST

1120 Palmetto Avenue
Suite 1
Melbourne, FL 32901
Phone (321) 726-0970
Fax (321) 726-0384

Curtis L. Phillips, MAI
Cert Gen RZ2085
c.phillips@callawayandprice.com

CENTRAL FLORIDA

2816 E. Robinson Street
Orlando, FL 32803
Phone (321) 726-0970
Fax (321) 726-0384

Curtis L. Phillips, MAI,
Cert Gen RZ2085
c.phillips@callawayandprice.com

November 20, 2020

Mr. Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC
One Biscayne Boulevard, Suite 1600
Miami, Florida 33131

Dear Mr. Stumphauzer:

We have made an investigation and analysis of the vacant Williston Regional General hospital facility located at 125 SW 7th Street in the City of Williston, Levy County, Florida 32696.

The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. There are also two, one-story medical office buildings containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet. The main hospital facility was built in 1980/1999 according to the Levy County Property Appraiser's Office and is in fair to poor condition, in our opinion. The 40-bed facility had operating troubles for several years prior to closing on or near June 2019. It has been vacant since with little to no maintenance occurring over that time frame. The Subject Property will be further described both narratively and legally within the following Appraisal Report.

The purpose of this investigation and analysis was to provide our opinion of the Market Value of the Fee Simple Estate of the Subject Property "As Is" as of October 29, 2020.

Mr. Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC
November 20, 2020
Page 2

This report has been prepared for our client and intended user, Mr. Ryan K. Stumphauzer, as Receiver for Complete Business Solutions Group, Inc. et al, c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC. The intended use was to assist the client for internal purposes. The scope of work performed is specific to the needs of the intended user and the intended use. No other use is intended, and the scope of work may not be appropriate for other uses.

The scope of work performed included a complete analysis of the Subject Property. A detailed scope of work description can be found in the body of this report.

The global outbreak of a "novel coronavirus" known as COVID-19 was officially declared a pandemic by the World Health Organization (WHO). The pandemic and subsequent shutdown of the economy has had a negative effect on the national and local economy. The reader is cautioned and reminded that the data presented in this appraisal report is considered the most relevant as of the date of value, however in some cases occurred before this outbreak. While the medical services industry has seen some negative impacts due to the cancellations of some elective services, it would be expected that these services would continue their normal operations once the pandemic subsides.

Given the unknown future impact that COVID-19 might have on the real estate market, we recommend that our client keep the valuation of this property under frequent review. Further, as such, less certainty and a higher degree of caution should be attached to our valuation than would normally be the case.

Based upon the scope of the assignment, our investigation and analysis of the information contained within this report, as well as our general knowledge of real estate valuation procedures and market conditions, it is our opinion that the Market Value of the Fee Simple Estate of the Subject Property "As Is" as of October 29, 2020 was:

\$1,500,000

The market value reported herein assumes that all taxes and assessments have been paid and assumes a fee simple interest. As will be discussed in the Property Data Section of the report, there are delinquent property taxes due on the Subject Property totaling approximately \$464,000+/- . There was reported to be an additional outstanding balance owed to the City of Williston for unpaid utilities.

Mr. Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC
November 20, 2020
Page 3

A description of the property appraised, together with an explanation of the valuation procedures utilized, is contained in the body of the attached report. For your convenience, an Executive Summary follows this letter. Your attention is directed to the Limiting Conditions and underlying assumptions upon which the value conclusions are contingent.

Respectfully submitted,

CALLAWAY & PRICE, INC.

Stephen D. Shaw
MAI, AI-GRS

Digitally signed by Stephen D. Shaw, MAI, AI-GRS
DN: cn=Stephen D. Shaw, MAI, AI-GRS,
o=Cert Gen RZ1192, ou,
email=s.shaw@callawayandprice.com, c=US
Date: 2020.11.20 15:04:07 -05'00'

Stephen D. Shaw, MAI, AI-GRS
Cert Gen RZ1192

James H.
Mader

Digitally signed by James H. Mader
DN: cn=James H. Mader, o=Cert Gen
RZ2419, ou,
email=j.mader@callawayandprice.com,
c=US
Date: 2020.11.20 15:05:25 -05'00'

James H. Mader, Associate Appraiser
Cert Gen RZ832

SDS/JHM/js/20-81514
Attachments



Executive Summary

PROPERTY TYPE : Acute care hospital and medical offices

LOCATION : Southeast corner of SW 7th Street and SW 1st Avenue, in the City of Williston, Levy County, Florida 32696. Its street address is 125 SW 7th Street

DATE OF VALUATION : October 29, 2020

DATE OF REPORT : November 20, 2020

PROPERTY DESCRIPTION:

LAND : The Subject site is irregular in shape and contains 334,540+/- square feet, or approximately 7.68 acres, more or less, according to the Levy County Property Appraiser's Office

BUILDING : The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. There are also two, one-story medical office buildings containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet. The main hospital facility was built in 1980/1999 according to the Levy County Property Appraiser's Office and is in poor condition, in our opinion. The two medical office buildings were built in 2000/2001 according to the Levy County Property Appraiser's Office and were in average condition, in our opinion

ZONING : C-2, Commercial Intensive, by the City of Williston, Florida

LAND USE PLAN : Public/Quasi Public, by the City of Williston, Florida

HIGHEST AND BEST USE : Continued use of existing improvements



Executive Summary

VALUE INDICATIONS:

COST APPROACH : \$1,550,000

SALES COMPARISON
APPROACH : \$1,500,000

INCOME CAPITALIZATION
APPROACH : N/A

MARKET VALUE OF THE
FEE SIMPLE ESTATE OF
THE SUBJECT PROPERTY "AS IS"
AS OF OCTOBER 29, 2020 : \$1,500,000



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ADDENDA

Engagement Letter

Qualifications:

 Stephen D. Shaw, MAI, AI-GRS

 James H. Mader, Associate Appraiser



Certification

CERTIFICATION

We certify that, to the best of our knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. We have no present or prospective interest in the property that is the subject of this report, and we have no personal interest with respect to the parties involved.
4. We have not performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
5. We have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
6. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
7. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal. Further, this appraisal assignment was not made, nor was the appraisal rendered on the basis of a requested minimum valuation, specific valuation, or an amount which would result in approval of the loan.
8. The analyses, opinions, and conclusion were developed, and this report was prepared, in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP) and The Interagency Appraisal and Evaluation Guidelines, December 10, 2010.
9. Stephen D. Shaw, MAI, AI-GRS made a personal inspection (interior and exterior) of the property that is the subject of this report. James H. Mader is signing as having not inspected the Subject Property.
10. No one provided significant real property appraisal assistance to the persons signing this certification.



Certification

11. The use of this report is subject to the requirements of the State of Florida relating to review by the Florida Real Estate Appraisal Board.
12. This appraisal assignment was not based on a requested minimum valuation, a specific valuation, or the approval of a loan.
13. The reported analyses, opinions and conclusions were developed, and this report was prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
14. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
15. As of the date of this report, Stephen D. Shaw, MAI, AI-GRS has completed the continuing education program for Designated Members of the Appraisal Institute.

**Stephen D.
Shaw, MAI, AI-
GRS**

Digitally signed by Stephen D. Shaw,
MAI, AI-GRS
DN: cn=Stephen D. Shaw, MAI, AI-
GRS, o=Cert Gen RZ1192, ou,
email=s.shaw@callawayandprice.com
, c=US
Date: 2020.11.20 15:04:30 -05'00'

Stephen D. Shaw, MAI, AI-GRS
Cert Gen RZ1192

**James H.
Mader**

Digitally signed by James H. Mader
DN: cn=James H. Mader, o=Cert Gen
RZ2419, ou,
email=j.mader@callawayandprice.co
m, c=US
Date: 2020.11.20 15:04:56 -05'00'

James H. Mader, Associate Appraiser
Cert Gen RZ832



General Assumptions and Limiting Conditions

GENERAL ASSUMPTIONS

1. Unless otherwise stated, the value appearing in this appraisal represents the opinion of the Market Value or the Value Defined AS OF THE DATE SPECIFIED. Market Value of real estate is affected by national and local economic conditions and consequently will vary with future changes in such conditions.
2. The value opinion in this appraisal report is gross, without consideration given to any encumbrance, restriction or question of title, unless specifically defined.
3. It is assumed that the title to the premises is good; that the legal description is correct; that the improvements are entirely and correctly located on the property described and that there are no encroachments on this property, but no investigation or survey has been made.
4. No responsibility is assumed for matters legal in nature, nor is any opinion of title rendered. No right to expert testimony is included, unless other arrangements have been completed. In the performance of our investigation and analysis leading to the conclusions reached herein, the statements of others were relied on. No liability is assumed for the correctness of these statements; and, in any event, the appraiser's total liability for this report is limited to the actual fee charged.
5. No rights to expert witness testimony, pre-trial or other conferences, depositions, or related services are included with this appraisal. If as a result of this appraisal process Callaway and Price, Inc., or any of its principals, its appraisal consultants or experts are requested or required to provide any litigation services, such shall be subject to the provisions of the engagement letter or, if not specified therein, subject to the reasonable availability of Callaway and Price, Inc. and/or said principals or appraisers at the time and shall further be subject to the party or parties requesting or requiring such services paying the then applicable professional fees and expenses of Callaway and Price, Inc. either in accordance with the engagement letter or arrangements at the time, as the case may be.
6. Any material error in any of the data relied upon herein could have an impact on the conclusions reported. We reserve the right to amend conclusions reported if made aware of such error. Accordingly, the client-addressee should carefully review all assumptions, data, relevant calculations, and conclusion within 30 days of delivery of this reported and should immediately notify us of any questions or errors.



General Assumptions and Limiting Conditions

7. The market value reported herein assumes that all taxes and assessments have been paid and assumes a fee simple interest unless otherwise reported. The body of the report will define the interest appraised if it differs. As will be discussed in the Property Data Section of the report, there are delinquent property taxes due on the Subject Property totaling approximately \$464,000+/-.
8. Neither all nor any part of the contents of this report (especially any conclusions, the identity of the appraiser or the firm with which he is connected, or any reference to the Appraisal Institute or any of its designations) shall be disseminated to the public through advertising media, public relations media, news media, sales media or any other public means of communication without our prior written consent and approval.
9. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures which would render it more or less valuable. The appraiser assumes no responsibility for such conditions or the engineering which might be required to discover these factors.
10. Our opinion of value was based on the assumption of competent marketing and management regarding the property. If there is no competent marketing and management, then the market value opinion herein may not apply.
11. Typically, the best indication of site size and boundaries is a boundary survey. We were not provided a survey on the Subject, and the site size utilized in this appraisal was taken from the Levy County Property Appraiser's Office.



General Assumptions and Limiting Conditions

LIMITING CONDITIONS

1. No hypothetical conditions are part of this appraisal assignment.
2. No extraordinary assumptions are part of this appraisal assignment.
3. Unless otherwise stated in this report, the existence of hazardous substances, including without limitation stachybotrys chartarum (mold), asbestos, polychlorinated biphenyls, petroleum leakage, or agricultural chemicals, which may or may not be present on the property, or other environmental conditions, was not called to the attention of, nor did the appraisers become aware of such during their inspection. The appraisers have no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraisers, however, are not qualified to test for such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde foam insulation, or other hazardous substances or environmental conditions, may affect the value of the property, the value estimated is predicated on the assumption that there is no such proximity thereto that would cause a loss in value. We are unaware of very wet conditions that may have existed for days or weeks which are required to grow mold. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them.
4. The Americans with Disabilities Act ("ADA") became effective January 26, 1992. The appraisers have not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property, together with a detailed analysis of the requirements of the ADA, could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this fact could have a negative effect upon the value of the property. Since the appraisers have no direct evidence relating to this issue, possible noncompliance with the requirements of ADA in estimating the value of the property has not been considered.
5. While we did perform an interior inspection of the property, no electrical power was available and many areas of the main hospital building were dark and hard to observe. There was standing water in the eastern portion of the building from what appeared to be a significant roof leak. Mold was also present on some of the walls in the building. Should there be significant damage to the building that was not readily observable during our inspection, the value conclusion reached herein may be subject to revision.



Subject Photos



VIEW OF MAIN HOSPITAL FACILITY



VIEW OF MAIN HOSPITAL FACILITY



Subject Photos



REAR VIEW OF MAIN HOSPITAL FACILITY



VIEW OF MAIN HOSPITAL FACILITY



Subject Photos



TYPICAL INTERIOR VIEW OF MAIN HOSPITAL FACILITY



TYPICAL INTERIOR VIEW OF MAIN HOSPITAL FACILITY



Subject Photos



TYPICAL INTERIOR VIEW OF MAIN HOSPITAL FACILITY



TYPICAL INTERIOR VIEW OF MAIN HOSPITAL FACILITY



Subject Photos



TYPICAL INTERIOR VIEW OF MOLD IN MAIN HOSPITAL FACILITY



TYPICAL INTERIOR VIEW OF MOLD IN MAIN HOSPITAL FACILITY



Subject Photos



TYPICAL VIEW OF MEDICAL OFFICE BUILDINGS



TYPICAL VIEW OF MEDICAL OFFICE BUILDINGS



Subject Photos



TYPICAL UP CLOSE VIEW OF MEDICAL OFFICE BUILDINGS



TYPICAL UP CLOSE VIEW OF MEDICAL OFFICE BUILDINGS



Subject Photos



TYPICAL INTERIOR VIEW OF MEDICAL OFFICE BUILDINGS



TYPICAL INTERIOR VIEW OF MEDICAL OFFICE BUILDINGS



Subject Photos



TYPICAL INTERIOR VIEW OF MEDICAL OFFICE BUILDINGS



TYPICAL INTERIOR VIEW OF MEDICAL OFFICE BUILDINGS



Subject Photos



LOOKING NORTH ALONG SW 7TH STREET WITH SUBJECT AT RIGHT



LOOKING SOUTH ALONG SW 7TH STREET WITH SUBJECT AT LEFT



Subject Photos



AERIAL PHOTO



Definition of the Appraisal Problem

DEFINITION OF THE APPRAISAL PROBLEM

Purpose, Date of Value, and Interest Appraised

The purpose of this investigation and analysis was to provide our opinion of the Market Value of the Fee Simple Estate of the Subject Property "As Is" as of October 29, 2020.

Intended Use and User of Appraisal

This report has been prepared for our client and intended user, Mr. Ryan K. Stumphauzer, as Receiver for Complete Business Solutions Group, Inc. et al, c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC. The intended use was to assist the client for internal purposes. The scope of work performed is specific to the needs of the intended user and the intended use. No other use is intended, and the scope of work may not be appropriate for other uses.

Legal Description

A TRACT OF LAND IN THE SW 1/4 OF NW 1/4 OF SECTION 6, TOWNSHIP 13 SOUTH, RANGE 19 EAST, IN THE CITY OF WILLISTON, BEING A PORTION OF THAT PARCEL DESCRIBED IN DEED BOOK 90, PAGE 590 OF THE PUBLIC RECORDS OF LEVY COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHWEST CORNER OF THE SW 1/4 OF NW 1/4 OF SECTION 6-13-19; RUN THENCE NORTH, ALONG THE WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 1043.30 FEET TO A POINT IN THE SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE; RUN THENCE N 79°57'52" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 58.19 FEET TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 41 TO ESTABLISH THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING, RUN THENCE N 79°57'52" E, ALONG SAID SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE, A DISTANCE OF 570.34 FEET; RUN THENCE SOUTH PARALLEL TO SAID WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 814.89 FEET; RUN THENCE N 87°49'25" W, 571.18 FEET TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 41; RUN THENCE N 00°45'24" E, ALONG THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 41, A DISTANCE OF 693.67 FEET TO THE POINT OF BEGINNING. LESS AND EXCEPT THE EAST 140 FEET THEREOF; AND LESS AND EXCEPT THE SOUTH 50 FEET FOR ROAD RIGHT OF WAY; AND LESS AND EXCEPT THE FOLLOWING DESCRIBED PARCEL:



Definition of the Appraisal Problem

FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHWEST CORNER OF THE SW 1/4 OF NW 1/4 OF SECTION 6-13-19; RUN THENCE NORTH, ALONG THE WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 1043.30 FEET TO A POINT IN THE SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE; RUN THENCE N 79°57'52" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 191.92 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE N 79°57'59" E, 213.74 FEET; THENCE S 00°03'51" E, 77.27 FEET; THENCE S 85°38'40" W, 211.59 FEET; THENCE N 00°25'49" E, 56.09 FEET TO CLOSE ON THE POINT OF BEGINNING.

Source: Certificate of Title recorded in Official Record Book 1532, Page 872, Public Records of Levy County, Florida

Market Value

"As defined in the Agencies' appraisal regulations, the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition are the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- a. Buyer and seller are typically motivated;
- b. Both parties are well informed or well advised, and acting in what they consider their own best interests;
- c. A reasonable time is allowed for exposure in the open market;
- d. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- e. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

Source: The Interagency Appraisal and Evaluation Guidelines, Federal Register, Volume 75, No. 237, December 10, 2010, Pgs. 61-62.



Definition of the Appraisal Problem

Fee Simple Estate

The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute, defines Fee Simple Estate on page 90 as follows:

"Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat."

Exposure Time

The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute, defines Exposure Time on page 83 as follows:

1. "The time a property remains on the market."
2. "The estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal. Exposure time is a retrospective opinion based on an analysis of past events assuming a competitive and open market."

There is a requirement under Standard Two to report exposure time according to the latest USPAP publication. "Exposure Time" is different for various types of property under different market conditions.

We have reviewed the exposure time on sales of similar properties from our database. As in most markets, properties that are priced competitively and marketed professionally will sell before others which are not. Prior to the outbreak of the COVID-19 virus, it is our opinion that the Subject Property would have had a marketing period of 12-18 months. However, this pandemic has created a great deal of market uncertainty and there is a real possibility that the marketing time could take more than 18-24 months, provided adequate financing is available, the property is listed for sale at market value and is marketed by a competent brokerage firm.



Scope of Work

SCOPE OF WORK

According to the 14th Edition of The Appraisal of Real Estate, page 38, "Scope of work encompasses all aspects of the valuation process, including which approaches to value will be used; how much data is to be gathered, from what sources, from which geographic area, and over what time period; the extent of the data verification process; and the extent of property inspection, if any.

The scope of work decision is appropriate when it allows the appraiser to arrive at credible assignment results and is consistent with the expectations of similar clients and the work that would be performed by the appraiser's peers in a similar situation."

The first step in the appraisal process involved defining the appraisal problem which included the purpose and date of value, determining the interest being appraised, intended use and user of the appraisal, and identifying the real estate (legal description). This step also determined if the appraisal were subject to any extraordinary assumptions or hypothetical conditions.

The next step involved the inspection of the Subject Property in October 2020 by Stephen D. Shaw, MAI, AI-GRS (See Limiting Condition # 5) . James H. Mader did not make an on-site inspection. The inspection allowed us to understand the physical components of the Subject Property. In addition to the inspection of the Subject Property, we also began the data-collection process and, subsequently, an analysis of the factors that affect the market value of the Subject Property, including a market area analysis, neighborhood analysis, and property data analysis. We gathered and reviewed information from the Levy County Property Appraiser's Office, the City of Williston Planning and Zoning Department and the client.

The third step in the process was to determine the Highest and Best Use of the Subject Property as vacant and as improved. Through the Highest and Best Use analysis, we determined the issues that have an effect on the final opinion of value. To determine the Highest and Best Use, we relied on information obtained from the data-collection process.

The fourth step was the application of the appropriate approaches to value. Three conventional approaches to value are typically utilized in the valuation of real estate. They are the Cost, Sales Comparison and Income Capitalization Approaches. *No approaches were specifically omitted from this appraisal by the client.*

The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. There are also two, one-story modular metal medical office buildings containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet.



Scope of Work

The main hospital facility was built in 1980/1999 according to the Levy County Property Appraiser's Office and is in poor condition, in our opinion. The hospital building has been vacant for approximately The two medical office buildings were built in 2000/2001 according to the Levy County Property Appraiser's Office and were in average condition, in our opinion.

The prior owner/operator of the Subject had been in possession of the property since August 2013 when it was acquired through a transfer of the property which was part of bankruptcy proceedings. As far as we could determine, the Subject had struggled to remain financially viable for several years prior to this transfer and it also struggled financially since that time. The hospital operations were reduced over time from 2015 to 2019, when the hospital's license was not renewed and it was closed in June 2019. At the time of its closure, the owners of the hospital owned significant back real estate taxes as well as utility bill debt to the City of Williston.

While the Subject is physically a hospital, it is unclear whether it can be financially viable in the City of Williston. There are major and much larger hospitals within a 30-minute drive (Ocala and Gainesville), which are fully staffed and open 24 hours, 365 days a year. Demand for full time hospital operations in Williston are limited as shown by the hospital's financial struggles over the years. While a hospital use would benefit the community, it may need municipal help in order to be viable. While we will consider the Subject's current use in our analysis, we will also consider that alternative uses may be likely in the future.

In our opinion, the Subject is a Special Purpose property since it was designed for hospital/medical purposes. The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute defines a Special Purpose property on page 217 as follows:

"A property with a unique physical design, special construction materials, or a layout that particularly adapts its utility to the use for which it was built; also called *special design property*."

The Cost Approach has as its premise the valuation of the site by direct comparison with similar sites which have recently sold, and the addition of the depreciated cost to replace the improvements. This approach is usually the most pertinent appraisal method in the valuation of special purpose properties like the Subject. The estimate of land value is accomplished by means of the Sales Comparison Approach (see below).



Scope of Work

The Sales Comparison Approach has as its premise a comparison of the Subject Property with others of similar design, utility and use that have sold in the market in the recent past. To indicate a value for the Subject Property, adjustments are made to the comparables to account for differences from the Subject. In this instance we have included sales of hospitals in small towns throughout the State as well a vacant non-operating hospital in order to determine the value via this approach. We have also included alternative medical related use sales which were included to reflect the possibility that the property could be used for alternative use. The Sales Comparison Approach was performed and the quantity and quality of the data used in this approach was considered to render a generally reliable indication of value for the Subject Property.

The Income Capitalization Approach converts anticipated future benefits of property ownership into an estimate of value. The Income Capitalization Approach, as used for investment properties, has as its premise the estimation of the amount of net income the Subject Property could generate, which when capitalized by a rate which reflects the market return on investments for similar properties, produces a value indication by this approach. In our opinion, the Subject is not an income property in the truest sense, and we have not performed the Income Capitalization Approach. Further, the lack of comparable data, and the fact that similar facilities are often owner occupied due to their specialized nature renders this approach inconsequential, in our opinion.

The approaches utilized are then correlated into a final estimate of Market Value of the Fee Simple Estate of the Subject. This reconciliation is a weighting of the strengths and weaknesses of each approach. The methodology of the value techniques utilized is described in detail within the following sections of this report along with the appropriate analysis of each as it applies to the Subject Property.

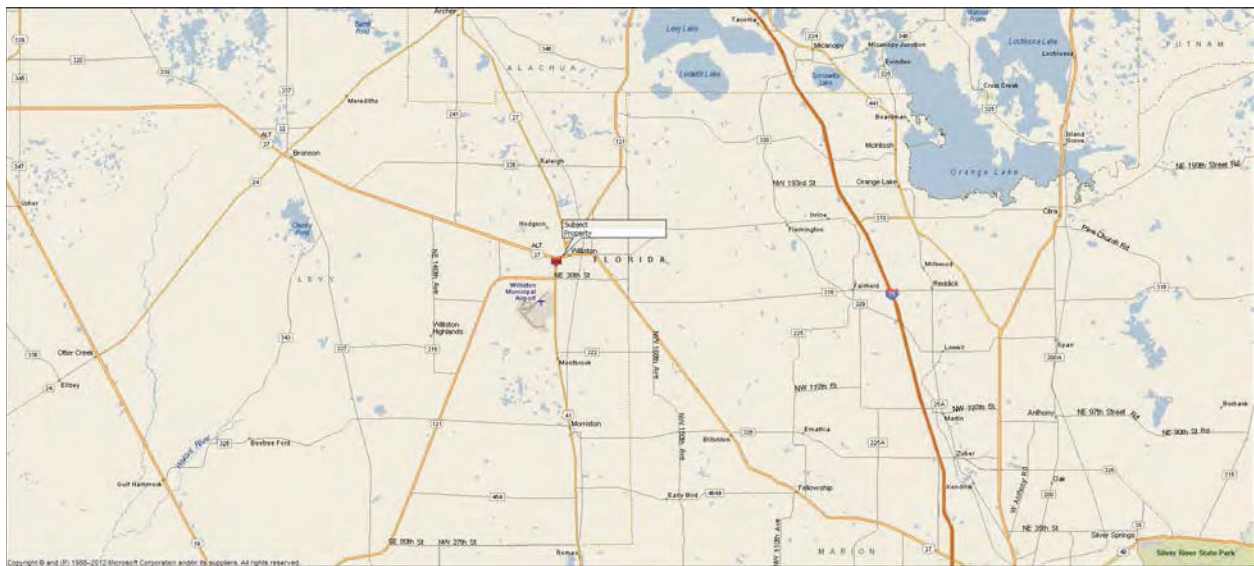


Neighborhood Data

NEIGHBORHOOD DATA

The relationship of the Subject Property with surrounding properties forms the basis of neighborhood analysis. The Appraisal of Real Estate, 14th Edition on page 165 states: "The boundaries of market areas, neighborhoods, and districts identify the areas that influence a subject property's value. These boundaries may coincide with observable changes in land use or demographic characteristics. Physical features such as structure types, street patterns, terrain, vegetation, and lot sizes help to identify land use districts. Transportation arteries (highways, major streets, and railroads), bodies of water (rivers, lakes, and streams), and changing elevation (hills, mountains, cliffs, and valleys) can also be significant boundaries."

In the case of this appraisal assignment, neighborhood boundaries are identified by physical boundaries and surrounding land uses. The Subject neighborhood is considered to include the eastern half of Levy County Florida, specifically the properties situated in and around the City of Williston, Florida.



Access to and through the neighborhood is provided by U.S. Highway 27, State Road 121, U.S. Highway 41 and County Road 40. U.S. Highway 27 is the major north/south roadway in the area connecting to several adjacent counties. State Road 121 is an east/west highway, which is a mostly two-lane asphalt-paved road, extends across Levy County connecting with U.S. Highway 19.

The City of Williston is located in Levy County, within the northwestern portion of the State of Florida, southwest of the City of Gainesville and northwest of the City of Ocala, Florida. It features natural resources including the famous diving springs of "Devils Den" and "Blue Grotto". As of 2018, it had an estimated population of 2,718 persons.



Neighborhood Data

Agriculture has always been, and continues to be, a stable force and a major contributor to the economy of this area. The majority of the farms in this area are Peanuts and Silage. Also prevalent in this area are cattle ranches, dairies and poultry farms.

As noted, Levy County is predominantly rural in nature, with most of the commercial development located within the city limits of Williston, along East and West Noble Avenue (US Highway 27). The area is served by typical retail-type development including a grocery store, fast food restaurant, auto parts stores and gas stations. Residential development is also primarily located within the city limits and is predominantly single family in nature.

Other notable development in the neighborhood includes the Williston Municipal Airport located southwest of the Subject Property. Williston Municipal Airport is a city-owned, public-use airport located two nautical miles southwest of the central business district of Williston. Commonly referred to as Williston Airport, it is located 23 miles southwest of Gainesville Regional Airport. Opened in 1974 for public use, it does not have a control tower. This airport is included in the National Plan of Integrated Airport Systems for 2011–2015, which categorized it as a general aviation airport. The Williston Industrial park surrounds the airport.

Conclusion

The Subject neighborhood is an established agricultural area of Levy County, with adequate supporting commercial and residential areas. There are no indications that the character of the neighborhood will change in the foreseeable future and that agricultural uses will remain dominant, in our opinion.

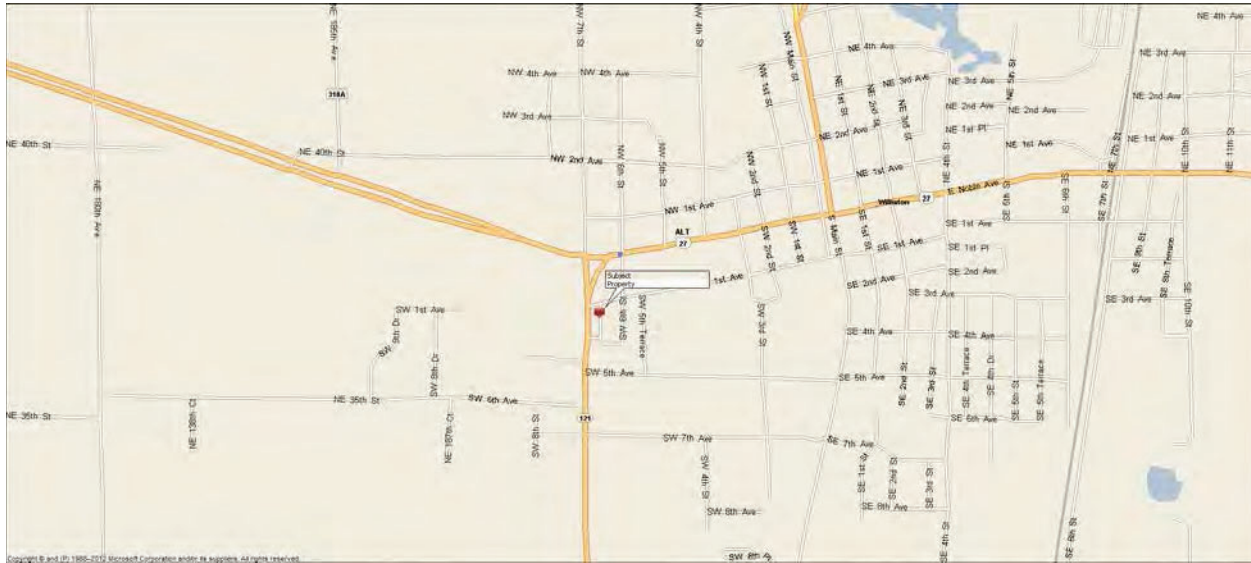


Property Data

PROPERTY DATA

Location

The Subject Property is located at the southeast corner of SW 7th Street and SW 1st Avenue, in the City of Williston, Levy County, Florida 32696. Its street address is 125 SW 7th Street.



Zoning

The Subject Property is zoned C-2, Commercial Intensive, by the City of Williston County, Florida. This district is intended to include lands suited by topography and other natural conditions for urban development and which are provided with a full range of public services, including sewer, water, fire protection, and arterial streets, or are intended to be provided with such services in the near future. This district is intended to encourage those types of development which require large quantities of retail space which are not available in the downtown business area. The allowable uses in this district shall not be limited to those enumerated as permitted uses and structures or special permitted uses; however, all uses shall be similar in character. Also, uses similar to those specified in the district shall not be dangerous or detrimental to persons living or working in the vicinity, or to the public welfare, nor shall they impair the use, enjoyment or value of any property in the district. This district permits a variety of commercial uses, including the current use of the site as a hospital facility. Alternative uses such as nursing homes, medical clinics and other medical uses are also permitted.

Land Use Plan

The Subject Property is designated Public/Quasi Public, by the City of Williston, Florida, to accommodate the existing use as a hospital facility.



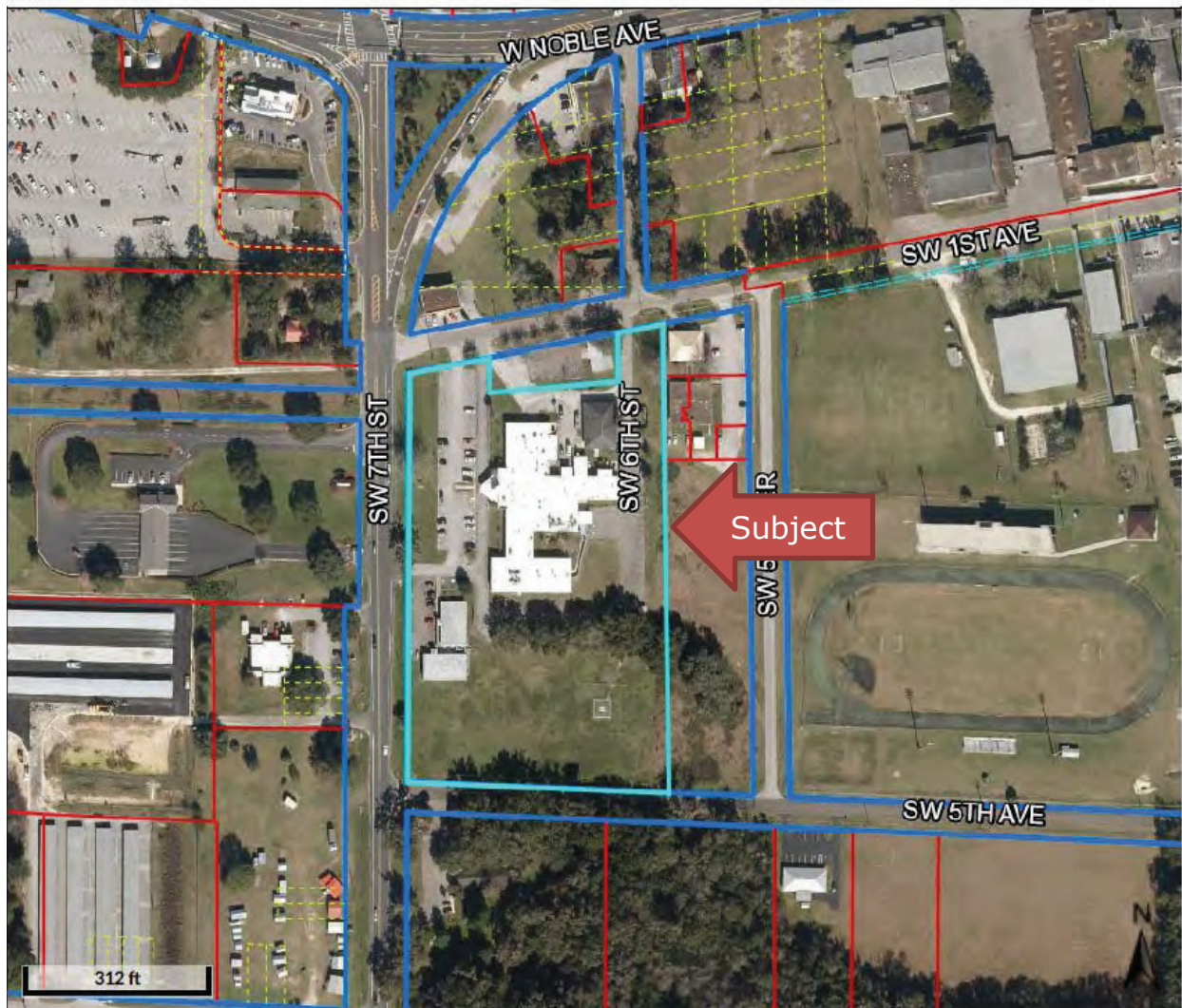
Property Data

Easements and Deed Restrictions

We have not been provided a title search for the Subject Property. Based upon our inspection of the property records, no adverse deed restrictions or easements were noted.

Site Size, Shape and Access

The Subject site is irregular in shape and contains 334,540+/- square feet, or approximately 7.68 acres, more or less, according to the Levy County Property Appraiser's Office. A survey on the property was not available. Access to the site is available from SW 7th Street and SW 1st Avenue.





Property Data

Utilities

Water and sewer service are provided to the Subject by City of Williston Utilities Department. Telephone service is available from several providers (including Xfinity, HughesNet and Century Link) and electricity from Duke Energy.

Topography

The Subject site is level and at grade of the surrounding roadways. There were no apparent drainage problems noted upon inspection.

Census Tract

Address: 126 SW 7TH ST, WILLISTON, FL, 32808
 MSA: 23540 - GAINESVILLE, FL
 State: 12 - FLORIDA
 County: 075 - LEVY COUNTY
 Tract Code: 9708.00

Summary Census Demographic Information

Tract Income Level	Moderate
Underserved or Distressed Tract	No
2020 FFIEC Estimated MSA/MD/non-MSA/MD Median Family Income	\$85,600
2020 Estimated Tract Median Family Income	\$45,362
2010 Tract Median Family Income	\$41,500
Tract Median Family Income %	69.15
Tract Population	4189
Tract Minority %	44.40
Tract Minority Population	1860
Owner-Occupied Units	962
1- to 4- Family Units	1508

Census Income Information

Tract Income Level	Moderate
2010 MSA/MD/statewide non-MSA/MD Median Family Income	\$80,014
2020 FFIEC Estimated MSA/MD/non-MSA/MD Median Family Income	\$85,600
% below Poverty Line	19.67
Tract Median Family Income %	69.15
2010 Tract Median Family Income	\$41,500
2020 Estimated Tract Median Family Income	\$45,362
2010 Tract Median Household Income	\$37,128

Census Population Information

Tract Population	4189
Tract Minority %	44.40
Number of Families	1004
Number of Households	1474
Non-Hispanic White Population	2329
Tract Minority Population	1860
American Indian Population	0
Asian/Hawaiian/Pacific Islander Population	68
Black Population	1460
Hispanic Population	216
Other/Two or More Races Population	116

Census Housing Information

Total Housing Units	1615
1- to 4- Family Units	1508
Median House Age (Years)	32
Owner-Occupied Units	962
Renter Occupied Units	512
Owner Occupied 1- to 4- Family Units	962
Inside Principal City?	NO
Vacant Units	141



Property Data

Flood Hazard Zone

Flood Report

Address (from parcels)	125 SW 7 ST
FEMA Data Source	DFIRM - Digital Flood Information Rate Map
Inside Special Flood Hazard Area?	OUTSIDE SPECIAL FLOOD HAZARD AREA
Risk Level	MODERATE TO LOW RISK AREAS
Flood Zone(s)	X
Description(s)	X - OUTSIDE FLOODPLAIN
Base Flood Elevation	-9999.000000000
NFIP Community Name	CITY OF WILLISTON
County	LEVY
State	Florida
NFIP Community Number	120393
NFIP Map Number or Community Panel Number	12075C0240F
Inside CBRA?	FALSE
CBRA Type	N/A
Map Panel Effective Date	11/2/2012
LOMA/LOMR (yes/no)	UNKNOWN - check map
LOMA/LOMR Date	UNKNOWN - check map



Assessed Value and Taxes

Assessed Value and Taxes 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514			
Parcel ID #	Allocations	2020 Assessed Value	2020 Taxes
507600100	Land	N/A	
	Improvements	N/A	
	Total	\$915,852	\$52,189



Property Data

According to the Levy County Tax Collectors office, the Subject’s 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 real estate taxes are delinquent. Reportedly, tax certificates have been issued. Below is a summary of the current back taxes owed which totaled \$463,753+\. This amount changes monthly. We suggest interested parties contact the Levy County Tax Collector for more information.

Tax Roll Property Summary								Click here for help
Account Number	05076-001-00			Type	REAL ESTATE			
Address	125 SW 7 ST WIL			Status				
Sec/Twn/Rng	Subdivision							
Year	Roll	Account Number	Status	Date Paid	Amount Paid	Balance Due	Pay Online	
2018	CER	2019-00001685-00	UNPAID			43,993.54	<input type="checkbox"/> Certificate	
2017	CER	2019-00006183-00	UNPAID			46,345.46	<input type="checkbox"/> Certificate	
2016	CER	2019-00006205-00	UNPAID			53,819.07	<input type="checkbox"/> Certificate	
2015	CER	2019-00006368-00	UNPAID			60,144.92	<input type="checkbox"/> Certificate	
2014	CER	2019-00006559-00	UNPAID			67,153.47	<input type="checkbox"/> Certificate	
2013	CER	2019-00006566-00	UNPAID			74,437.25	<input type="checkbox"/> Certificate	
2012	CER	2019-00006574-00	UNPAID			80,536.04	<input type="checkbox"/> Certificate	
2019	R	2019 05076-001-00	CER SOLD	05/2020			Tax Bill	
2019	CER	2020-00001762-00	UNPAID			37,323.57	<input type="checkbox"/> Certificate	

Property History

No title history was provided, nor was a title search performed by this office. According to the Levy County Property Appraiser's Office, the owner of record for the Subject is Complete Business Solutions Group, Inc. It has been under this ownership since March 30, 2020 when the current owner acquired the Subject via foreclosure proceedings. The Certificate of Title was recorded in Official Record Book 1532, Page 872, of the Public Records of Levy County, Florida. To the best of our knowledge, the Subject is not listed for sale or under contract as of the appraisal date.

The prior owner/operator of the Subject had been in possession of the property since August 2013 when it was acquired through a transfer of the property which was part of bankruptcy proceedings. As far as we could determine, the Subject had struggled to remain financially viable for several years prior to this transfer and it also struggled financially since that time. The hospital operations were reduced over time from 2015 to 2019, when the hospitals license was not renewed, and it was closed in June 2019. At the time of its closure, the owners of the hospital owned significant back real estate taxes as well as utility bill debt to the City of Williston.



Description of Improvements

DESCRIPTION OF IMPROVEMENTS

The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. It had been licensed for 40 beds. There are also two, one-story medical office buildings containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet. The main hospital facility was built in 1980/1999 according to the Levy County Property Appraiser's Office and is in poor condition, in our opinion. Since its closure in June 2019, there has been little maintenance at the property and it is in generally fair to poor condition. During our inspection there was standing water in the eastern portion of the building, which suggested a significant roof leak.

Main Hospital



In addition to the main hospital, there are two modular metal medical office buildings were built in 2000/2001. These buildings are in average condition, in our opinion



Description of Improvements



Land Improvements

The area of the site not occupied by the building or paving is sparsely landscaped and sodded grass. Parking is provided by an asphalt paved area marked for a total of 125+/- parking spaces. Parking appeared adequate at the time of inspection, with much of the paving in fair to poor condition. Additional improvements consist of a helicopter helipad, and an emergency backup generator (we are not sure whether it is operable). The site improvements were observed to be in average to poor condition, in our opinion.

Building Improvements

Type of Building : Hospital and medical office

Date of Construction : Main hospital was built in phases from 1980 to 1999. The medical office buildings were built in 2000 to 2001 according to the Levy County Property Appraiser's Office

Height : One-story



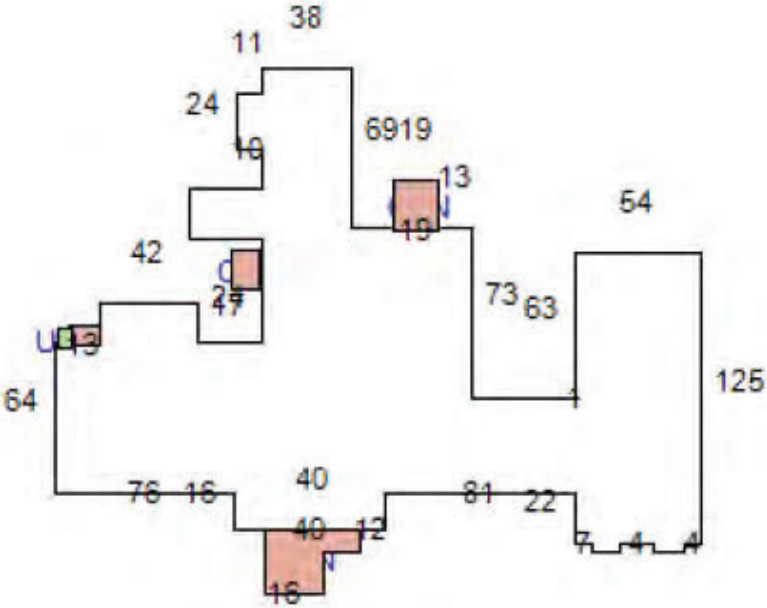
Description of Improvements

Type of Construction	:	Main hospital is of masonry construction, while the medical office buildings are modular metal
Roof	:	Primarily flat, built-up.
Exterior Walls	:	Main hospital is brick and painted stucco, with medical office buildings having metal panels
Windows	:	Fixed in aluminum frames
Floor	:	Variety of tiles
Interior Walls	:	Primarily painted drywall
Ceilings	:	Primarily acoustical drop-type
Air Conditioning & Heat	:	Central systems
Electricity	:	Assumed adequate
Lighting	:	Primarily recessed fluorescent
Plumbing	:	Adequate, with men's and women's restrooms and other medical facility related improvements
Contains	:	The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. There are also two, one-story medical office buildings built in 2000/2001 containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet. Below and on the following page are building sketches obtained from the Levy County Property Appraiser's Office

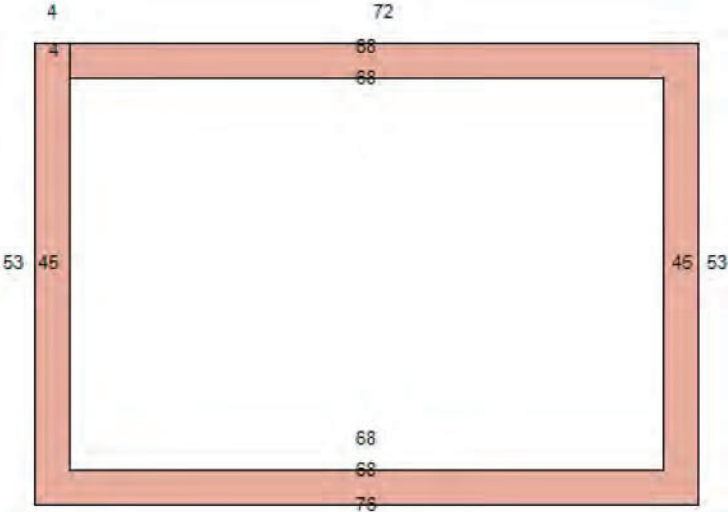


Description of Improvements

Main Hospital



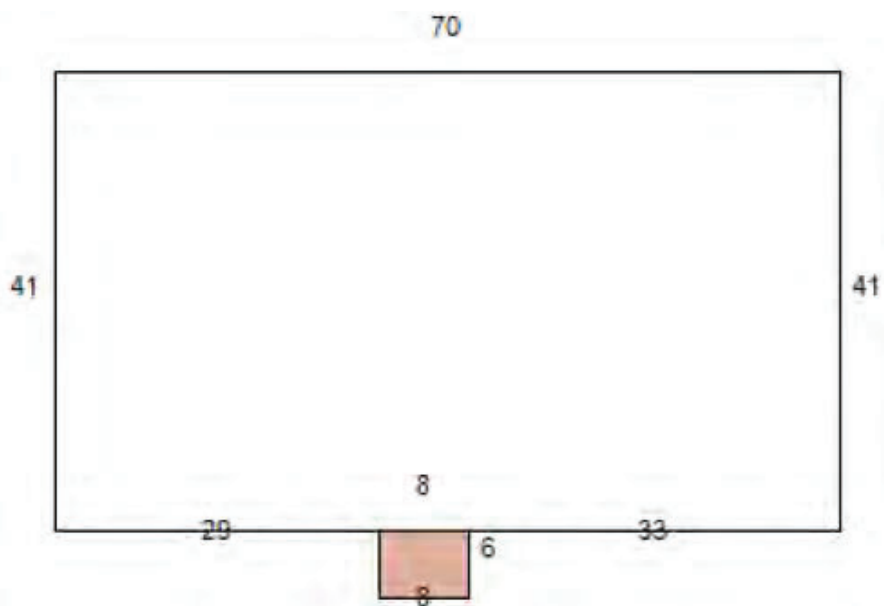
Hospital Annex



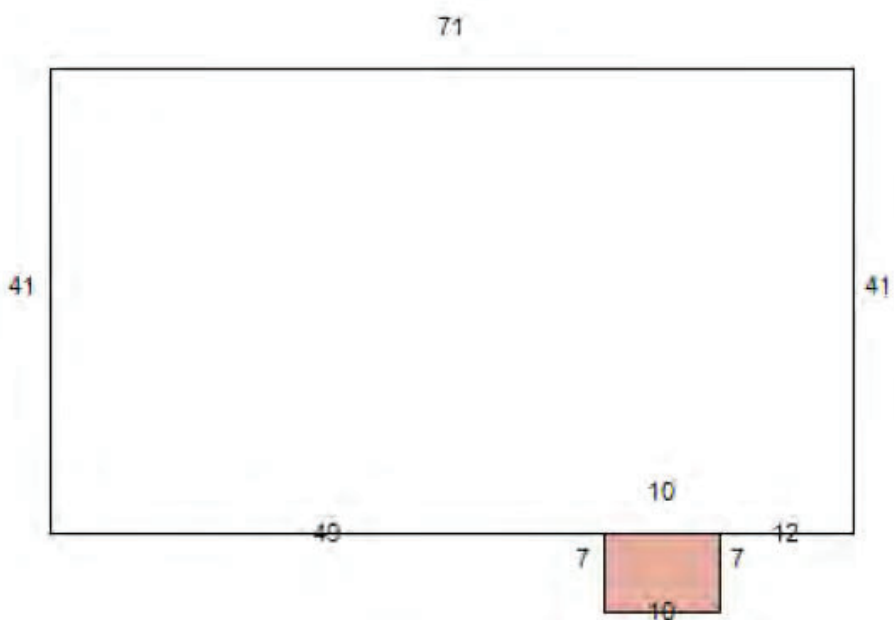


Description of Improvements

Medical Office Building 1



Medical Office Building 2





Description of Improvements

Condition & Comments : The main hospital appears to be in fair to poor condition and is of low cost construction, in our opinion. There appears to be significant deferred maintenance regarding several areas of mold and/or water damage to the interior walls and ceilings due to what appears to be a major roof leak. No cost to cure estimate was provided. Overall, the functional utility of the improvements appears to be average and typical for its intended uses, in our opinion.

The two modular metal medical office buildings are in average condition and are also constructed with lower quality materials, in our opinion. Overall, the functional utility of these buildings appears to be average and typical for their intended use, in our opinion. Effective ages, economic life and depreciation estimates are shown below:

<u>Component</u>	<u>Effective Age</u>	<u>Economic Life</u>	<u>Depreciation</u>
General Hospital	35	50	70%
Medical Office	20	40	50%
Site Improvements	15	20	75%



Highest and Best Use

HIGHEST AND BEST USE

The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute defines Highest and Best Use on page 109 as follows:

1. "The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity."
2. "The use of an asset that maximizes its potential and that is possible, legally permissible, and financially feasible. The highest and best use may be for continuation of an asset's existing use or for some alternative use. This is determined by the use that a market participant would have in mind for the asset when formulating the price that it would be willing to bid. (IVS)"
3. "The highest and most profitable use for which the property is adaptable and needed or likely to be needed in the reasonably near future. (Uniform Appraisal Standards for Federal Land Acquisitions)."

To estimate the Highest and Best Use of the Subject, we have considered those uses which are legally permissible, physically possible, economically feasible, and maximally productive. Consideration was given to individual features of the land such as size, shape, location, access to roadways, and the availability of utilities. Consideration was also given to the surrounding land uses and the demand for property in the current real estate market.

In cases where properties are improved, the Highest and Best Use of the site "as though vacant" and the Highest and Best Use of the property "as improved" may be different. This is due to the principle of "contribution" which holds that if an improvement adds value to the site over and above land value, the Highest and Best Use of the property is as improved until such time as the improvements add no contributory value to the property.

Conclusion

It is our opinion that the current improvements contribute to the overall property value and represent the Highest and Best Use of the Subject Property for the following reasons:

1. The existing improvements are a legal use per the zoning and land use plan designations by the City of Williston, Florida. They are allowed and permitted to be utilized for their existing hospital use. Alternative medical related uses such as a rehabilitation facility or nursing home could also be accommodated by the current improvements after some modifications.



Highest and Best Use

2. The physical attributes of the Subject site are obviously sufficient to accommodate the existing use, and the buildings already exist. They are in poor to average condition, but would not be demolished in favor of a significantly different alternative use at this time, in our opinion.
3. When determining the financially feasible use of a property "as improved", we must analyze whether the improvements add value to the site over and above the land value itself. The existing improvements are in poor to average condition and have operated as medical facilities for many years. The improvements represent a substantial monetary investment and contribute to the overall property value over and above the land value alone, in our opinion. While the hospital use has had significant financial problems due in large part to limited demand in the Williston market area, alternative uses for the improvements could likely be found. Restructuring the existing improvements could be practical at this time, but given the substantial improvements, razing them for a completely different use would not be prudent, in our opinion considering the property as improved is significantly greater than the value of the site alone. The Highest and Best Use of the Subject Property "as improved" will remain the same until such a time that the improvements add no contributory value to the site.
4. Therefore, by definition, when the above reasons exist, the Subject improvements represent the Highest and Best and Maximally Productive Use of the Subject Property as improved. The most typical purchaser for the Subject would be a hospital operator, an alternative user or a municipality such as the City of Williston or Levy County, in our opinion.



Land Value Analysis

LAND VALUE ANALYSIS

According to the 14th Edition of The Appraisal of Real Estate on page 44, the valuation of land begins by identifying the real estate and property rights valued, any encumbrances, use restrictions, and the land's physical characteristics. An appraiser can use several techniques to obtain an indication of land value:

- Sales Comparison
- Extraction
- Allocation
- Subdivision Development
- Land Residual
- Ground Rent Capitalization

Usually the most reliable way to estimate land value is by sales comparison. When few sales are available, however, or when the value indications produced through sales comparison need additional support, procedures like extraction or allocation may be applied. In the case of the Subject Property the only approach used was the sales comparison approach.

Sales Comparison Approach

The Sales Comparison Approach has as its premise a comparison of the Subject Property with others of similar location, size, utility and use that have sold in the market in the recent past. In order to estimate the Subject's underlying site value, a search was made for recent sales of land in the Subject's market area with similar development potential. We analyzed the Subject Property based on a price per square foot of land area.

All of the comparables were considered with regard to property rights conveyed, financing, conditions of sale, time or market conditions, location, size, zoning/land use designations, site quality and miscellaneous factors. Details of each sale along with a sale chart, location map and discussion are located on the following pages.



Land Value Analysis

Land Value Analysis

Our search revealed four sales of vacant properties that were considered to be most suitable for direct comparison to the Subject. As shown below, the comparable sales indicated non-adjusted values ranging from \$1.36 to \$3.00 per square foot.

Vacant Land Sales Summary 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514					
Sale No.		1	2	3	4
OrBk/Pg		7265/435	7236/408	7233/92	1486/613
Record ID		10389	10387	10385	10384
Location	Subject Property	W/S S Pine Ave 250 ft N of SE 73rd St Marion County	SWC SW 27th Ave & SW 13th St Ocala	S/S NW Blichton Rd 1/4 mi W of 1-75 Ocala	S/S W Noble Ave btwn SW 3rd & SW 6th Sts Williston
Sale Date	-	Aug-20	Jul-20	Jul-20	Mar-19
Effective Sale Price	-	\$475,000	\$450,000	\$437,500	\$1,500,000
Land Size - Sqft	334,540	349,351	237,838	182,081	500,504
Land Size - Acre	7.68	8.02	5.46	4.18	11.49
Price per Sqft	-	\$1.36	\$1.89	\$2.40	\$3.00
ADJUSTMENT CONSIDERATIONS					
Financing		Market	Market	Market	Market
Adjustment		0%	0%	0%	0%
Adj Price - Sqft		\$1.36	\$1.89	\$2.40	\$3.00
Conditions of Sale		Market	Market	Market	Market
Adjustment		0%	0%	0%	0%
Adj Price - Sqft		\$1.36	\$1.89	\$2.40	\$3.00
Market Condition		Similar	Similar	Similar	Superior - Covid
Adjustment		0%	0%	0%	-10%
Adj Price - Sqft		\$1.36	\$1.89	\$2.40	\$2.70
Other Adjustments					
Location		10%	-5%	-5%	-10%
Size		0%	0%	-5%	5%
Zoning/Land Use		-5%	-5%	-5%	0%
Site Quality		5%	5%	0%	0%
Miscellaneous		0%	0%	0%	-5%
Net Adjustment		10%	-5%	-15%	-10%
Adjusted Price/Sqft		\$1.50	\$1.80	\$2.04	\$2.43
				Minimum	\$1.50
				Maximum	\$2.43
				Average	\$1.94
				Average without minimum & maximum	\$1.92



Land Value Analysis

Land Sale No. 1



Property Identification

Record ID	10389
Property Type	Commercial
Property Name	N/A
Address	Marion County, Florida 34480
Location	West side of South Pine Avenue, approximately 250 feet north of SE 73rd Street
Tax ID	36474-000-00
Legal Description	Portion of Sec 10, Twnshp 16, Rng 22

Sale Data

Grantor	Thanos, William and Anthony Patsicostas
Grantee	Florida Investment Fund of Birmingham, LLC
Sale Date	August 27, 2020
Deed Book/Page	7265/435
Financing	Cash to seller
Sale Price	\$475,000



Land Value Analysis

Land Sale No. 1 (Cont.)

Land Data

Zoning	B-4, Regional Business
Utilities	Available
Shape	Irregular
Land Use Plan	COM, Commercial, by Marion County

Land Size Information

Gross Land Size	8.020 Acres or 349,351 SF
Front Footage	South Pine Avenue;

Indicators

Sale Price/Gross Acre	\$59,227
Sale Price/Gross SF	\$1.36

Remarks

Sale of vacant commercial parcel purchased for future development. Property had been listed for \$599,000. Approximately 2/3 of the site was heavily vegetated and would need to be cleared prior to development.



Land Value Analysis

Land Sale No. 2



Property Identification

Record ID	10387
Property Type	Commercial
Property Name	N/A
Address	Ocala, Marion County, Florida 34471
Location	Southwest corner of SW 27th Avenue and SW 13th Street
Tax ID	23416-004-02
Legal Description	Lengthy, portion of Sec 23, Twnshp 15, Rng 21

Sale Data

Grantor	Ameris Bank
Grantee	Speedway LLC
Sale Date	July 28, 2020
Deed Book/Page	7236/408
Financing	Cash to seller

Sale Price	\$450,000
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Land Value Analysis

Land Sale No. 2 (Cont.)

Land Data

Zoning	B-2, Community Business
Utilities	Available
Shape	Irregular
Land Use Plan	MI-SD, Medium Intensity/Special District, by Ocala

Land Size Information

Gross Land Size	5.460 Acres or 237,838 SF
Front Footage	SW 27th Avenue; SW 13th Street;

Indicators

Sale Price/Gross Acre	\$82,417
Sale Price/Gross SF	\$1.89

Remarks

Purchased for construction of a gas station/convenience store. Seller had acquired the property via foreclosure proceedings.



Land Value Analysis

Land Sale No. 3



Property Identification

Record ID	10385
Property Type	Commercial
Property Name	N/A
Address	4020 NW Blichton Road, Ocala, Marion County, Florida 34475
Location	South side of NW Blichton Road (US Hwy 27), approximately 1/4 mile west of I-75
Tax ID	21699-000-01
Legal Description	Lengthy, portion of Sec 10, Twnshp 15, Rng 21

Sale Data

Grantor	SAI Akshar 1, LLC
Grantee	Raney Properties 3, LLC
Sale Date	July 23, 2020
Deed Book/Page	7233/92
Marketing Time	9 months
Financing	Cash to seller
Sale Price	\$437,500



Land Value Analysis

Land Sale No. 3 (Cont.)

Land Data

Zoning	B-4, General Business
Utilities	Available
Shape	Irregular
Land Use Plan	LI, Low Intensity, by Ocala

Land Size Information

Gross Land Size	4.180 Acres or 182,081 SF
Front Footage	NW Blichton Road;

Indicators

Sale Price/Gross Acre	\$104,665
Sale Price/Gross SF	\$2.40

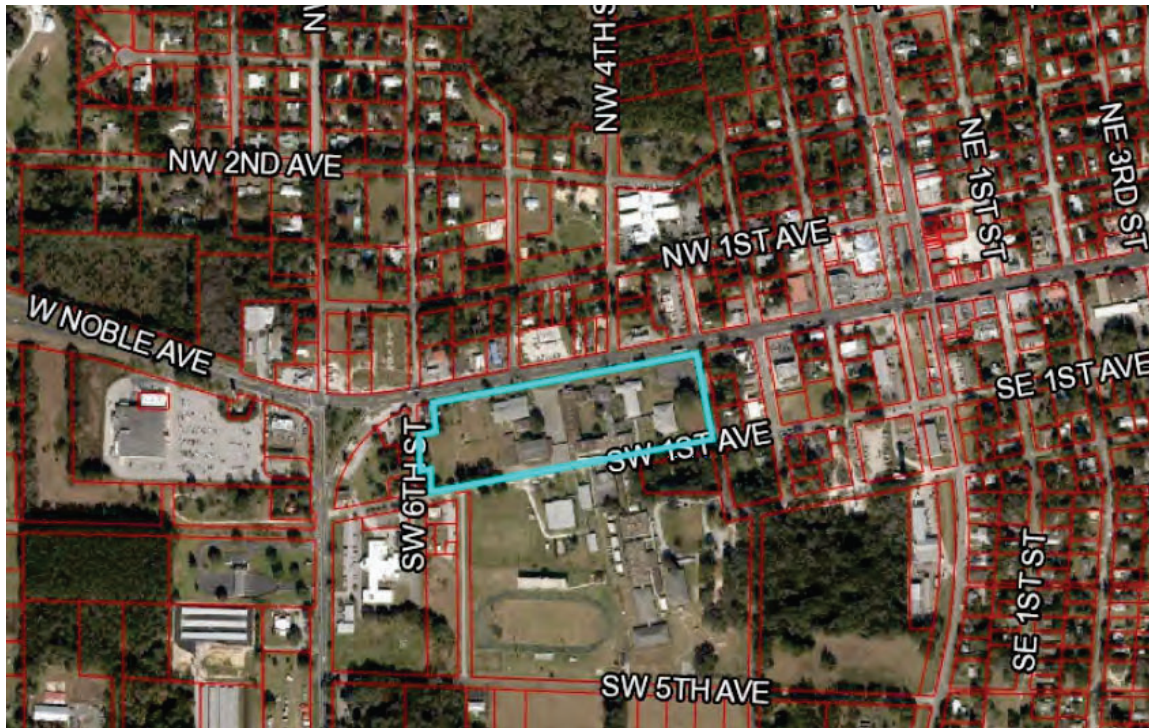
Remarks

Sale of the former Tropical Inn which has since been demolished. Purchased for future development. Property had originally been listed for sale for \$550,000.



Land Value Analysis

Land Sale No. 4



Property Identification

Record ID 10384
Property Type Commercial
Property Name N/A
Address 345-431 West Noble Avenue, Levy County, Florida 32696
Location South side of West Noble Avenue, between SW 3rd Street and SW 6th Street
Tax ID 0610500000
Legal Description Lengthy, portion of Sec 6, Twnshp 13, Rng 19

Sale Data

Grantor The School Board of Levy County, Florida
Grantee Williston Shopping Center Partners, LLC
Sale Date March 11, 2019
Deed Book/Page 1486/613
Financing Cash to seller

Sale Price \$1,250,000
Upward Adjustment \$250,000 Cost of demolition
Adjusted Price \$1,500,000

Land Data

Zoning R-2, Residential Duplex
Utilities Available to site
Land Use Plan Mixed Use, by Williston



Land Value Analysis

Land Sale No. 4 (Cont.)

Shape Irregular

Land Size Information

Gross Land Size 11.490 Acres or 500,504 SF

Front Footage West Noble Avenue; SW 3rd & 6th Streets; SW 1st Avenue;

Indicators

Sale Price/Gross Acre \$130,548 Adjusted

Sale Price/Gross SF \$3.00 Adjusted

Remarks

This is the sale of the old Williston High School, which closed and moved in early 2017. In March 2017, the Levy County School Board put the property on the market after deciding that the building's age and condition, along with the financial costs of renovation made it unfeasible to continue its use as a school. In November 2018, the ultimate buyer began negotiations with the school board about purchasing the property for redevelopment.

The buyer plans on developing the site with a four-lot commercial project to include an Aldi grocery store and a Popeyes fast food restaurant along with an auto parts store and a gas station. The buyer had to take the property through land use and zoning changes for the proposed development. Demolition of the school began in June 2020, at a cost of approximately \$250,000.



Land Value Analysis

VACANT SALES



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Land Value Analysis

Property Rights Conveyed

All the sales in this analysis were transferred on a Fee Simple Estate basis, with the buyers receiving full property rights ownership. We are also unaware of any adverse deed restrictions or any other property rights limitations which would have affected the sales. Therefore, no adjustments were considered necessary for property rights conveyed.

Terms of Financing (Cash Equivalency)

The transaction price of one property may differ from that of a similar property due to atypical financing arrangements. In a case where favorable financing is established, a cash equivalency adjustment is often necessary. However, all of the sales analyzed herein involved either market terms or cash to Grantor. Therefore, no adjustments were made, nor any cash equivalency performed.

Conditions of Sale

Adjustments for conditions of sale usually reflect the motivations of the buyer and seller at the time of conveyance. In our opinion, no adjustments were required to the sales for this factor.

Time or Changes in Market Conditions

Market conditions generally change over time and may be caused by inflation, deflation, fluctuations in supply and demand, or other factors. The sales occurred from March 2019 to August 2020. With the exception of Sale 4 (which occurred in March 2019), the comparables sold during the COVID-19 pandemic with similar market conditions existing as of the appraisal date. No market conditions adjustments were applied to these sales. Generally speaking, commercial properties have suffered during this outbreak. We have adjusted Sale 4 downward to account for the conditions present at the time of sale. This adjustment was supported by regional and national market overviews.

Location

The Subject Property is considered to have an average location on SW 7th Street in the City of Williston. Sale 1 is located in the Ocala area but is outside of the primary development areas and it was adjusted upward for its inferior location. Sales 2 and 3 were considered to have superior locations in the Ocala area and have been adjusted downward for this difference. Sale 4 is located just northeast of the Subject in Williston but is located on the main commercial roadway and was adjusted downward for its superior location.



Land Value Analysis

Size

The Subject Property contains 7.68+/- acres, as compared to the sales that ranged from 4.18 to 11.49 acres. Typically, smaller properties will sell for more on a price per square foot basis than larger properties, all other things equal, and vice versa. Sale 3 was smaller than the Subject and it was adjusted downward on the price per square foot basis for its smaller size, higher price per square foot characteristic. On the other hand, Sale 4 was larger than the Subject, and it was adjusted upward on the price per square foot basis for its larger size, lower price per square foot characteristic. Sales 1 and 2 were reasonably similar to the Subject in terms of size and no adjustments were applied for this factor.

Zoning/Land Use

The Subject has a commercial zoning and a public/quasi-public land use plan designation. Sales 1, 2 and 3 had commercial zonings and land use designations and were considered slightly superior to the Subject given that the Subject's public/quasi-public land use, may require a change to a commercial land use prior to any potential commercial development. These sales were adjusted downward for this factor. Sale 4 did not require an adjustment for this factor, in our opinion, since it was zoned residential, but had a mixed-use land use plan.

Site Quality

Also considered was site quality. Sales 1 and 2 were heavily wooded and would require substantial clearing prior to development. They were considered inferior to the Subject in this respect and upward adjustments were applied. The remaining sales did not require an adjustment for this factor.

Miscellaneous

The last adjustment was applied to Sale 4 for its superior frontage to depth ratio. Specifically, the site has approximately 1/4 mile of frontage on West Noble Avenue, which has given the buyer the potential to subdivide the site into four lots. It was considered superior to the Subject in this respect and was adjusted downward for this potential.



Land Value Analysis

Listing

In addition to the closed sales data, we are aware of the listing on the 8.80+/- parcel of land located at 50 SW 7th Street, behind the Winn Dixie shopping center, and across the street from the Subject Property. The property is improved with an old office building built in 1939 and a 3 bedroom/2 bath single family home built in 2003. The property is being marketed as a commercial lot, and is on the market for \$1,000,000, or \$2.61 per square foot. Listings typically set the upper limits of value, and the listing information is provided for informational purposes and is given little weight in the final analysis.

Conclusion – Land-Value Analysis

As can be seen on the chart displayed earlier, the comparable sales indicated an adjusted value range from \$1.50 to \$2.43 per square foot with an average of \$1.94 per square foot. If the high and low ends of the range are eliminated, the average equates to \$1.92 per square foot. Sale 4 is considered the best indication given its close proximity to the Subject in Williston. Based on the previous data and discussion, it is our opinion that the Subject site had a Market Value of approximately \$2.00 to \$2.25 per square foot as of the appraisal date, with our opinion of the Subject’s estimated land value calculated as follows:

334,540 sqft	x	\$2.00	/sqft =	\$669,080
334,540 sqft	x	\$2.25	/sqft =	\$752,715
		Say,		<u>\$700,000</u>



Cost Approach

COST APPROACH

The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute defines Highest and Best Use on page 54 as follows:

“A set of procedures through which a value indication is derived for the fee simple estate by estimating the current cost to construct a reproduction of (or replacement for) the existing structure, including an entrepreneurial incentive, deducting depreciation from the total cost, and adding the estimated land value. Adjustments may then be made to the indicated value of the fee simple estate in the subject property to reflect the value of the property interest being appraised.”

The value estimate by the Cost Approach is based upon the principle of substitution. This principle affirms that a buyer would pay no more for a property than the cost to acquire a similar site and construct similar improvements.

Cost Justification

Due to a lack of actual construction cost data, we have relied on the Marshall Valuation Service Cost Handbook. The Marshall Valuation Service Cost Handbook (MVS) is a nationally recognized publication and is considered to provide reasonable indications of construction costs. The MVS costs include architectural fees, engineering fees, interest expenses, contractor's overhead and profit, insurance fees, permit fees, site preparation costs, and general legal fees. Not included are the construction loan fees and real estate taxes during the planning and construction of the improvements.

Site Improvement Costs

The cost of site improvements such as the surface parking lot, maneuvering paved areas are estimated separately, based on cost data from MVS in the site improvement costs section. The landscaping/sodded areas, backup generator and the helipad are also included in the site costs.

Building Improvements

The Subject Property is considered to be a low cost, Class C general hospital, and a low cost, Class S medical office buildings. The MVS costs are averages of final costs for the Subject buildings and include architecture's fees, contractor's overhead and profit. Some costs are omitted by the MVS valuation such as loan origination costs and taxes during construction. We have estimated these costs later in this section. The MVS cost indications are summarized on the following page.



Cost Approach

Construction Cost Estimate - Marshall Valuation Service - Bldg Improvements 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514			
Space Type	Construction Class / Quality	Marshall Valuation	Cost/ Sq. Ft.
Hard and Soft Construction Costs:			
<u>General Hospital</u>	C / Low	Section 15, Page 24	\$170.00
Plus Sprinklers		Section 15, Page 37	<u>\$3.50</u>
		Total	\$173.50
Multipliers were applied as follows:			
		x Perimeter (1)	0.950
		x Height	0.953
		x Current Cost (2)	1.050
		x Local Multiplier (3)	<u>0.940</u>
Adjusted Construction Cost		Total	\$155.04
		Say,	<u>\$155.00</u>
(1) Marshall - Section 15, Page 38 (2) Marshall - Section 99, Page 3 (3) Marshall - Section 99, Page 7			
<u>Medical Office</u>	S / Low	Section 15, Page 22	\$99.00
		Total	\$99.00
Multipliers were applied as follows:			
		x Perimeter (1)	1.050
		x Current Cost (2)	1.060
		x Local Multiplier (3)	<u>0.940</u>
Adjusted Construction Cost		Total	\$103.58
		Say,	<u>\$100.00</u>
(1) Marshall - Section 15, Page 38 (2) Marshall - Section 99, Page 3 (3) Marshall - Section 99, Page 7			



Cost Approach

Depreciation Analysis

According to The Appraisal of Real Estate, 14th Edition, published by the Appraisal Institute, Depreciation is the difference between the contributory value of an improvement and its cost at the time of appraisal. Depreciation in an improvement can result from three major causes operating separately or in combination. These causes are physical deterioration, functional obsolescence, and external obsolescence.

Physical Deterioration

The Appraisal of Real Estate, 14th Edition, published by the Appraisal Institute, defines physical deterioration as wear and tear from regular use, the impact of the elements or damage. Physical deterioration may be classified as either curable or incurable each of which is discussed below.

Curable Physical Deterioration

This form of physical deterioration is for items of deferred maintenance which are economically feasible to cure. As discussed in the Description of Improvements section, the main hospital building appears to have significant deferred maintenance regarding several areas of mold and/or water damage to the interior walls and ceilings. No cost to cure estimate was provided, however, we have estimated this at approximately \$200,000 in our analysis. This would include roof repair, interior wall damage, ceiling tile damage and mold remediation for those areas which we were able to observe (See Limiting Condition # 5).

Incurable Physical Deterioration

This category of physical deterioration is used to estimate those items which cannot be practically or economically corrected. No matter how well a building is maintained, there are portions of it called the "core" or the "bone structure" which will suffer some incurable physical deterioration. This is the section of the building which typically lasts the longest and upon which the age/life of the building is determined. The estimated depreciation for the Subject's improvements (including site improvements) is shown below:

Incurable Depreciation Analysis - Bldg & Site Improvements 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514					
<u>Component</u>	<u>Total RCN</u>	Effective <u>Age</u>	Economic <u>Life</u>	<u>Depreciation</u>	Total <u>Depreciation</u>
General Hospital	\$5,077,800	35	50	70%	\$3,554,460
Medical Office	\$578,100	20	40	50%	\$289,050
Site Improvements	\$395,195	15	20	75%	\$296,396
Subtotals	\$6,051,095			68%	\$4,139,906



Cost Approach

Functional Obsolescence

In addition to physical depreciation, we also considered if any functional and/or external obsolescence was present at the Subject Property. Functional obsolescence is a loss in value resulting from a deficiency or by a super adequacy. In the case of the Subject Property, it is our opinion that there is no measurable functional obsolescence.

External Obsolescence

External obsolescence is the adverse effect on value resulting from influences exterior to the property. It often results from changing property or land use patterns, shifting business districts, or deteriorating economic conditions, with the latter either temporary or permanent depending upon the specific factor creating the loss.

As discussed, the prior owner/operator of the Subject had been in possession of the property since August 2013 when it was acquired through a transfer of the property which was part of bankruptcy proceedings. As far as we could determine, the Subject had struggled to remain financially viable for several years prior to this transfer and it also struggled financially since that time. The hospital operations were reduced over time from 2015 to 2019, when the hospital's license was not renewed, and it was closed in June 2019. At the time of its closure, the owners of the hospital owned significant back real estate taxes as well as utility bill debt to the City of Williston.

It appears that the Subject has had long term financial problems which are likely due in large part to limited demand in the Williston area. The City of Williston had a 2018 population of 2,718 and it may be very likely that the population cannot support a full time hospital operation. Additionally, there are two other major hospitals with superior facilities within a 30 minute drive of Williston (Ocala & Gainesville). Considering these factors, it is our opinion that external obsolescence does exist at the Subject. We have applied external obsolescence of 15% for the Subject.

Entrepreneurial Incentive

In addition to the hard, soft, and site improvement costs, entrepreneurial incentive is generally required as an incentive for a developer to undertake the construction of a project like the Subject. Simply stated, a prudent developer would not purchase the site, construct the building, and then sell the property at cost. They would expect to receive a profit for their skill and the risks inherent in the project.

In the typical Florida market, most developers seek a 10% to 20% entrepreneurial incentive, in order to undertake a project like the Subject. However, it is our opinion that the real estate portion of the Subject Property by itself creates little in the way of an entrepreneurial incentive. Rather, it is the hospital business and medical practice (or business) in this instance which is the profit center and generates the overwhelming majority of entrepreneurial profit, in our opinion.



Cost Approach

Hospitals are not typically owned by real estate investors, but by the hospitals themselves. In most cases, the hospitals do not develop the site in anticipation of gaining profit from the sale of the real estate, but on the medical services the real estate enables them to obtain. Given these factors and the troubled financial history of the Subject we have not included an entrepreneurial incentive.

Cost Approach Summary

The chart below depicts the final value via the Cost Approach at **\$1,550,000**.

Cost Approach Summary 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514							
Site Improvements							
Asphalt Paving/Parking	71,427	sqft	@	\$3.40	per sqft	=	\$242,852
Backup Generator	1	Unit	@	\$60,000	per unit	=	\$60,000
Helipad	1	Unit	@	\$20,000	per unit	=	\$20,000
Sodded Areas/Landscaping	144,686	sqft	@	\$0.50	per sqft	=	<u>\$72,343</u>
Total Site Improvements							\$395,195
Hard Costs							
General Hospital	32,760	Gross sqft	@	\$155.00	per sqft	=	\$5,077,800
Medical Office	<u>5,781</u>	Gross sqft	@	\$100.00	per sqft	=	<u>\$578,100</u>
Total	38,541	Gross sqft					\$5,655,900
Soft Costs (1)							
Architectural & Engineering						Incl. Above	
Supervision, Overhead & Contingency						Incl. Above	
Loan Origination & Taxes (2)						<u>\$72,000</u>	
Total Soft Costs:							\$72,000
Total Replacement Cost New:				\$158.87	PER SQ.FT. (3)		\$6,123,095
Less Physical Depreciation							
Curable (Deferred Maintenance)						(\$200,000)	
Incurable (Building)						(\$3,843,510)	
Incurable (Site Improvements)						(\$296,396)	
Less Functional Obsolescence						\$0	
Less External Obsolescence				-15%		<u>(\$918,464)</u>	
Total Depreciation							<u>(\$5,258,370)</u>
Depreciated Value of Improvements							\$864,724
Add: Land Value							<u>\$700,000</u>
Total Land and Improvements							\$1,564,724
Plus: Entrepreneurial Incentive		@		0.0%			<u>\$0</u>
Total Value of Subject Property Via the Cost Approach							\$1,564,724
						Rounded	\$1,550,000



Sales Comparison Approach

SALES COMPARISON APPROACH

The Dictionary of Real Estate Appraisal, Sixth Edition 2015, by the Appraisal Institute defines Sales Comparison Approach on page 207 as follows:

"The process of deriving a value indication for the subject property by comparing sales of similar properties to the property being appraised, identifying appropriate units of comparison, and making adjustments to the sale prices (or unit prices, as appropriate) of the comparable properties based on relevant, market-derived elements of comparison. The sales comparison approach may be used to value improved properties, vacant land, or land being considered as though vacant when an adequate supply of comparable sales is available."

The Subject Property is improved with a hospital facility consisting of four detached buildings. The main hospital facility consists of two, one-story buildings containing a total of 32,760 square feet of gross building area. There are also two, one-story medical office buildings containing 5,781 square feet of gross building area. Total gross building area equates to 38,541 square feet.

The main hospital facility was built in 1980/1999 according to the Levy County Property Appraiser's Office and is in poor condition, in our opinion. The two medical office buildings were built in 2000/2001 according to the Levy County Property Appraiser's Office and were in average condition, in our opinion.

In this instance we have included sales of hospitals in small towns throughout the State as well a vacant non-operating hospital in order to determine the value via this approach. We have also included alternative medical related use sales which were included to reflect the possibility that the property could be used for alternative use.

The sales that were considered to be most suitable for direct comparison to the Subject are summarized and discussed on the following pages. The sales were compared on a price per square foot of gross building area which market participants typically utilized in their purchase decisions. The sales are summarized on the following pages.

All of the comparables were considered with regard to property rights appraised, financing, conditions of sale, time or market conditions, location, building age/condition and quality/aesthetics, building size and land-to-building ratios.



Sales Comparison Approach

Discussion of Improved Sales

As shown below, our search revealed five sales of hospitals/medical facilities in the State which we considered the best available comparables. We analyzed the Subject and the comparables on a price square foot gross building area basis, which is the most common unit of comparison used by participants in this market.

Improved Sales Summary 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514						
Sale No	1	2	3	4	5	
OrBk/Pg	1842/340	2184/164	3037/1852	3550/595	19957-1736	
Record ID	10610	10609	10611	10612	10629	
Building Name	Subject Property	Shands Starke Reg Med Ctr	Shands Live Oak Reg Med Ctr	Christ Med Ctr	Promise Hosp Fla at Villages	Edward White Hospital
Address		922 E Call St Starke	1100 11th St SW Live Oak	7562 W Gulf to Lake Hwy Crystal River	5050 CR 472 Oxford	2331 9th Avenue N St. Petersburg
Sale Date	Nov-20	Apr-20	Apr-20	Feb-20	Mar-19	Feb-18
Effective Sale Price	-	\$6,077,200	\$3,449,400	\$2,080,000	\$4,941,000	\$2,700,000
Year Built	1980/2001	1987/2005	1992/2001	2012	2010	1976
Age at Sale	19 to 40 years	15 to 33 years	19 to 28 years	8 years	9 years	42 years
Building Area (sqft)	38,541	61,061	32,789	17,176	49,708	121,952
Price per Sq.ft.	-	\$99.53	\$105.20	\$121.10	\$99.40	\$22.14
Occupancy at Sale	0%	Owner	Owner	Owner	Owner	0%
Land Area (sqft)	334,541	579,348	1,462,745	218,243	308,405	136,460
Land to Building Ratio	11.26:1.0	9.49:1.0	44.61:1.0	12.71:1.0	6.20:1.0	1.12:1.0
ADJUSTMENT CONSIDERATIONS						
Financing Adjustment	Market 0%	Market 0%	Market 0%	Market 0%	Market 0%	Market 0%
Adjusted Price/Sqft	\$99.53	\$105.20	\$121.10	\$99.40	\$22.14	
Conditions of Sale Adjustment	Market 0%	Market 0%	Sale out of foreclosure 5%	Market 0%	Market 0%	Market 0%
Adjusted Price/Sqft	\$99.53	\$105.20	\$127.15	\$99.40	\$22.14	
Market Conditions Adjustment	Similar 0%	Similar 0%	Inferior - Covid -10%	Inferior - Covid -10%	Inferior - Covid -10%	
Adjusted Price/Sqft	\$99.53	\$105.20	\$114.44	\$89.46	\$19.93	
Other Adjustments						
Location	0%	0%	0%	0%	-10%	
Building Age/Condition	-20%	-20%	-35%	-35%	0%	
Building Quality	-10%	-5%	-5%	-10%	-5%	
Building Size	5%	0%	-5%	5%	15%	
Land to Bldg Ratio	0%	-10%	0%	5%	20%	
Miscellaneous	-15%	-15%	-15%	-15%	0%	
Net Adjustment	-40%	-50%	-60%	-50%	20%	
Adjusted Price per Sqft	\$59.72	\$52.60	\$45.78	\$44.73	\$23.91	
				Minimum	\$23.91	
				Maximum	\$59.72	
				Average	\$45.35	
				Average without high & low	\$47.70	



Sales Comparison Approach

Improved Sale No. 1



Property Identification

Record ID	10610
Property Type	Hospital
Property Name	Former Shands Starke Regional Medical Center
Address	922 East Call Street, Starke, Bradford County, Florida 32064
Location	Southeast corner of East Call Street and Colley Road
Tax ID	02941-A-00100 & 00300 & 00600, and others
Legal Description	Lengthy, portion of Sec 28, Twnshp 6, Rng 22

Sale Data

Grantor	Starke HMA, LLC
Grantee	North Florida Regional Medical Center, Inc.
Sale Date	April 27, 2020
Deed Book/Page	1842/340
Financing	Cash to seller



Sales Comparison Approach

Improved Sale No. 1 (Cont.)

Sale Price \$6,077,200

Land Data

Land Size 13.300 Acres or 579,348 SF

Front Footage East Call Street; Colley Road;

General Physical Data

Building Type Single Tenant

Gross SF 61,061

Construction Type Concrete

Roof Type Flat, built-up

Stories 1 & 2

Year Built 1987/2005

Condition Good

Indicators

Sale Price/Gross SF \$99.53

Floor Area Ratio 0.02

Land to Building Ratio 9.49:1

Occupancy at Sale Owner

Remarks

This is the sale of the former "ShandsStarke Regional Medical Center". The buyer is HCA Healthcare, one of the largest medical care companies in the country. Prior to the sale, the hospital was a full-service facility. However, after sale, the buyer ceased inpatient and non-emergency services and converted the property to an emergency room only operation. Further, the property was renamed to "NF Starke ER".

This property sold along with the ShandsLiveOak Regional Medical Center (located in Live Oak, Florida) in two separate transactions around the same time.



Sales Comparison Approach

Improved Sale No. 2



Property Identification

Record ID	10609
Property Type	Hospital
Property Name	Former Shands Live Oak Regional Medical Center
Address	1100 11th Street SW, Live Oak, Suwannee County, Florida 32064
Location	Northwest quadrant of 11th Street SW and Ontario Avenue SW
Tax ID	22-02S-13E-05325-002000
Legal Description	Lengthy, portion of Sec 22, Twnshp 2, Rng 13

Sale Data

Grantor	Live Oak HMA, LLC
Grantee	Notami Hospitals of Florida, Inc.
Sale Date	April 20, 2020
Deed Book/Page	2184/164
Financing	Cash to seller

Sale Price \$3,449,400

Land Data

Land Size	33.580 Acres or 1,462,745 SF
Front Footage	11th Street SW;



Sales Comparison Approach

Improved Sale No. 2 (cont.)

General Physical Data

Building Type	Single Tenant
Gross SF	32,789
Construction Type	Wood frame stucco
Roof Type	Flat, built-up
Stories	1
Year Built	1992/2001
Condition	Good

Indicators

Sale Price/Gross SF	\$105.20
Floor Area Ratio	0.02
Land to Building Ratio	44.61:1
Occupancy at Sale	Owner

Remarks

This is the sale of the former "ShandsLiveOak Regional Medical Center". The buyer is HCA Healthcare, one of the largest medical care companies in the country. Prior to the sale, the hospital was a full-service facility. However, after sale, the buyer ceased inpatient and non-emergency services and converted the property to an emergency room only operation. Further, the property was renamed to "NF Suwanne ER".

This property sold along with the ShandsStarke Regional Medical Center (located in Starke, Florida) in two separate transactions around the same time.



Sales Comparison Approach

Improved Sale No. 3



Property Identification

Record ID	10611
Property Type	Medical Office
Property Name	Former Christ Medical Center
Address	7562 West Gulf to Lake Highway, Crystal River, Citrus County, Florida 34429
Location	Southeast corner of West Gulf to Lake Highway and North Pennsylvania Avenue
Tax ID	17E18S230020 0057
Legal Description	Portion of Lots 5 & 6, Citrus Acres, PB 2, PG 68

Sale Data

Grantor	Iberiabank
Grantee	Citrus County Leo, LLC
Sale Date	February 03, 2020
Deed Book/Page	3037/1852
Marketing Time	4+\- months
Financing	Cash to seller. Seller provided a \$1,664,000 mtg after sale
Sale Price	\$2,080,000



Sales Comparison Approach

Improved Sale No. 3 (Cont.)

Land Data

Land Size 5.010 Acres or 218,243 SF
Front Footage Wests Gulf to Lake Highway; North Pennsylvania Avenue;

General Physical Data

Building Type Single Tenant
Gross SF 17,176
Construction Type Masonry concrete
Roof Type Flat, built-up
Stories 1
Year Built 2012
Condition Average

Indicators

Sale Price/Gross SF \$121.10
Floor Area Ratio 0.08
Land to Building Ratio 12.71:1
Occupancy at Sale see Remarks

Remarks

Sale of the former "Christ Medical Center". Seller in this transaction acquired the property through foreclosure proceedings in June 2019, and shortly thereafter listed it for sale for \$2,390,000. Buyer purchased for expansion of their medical practice to be known as "Nature Coast Health Care".



Sales Comparison Approach

Improved Sale No. 4



Property Identification

Record ID	10612
Property Type	Hospital
Property Name	Former Promise Hospital of Florida at the Villages
Address	5050 County Road 472, Oxford, Sumter County, Florida 34484
Location	North side of County Road 472, approximately 400 feet west of NE 52nd Street
Tax ID	D21-057
Legal Description	Lengthy, portion of Sec 21, Twnshp 18, Rng 23

Sale Data

Grantor	HLP Properties at the Villages, LLC
Grantee	Select Specialty Hospital - The Villages, Inc.
Sale Date	March 28, 2019
Deed Book/Page	3550/595
Financing	Cash to seller

Sale Price \$4,941,000

Land Data

Land Size	7.080 Acres or 308,405 SF
Front Footage	County Road 472;



Sales Comparison Approach

Improved Sale No. 4 (Cont.)

General Physical Data

Building Type	Single Tenant
Gross SF	49,708
Construction Type	Masonry concrete
Roof Type	Flat, built-up
Stories	1
Year Built	2010
Condition	Good

Indicators

Sale Price/Gross SF	\$99.40
Floor Area Ratio	0.16
Land to Building Ratio	6.2:1
Occupancy at Sale	see Remarks

Remarks

Sale of good quality hospital located within the "Villages of Florida". Property was one of three hospitals in the State of Florida sold out of bankruptcy by the seller. Buyer is an operator of hospitals located throughout the United States. After sale, property was renamed "Select Specialty Hospital - The Villages".



Sales Comparison Approach

Improved Sale No. 5



Property Identification

Record ID	10629
Property Type	Hospital
Property Name	Edward White Hospital
Address	2331 9th Avenue N, St. Petersburg, Pinellas County, Florida
Tax ID	14-31-16-60175-000-0020

Sale Data

Grantor	Helvetica Sight Kenwood 25, LLC
Grantee	St. Pete Senior Care, LLC
Sale Date	February 23, 2018
Deed Book/Page	19957-1736
Verification	Confirmed by Steve Shaw

Sale Price	\$2,700,000
Cash Equivalent	\$2,700,000

Land Data

Land Size	3.133 Acres or 136,460 SF
------------------	---------------------------

General Physical Data

Building Type	Single Tenant
Gross SF	121,952

Construction Type	Concrete
Roof Type	Flat Built-up



Sales Comparison Approach

Improved Sale No. 5 (Cont.)

Stories	6
Year Built	1976
Condition	Average

Indicators

Sale Price/ SF	\$22.14
Floor Area Ratio	0.89
Land to Building Ratio	1.12:1
Occupancy at Sale	Owner

Remarks

This is the sale of the vacant Edward White Hospital. It was vacant and unlicensed at the time of its sale. The buyers planned to operate an assisted living facility after the purchase.



Sales Comparison Approach





Sales Comparison Approach

Property Rights Conveyed

All the sales in this analysis were transferred on a Fee Simple basis. We are also unaware of any adverse deed restrictions or any other property rights limitations which would have affected the sales. Therefore, no adjustment was considered necessary for property rights conveyed.

Terms of Financing (Cash Equivalency)

The first adjustment considered was for advantageous financing. Since all the sales took place under typical financing terms, no adjustments were required, nor were any cash equivalencies performed on the sales.

Conditions of Sale

Adjustments for conditions of sale usually reflect the motivations of the buyer and seller at the time of conveyance. With the exception of Sale 3, it is our opinion that no adjustments were required to the sales for this factor. Sale 3 had been sold out of foreclosure, and a small upward adjustment was applied for the foreclosure factor.

Time or Changes in Market Conditions

Market conditions generally change over time and may be caused by inflation, deflation, fluctuations in supply and demand, or other factors. The comparable sales occurred from February 2018 (Sale 5) to April 2020 (Sales 1 and 2). Sales 1 and 2 sold during the COVID-19 pandemic with similar market conditions existing as of the appraisal date. No market conditions adjustments were applied to these sales. Generally speaking, commercial properties have suffered during this outbreak, with healthcare facilities not as affected as retail or office properties for example. However, Sales 3, 4 and 5 occurred prior to the pandemic and, in our opinion, a downward adjustment was needed to account for the conditions present at the time of these sales.

Location

The Subject Property is considered to have an average location on SW 7th Street, a short distance south of Noble Avenue, in the City of Williston. In our opinion, the sales, with the exception of Sale 5, had reasonably similar, or offsetting locations, and no adjustments were applied for this factor. Sale 5 has a superior location in St. Petersburg and it was adjusted downward for this factor.



Sales Comparison Approach

Age & Condition

The Subject improvement were originally constructed from 1980 to 2001. As previously discussed, the main hospital facility was observed to be in poor condition for its age, with the medical office component being in average condition, in our opinion. All of the sales, with the exception of Sale 5, were considered superior to the Subject in this regard, and they have been adjusted downward for this difference. Sale 5 had not been operational when it sold and was similar in terms of age and condition.

Building Quality/Aesthetics

As discussed, it is our opinion that the Subject is a low-cost hospital/medical facility. All of the sales, were considered to be of superior quality, in our opinion, and have been adjusted downward in varying degrees for this factor.

Building Size

The Subject Property contains a total of 38,541 gross square feet according to the Levy County Property Appraiser's Office. The comparable sales ranged in size from 17,176 to 121,952 square feet of gross building area. Typically, larger properties will sell for less on a price per square foot basis than smaller properties, all other things being equal, and vice versa. Sales 1, 4 and 5 were larger than the Subject and they were adjusted upward on the price per square foot basis for their larger size, lower price per square foot characteristics. On the other hand, Sale 3 was smaller than the Subject, and it was adjusted downward on the price per square foot basis for its smaller size, higher price per square foot characteristic. Sale 2 was similar in size and no adjustment was applied for this factor.

Land-to-Building Ratio

This is an important consideration in the analysis of this type of property since a higher ratio can indicate additional land available for expansion, more paved areas for parking and/or more open landscaped areas. The Subject has a land to building ratio of 11.26:1.0, or 11.26 square feet of land for every square foot of building. Sale 2 had a superior ratio and was adjusted downward for this factor, while Sales 4 and 5 had inferior ratios and were adjusted upward for this difference. Sales 1 and 3 had reasonably similar ratios and were not adjusted for this factor.

Additional Levy County Sales

In addition to the medical sales previously discussed, we have also looked at the prices paid per square foot for other property types located in the Levy County market for additional support. A 10,000 square foot retail/warehouse property located at 703 NW 7th Boulevard in the City of Williston sold in May 2019 for the equivalent of \$29.00 per square foot.



Sales Comparison Approach

The 4,900 square foot self-storage facility located at 108 NW 10th Avenue in the City of Williston sold in September 2020 for the equivalent of \$42.86 per square foot.

In August 2019, a portion of the Suwannee Plaza retail center (a Walmart Supercenter shadow anchored center) located at 2197 NW 11th Drive in Chiefland sold for \$3,700,000, or \$136.87 per square foot for the 27,033 square foot center.

The 3,782 square foot two-story office building located at 397 East Hathaway Avenue in Bronson sold in December 2019 for the equivalent of \$39.66 per square foot. In addition, the 14,531 square foot office building located at 304 North Main Street in Chiefland sold in December 2019 for the equivalent of \$35.96 per square foot. It should be noted this sale was at auction, out of bankruptcy proceedings.

Lastly, the 27,748 former assisted living facility located at 507 SE 1st Avenue in the City of Williston is currently listed for sale for \$875,000, or \$31.53 per square foot.

In summary, with the exception of the Suwannee Plaza sale, the other sale comps sold for a tight range per square foot, from \$29.00 to \$42.86 per square foot. While these sales are not directly comparable to the Subject, they do show a pattern of values attributable to the Williston market, in our opinion.

Other Medical Related Sales

As discussed, it is also likely that the Subject would appeal to an alternative medical type user such as assisted living or rehab center. Shown below are some sales of similar facilities across the State.

Other Sales 125 SW 7th Street, Williston, Fla Callaway & Price, Inc. 20-81514					
Sale No	6	7	8	9	10
OrBk/Pg	1871280	2184/164	3037/1852	3550/595	19957-1736
Building Name	Sebring Health Services	Rosewood Senior Care	Good Hope of Pinellas	Loving Care	The Recovery Village
Address	7200 US Hwy 27 Sebring	517 US Hwy 27 Lake Placid	7575 65th Way Pinellas Park	1001 9th Street N. St. Petersburg	633 Umatilla Blvd Umatilla
Sale Date	Oct-17	Apr-17	Jan-20	Jun-20	Jan-17
Effective Sale Price	\$890,000	\$577,400	\$400,100	\$2,320,000	\$2,700,000
Year Built	1994	1960	1961	1964	1979
Age at Sale	23 years	57 years	56 years	56 years	38 years
Building Area (sqft)	14,578	26,029	13,431	28,119	60,000
Price per Sq.ft.	\$61.05	\$22.18	\$29.79	\$82.51	\$45.00
Use	Rehab Center	Assisted Living	Assisted Living	Skilled Nursing	Rehab Facility
Land Area (sqft)	122,151	79,998	38,333	62,291	297,079
Land to Building Ratio	8.38	3.07	2.85	2.22	4.95

These sales ranged from \$22.18 to \$82.51 per square foot, with the upper end represented by a facility in a superior market area. While not directly comparable, these do provide some reference point for alternative uses for which the Subject could be used.



Sales Comparison Approach

Conclusion – Sales Comparison Approach

After adjustments the direct medical comparables discussed indicated values ranging from \$23.91 to \$59.72 per square foot of building area with an average of \$45.35 per square foot. If the high and low ends of the range are eliminated, the average equates to \$47.70 per square foot.

Based on the indications from the comparable sales, and considering the Subject’s location, age/condition, and attributes, along with consideration given to current market conditions and the Subject’s specialized improvement type and its poor historical operating history, it is our opinion that the indicated Market Value of the Subject Property as of the appraisal date, via the Sales Comparison Approach should be near the lower end of the range of the comparables or approximately \$35.00 to \$45.00 per square foot of building. Therefore, our opinion of the value of the Subject Property as of the appraisal date is calculated as follows:

38,541 sqft x \$35.00 /sqft =	\$1,348,935
38,541 sqft x \$45.00 /sqft =	\$1,734,345
Say,	<u>\$1,500,000</u>



Reconciliation

RECONCILIATION

COST APPROACH	\$1,550,000
SALES COMPARISON APPROACH	\$1,500,000
INCOME CAPITALIZATION APPROACH	N/A

The Cost Approach has as its premise the valuation of the site by direct comparison with similar sites that have recently sold plus the addition of the depreciated cost to replace the improvements. The Cost Approach requires estimating the replacement cost new of all the improvements including an allowance for entrepreneurial profit if applicable.

The Cost Approach is considered an applicable indicator of Market Value for the Subject Property due to its special purpose improvements. However, it is our opinion that a hospital/medical facility is a unique property type because this type of buyer and seller typically are not driven by typical investment criteria. It is also our opinion that most medical facility operators are not overly concerned with the cost or value of the real estate portion of the center, as long as the site is well located and has the necessary building capability which will help facilitate patient care. We attempted to account for the long standing poor financial performance of the Subject with our inclusion of external obsolescence. Overall, this approach was considered to be an adequate indicator of value for the Subject, in our opinion.

The Sales Comparison Approach, when dealing with a special purpose property such as the Subject, can be difficult to use due to the lack of truly comparable data. However, the comps used included the most comparable hospital facilities we could find in similar markets. The weakness in this approach was the fact that the Subject is currently not operating and will need to be re-licensed prior to future use as a hospital. We also included other alternative use sales in our analysis as well as other local sales of other commercial properties to provide some relevance for our value conclusion. Overall, the Sales Comparison Approach was considered to offer a reasonable indication for the Subject Property, in our opinion.

The Income Capitalization Approach converts anticipated future benefits of property ownership into an estimate of value. The Income Capitalization Approach, as used for investment properties, has as its premise the estimation of the amount of net income the Subject Property could generate, which when capitalized by a rate which reflects the market return on investments for similar properties, produces a value indication by this approach. In our opinion, the Subject is not an income property in the truest sense, and we have not performed the Income Capitalization Approach. Further, the lack of comparable data, and the fact that similar facilities are often owner occupied due to their specialized nature renders this approach inconsequential, in our opinion.



Reconciliation

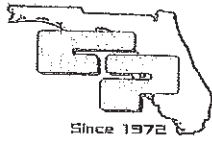
In our final analysis, we have given primary emphasis to the Sales Comparison Approach, although our indication via the Cost Approach supports this conclusion. Therefore, it is our opinion that the Market Value of the Fee Simple Estate of the Subject Property "As Is" as of October 29, 2020 was:

\$1,500,000

The market value reported herein assumes that all taxes and assessments have been paid and assumes a fee simple interest. As will be discussed in the Property Data Section of the report, there are delinquent property taxes due on the Subject Property totaling approximately \$464,000+\. There was reported to be an additional outstanding balance owed to the City of Williston for unpaid utilities.

ADDENDA

ENGAGEMENT LETTER



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c.phillips@callawayandprice.com

SPACE COAST

1120 Palmetto Avenue
Suite 1
Melbourne, FL 32901
Phone (321)726-0970
Fax (321)726-0384

Curtis L. Phillips, MAI
Cert Gen RZ2085
c.phillips@callawayandprice.com

October 15, 2020

Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC
One Biscayne Boulevard, Suite 1600
Miami, FL 33131

E-Mail: gshoup@dsiconsulting.com
gshoup@dsi.biz

Dear Mr. Stumphauzer:

We would be pleased to prepare an Appraisal Report on the Williston Regional General Hospital located at 125 SW 7th Street in Williston, Florida. It is our understanding that the purpose of the appraisal is to estimate the Market Value of the Fee Simple Estate.

This report will be prepared for our client and intended user, Ryan K. Stumphauzer, as Receiver for Complete Business Solutions Group, Inc. et al c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC. The intended use is to assist the client for internal purposes. The scope of work performed is specific to the needs of the intended user and the intended use. No other use is intended, and the scope of work may not be appropriate for other uses.

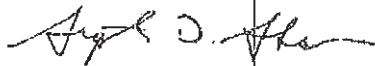
The fee would be \$ The fee is due and payable upon delivery of the report.

We will have the report completed in approximately 3 - 4 weeks from the day we receive your authorization and information requested; **be aware that delays in our receipt of information requested could postpone completion**

Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross & Kolaya, PLLC
October 15, 2020
Page Two

If the above is agreeable to you, please sign below as our authorization and return it with the retainer so that we may begin work immediately. This agreement is subject to the Agreements and Conditions listed on the attached pages, a copy of which should also be signed and returned to us. Our work will be done in accordance with the Appraisal Institute Code of Ethics and Standards of Professional Practice. Thank you for the opportunity to be of service.

Respectfully submitted,
CALLAWAY & PRICE, INC.



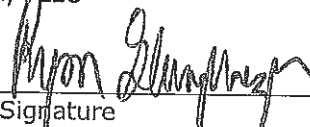
Stephen D. Shaw, MAI, AI-GRS
Cert.Gen. RZ1192

SDS/js
Attachments

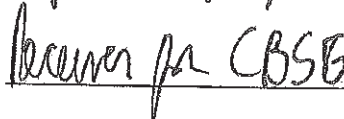
Client:

Ryan K. Stumphauzer, as Receiver for
Complete Business Solutions Group, Inc. et al
c/o Stumphauzer, Foslid, Sloman Ross &
Kolaya, PLLC

Accepted By\Date:

 10/16/20
Signature Date

Name and Title (Printed or Typed):


Receiver for CBSG



Conditions of Agreement

CONDITIONS OF AGREEMENT

1. Premise: The completed report shall comply with the professional and ethical standards of the Appraisal Institute. The report will be addressed to the Client, or, as directed by the Client.
2. Compensation: The fee is due and payable as designated in the contract letter; the retainer is to be sent to the Appraiser along with the signed contract letter, which constitutes authorization to commence the assignment. The Appraiser's/Consultant's compensation is in no event contingent upon a predetermined value or conclusion.
3. Completion Date: Every effort will be made to deliver the report as per the specified date in the contract letter. If delays occur for reasons beyond the control of the Appraiser/Consultant, such as not receiving necessary data requested from the Client in a timely manner, changes in the scope of services of the assignment, acts of God, et cetera, the due date shall be extended.
4. Changes: The Appraiser/Consultant shall, to the best of his ability, complete the assignment in compliance with professional and ethical standards of the appraisal industry. Changes which are not in keeping with these standards will necessitate a new contract letter and renegotiation of the original fee; or billed on a time basis plus the original fee.
5. Cancellation: This agreement may be cancelled by the Client by written notice, or telephone followed by written notice. Appraiser/Consultant shall submit a statement based on professional time and expenses accrued, if applicable, for all services expended to the date of cancellation.
6. Additional Report Copies: Additional copies will be furnished upon request, and prepayment of \$1 per page per report.
7. Collection: All fees and expenses are due upon delivery of the final report. A late charge of 1.5% per month shall be imposed on balances unpaid 30 days after the statement date. If collection efforts become necessary, all costs for same, including court costs and attorney's fees will be added to the balance due. We are currently operating under an agreement with a collection agency which charges us 53.8%. IF THEIR COLLECTION SERVICES ARE REQUIRED, CLIENT'S TOTAL BALANCE DUE WILL BE INCREASED BY 53.8%.
8. Limiting Conditions: This agreement and the completed report shall be subject to the attached Limiting Conditions (also included in said report).



Conditions of Agreement

9. Confidential Data: Data assembled for the assignment will remain the property of the Appraiser/Consultant. Data provided by the Client will be held in file, unless otherwise instructed by the Client, and considered confidential. Appraiser/Consultant is authorized by the Client to disclose the report to appropriate representative of the Appraisal Institute to comply with the Bylaws and regulations of this professional organization.

I hereby agree to the Conditions of Agreement outlined above.

Myron Blumhagen as Receiver
Client's Name

11/16/12 D
Date of Acceptance



Limiting Conditions

LIMITING CONDITIONS

1. Unless otherwise stated, the value appearing in this appraisal represents the opinion of the Market Value or the Value Defined AS OF THE DATE SPECIFIED. Market Value of real estate is affected by national and local economic conditions and consequently will vary with future changes in such conditions.
2. The value estimated in this appraisal report is gross, without consideration given to any encumbrance, restriction or question of title, unless specifically defined.
3. This appraisal report covers only the property described and any values or rates utilized are not to be construed as applicable to any other property, however similar the properties might be.
4. It is assumed that the title to the premises is good; that the legal description is correct; that the improvements are entirely and correctly located on the property described and that there are no encroachments on this property, but no investigation or survey has been made.
5. This appraisal expresses our opinion, and employment to make this appraisal was in no way contingent upon the reporting of predetermined value or conclusion.
6. No responsibility is assumed for matters legal in nature, nor is any opinion of title rendered. In the performance of our investigation and analysis leading to the conclusions reached herein, the statements of others were relied on. No liability is assumed for the correctness of these statements; and, in any event, the appraiser's total liability for this report is limited to the actual fee charged.
7. Neither all nor any part of the contents of this report (especially any conclusions, the identity of the appraiser or the firm with which he is connected, or any reference to the Appraisal Institute or any of its designations) shall be disseminated to the public through advertising media, public relations media, news media, sales media or any other public means of communication without our prior written consent and approval.
8. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures which would render it more or less valuable. The appraiser assumes no responsibility for such conditions or the engineering which might be required to discover these factors.



Limiting Conditions

9. Unless otherwise stated in this report, the existence of hazardous substances, including without limitation stachybotrys chartarum (mold), asbestos, polychlorinated biphenyls, petroleum leakage, "Chinese drywall" or agricultural chemicals, which may or may not be present on the property, or other environmental conditions, were not called to the attention of, nor did the appraiser become aware of such during the appraiser's inspection. The appraiser has no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraiser, however, is not qualified to test for such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde foam insulation, or other hazardous substances or environmental conditions, may affect the value of the property, the value estimated is predicated on the assumption that there is no such proximity thereto that would cause a loss in value. We are unaware of very wet conditions that may have existed for days or weeks which are required to grow mold. No responsibility is assumed for any such conditions, nor for any expertise or engineering knowledge required to discover them.

10. The Americans with Disabilities Act ("ADA") became effective January 26, 1992. The appraiser has not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property, together with a detailed analysis of the requirements of the ADA, could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this fact could have a negative effect upon the value of the property. Since the appraiser has no direct evidence relating to this issue, possible noncompliance with the requirements of ADA in estimating the value of the property has not been considered.

QUALIFICATIONS



Qualifications – Stephen D. Shaw, MAI, AI-GRS

Professional Designations\Licenses\Certifications

Member, Appraisal Institute, MAI Designation #10461
Member, Appraisal Institute, AI-GRS
State-certified general real estate appraiser RZ1192
Florida State Licensed Real Estate Salesman 0495422

Professional Experience

Principal, Callaway & Price, Inc., since January 1999
Senior Appraisal Consultant, Callaway & Price, Inc., since July 1997 – December 1998
Appraisal Consultant, Callaway & Price, Inc., since April 1994
Associate Appraiser, Pinel & Carpenter, Inc., Orlando, April 1992 - March 1994
Appraiser/Researcher, Callaway & Price, Inc., September 1987 - March 1992
Special Magistrate Palm Beach County 1996-2012
Special Magistrate, Martin County, 2009

Qualified as an Expert Witness

Palm Beach County, Florida
Martin County, Florida
Broward County, Florida
Sarasota County, Florida

Education

Bachelor of Science Degree, Business Administration, Major in Real Estate and Finance, University of Florida

Appraisal Institute:

Course 101 - An Introduction to Appraising Real Property, 1992
Course 201 - Principles of Income Producing Properties, 1991
Course 2-1 - Case Studies in Real Estate Valuation, 1992
Course 540 - Report Writing and Valuation Analysis, 1993
Course 2-3 - Standards of Professional Practice Parts A & B, 1991
Review Theory - General

Numerous seminars sponsored by the Appraisal Institute

Appraising\Consulting Expertise

Acreage	Medical Office Sites
ACLFs	Surgery Centers
Apartment Complexes	Self-Storage Facilities
Automotive Service Facilities	Office Buildings
Bowling Alleys	Office/Warehouses
Commercial Buildings	Retail Buildings
Condominium Projects	Restaurants
Eminent Domain	Special Purpose Properties
Golf Courses	Shopping Centers
Hospitals	Vacant Commercial Land
Hotels	Vacant Industrial Land
Marinas	Vacant Multifamily Pods
Medical Office Buildings	Vacant Residential Land
Medical Office Condominiums	Vacant Single-Family Subdivisions
Medical Campus Sites	Warehouses



Qualifications – Stephen D. Shaw, MAI, AI-GRS

Organizations and Affiliations

Appraisal Institute:

Experience Review Committee

Ethics & Counseling Committee

South Florida Chapter Board of Directors

Business Development Board Palm Beach County, Member



RICK SCOTT, GOVERNOR

JONATHAN ZACHEM, SECRETARY



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
FLORIDA REAL ESTATE APPRAISAL BD**

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

SHAW, STEPHEN DAY

1639 FORUM PLACE
SUITE 5
WEST PALM BEACH FL 33401

LICENSE NUMBER: RZ1192

EXPIRATION DATE: NOVEMBER 30, 2020

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.



Qualifications – James H. Mader

Professional Designations\Licenses\Certifications

State-certified general real estate appraiser RZ832
Florida Licensed Real Estate Salesman 0435885

Professional Experience

Appraisal Consultant, Callaway & Price, Inc since February 1985
Researcher, Callaway & Price, Inc., June 1982 to January 1985

Qualified As An Expert Witness

Palm Beach County, Florida

Education

Bachelor of Business Administration, Marketing Major, Florida Atlantic University
Florida Real Estate Commission, Course I

Society of Real Estate Appraisers:

- An Introduction to Appraising Real Property, 1983
- Principles of Income Property Appraising, 1984
- Applied Income Property Valuation, 1984

American Institute of Real Estate Appraisers:

- Appraising Troubled Property, 1992
- Appraisal Theory Update, 1992
- Appraisal Review - Residential Property, 1994
- USPAP Update Core Law for Appraisers, 1994
- Standards of Professional Practice, 1986, 1992, 1994
- Capitalization Theory and Techniques, Part A, 1986
- Capitalization Theory and Techniques, Part B, 1986
- Real Estate Appraisal Principles, 1986
- Basic Valuation Procedures, 1986

Appraising\Consulting Expertise

Acreage	Easements	Road Abandonment
Automobile Dealerships	Groves	RV Parks
Apartment Buildings	Industrial Properties	Shopping Centers
Commercial Buildings	Life Care Facilities	Special Purpose Properties
Condominiums (Individual Units and Total Sellout)	Marinas	Strip Centers
Churches	Mobile Home Parks	Subdivisions/Residential
Country Club/Golf Courses	Motels	Vacant Commercial
Day Care Facilities	Office Buildings	Vacant Residential
Duplexes	Ranches	Warehouses
	Restaurants	



Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

FLORIDA REAL ESTATE APPRAISAL BD

THE CERTIFIED GENERAL APPRAISER HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 475, FLORIDA STATUTES

MADER, JAMES H

1410 PARK LANE SOUTH SUITE 1
JUPITER FL 33458

LICENSE NUMBER: RZ832

EXPIRATION DATE: NOVEMBER 30, 2022

Always verify licenses online at MyFloridaLicense.com



Do not alter this document in any form.

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Exhibit “15”

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

LEVY COUNTY

ACCOUNT NUMBER: 05076-001-00 2021 TAX DISTRICT: WI
 ASSESSED VALUE: 443,427 EXEMPTIONS: * NONE * TAXABLE VALUE: 443,427
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 9.0000 443,427 0 443,427 3,990.84
 SCHOOL SCHOOL - STATE 3.6270 443,427 0 443,427 1,608.31
 SCHOOL - LOCAL 1.5000 443,427 0 443,427 665.14
 SCHOOL-BASIC DISC .7480 443,427 0 443,427 331.68
 WATER SWFWMD .2535 443,427 0 443,427 112.41
 CITY CITY OF WILLISTON 6.7500 443,427 0 443,427 2,993.13
 EXEMPTION:NONE
 21.87850 9,701.51

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 27,564.22
 NON AD VALOREM ASSESSMENTS: 27,564.22
 COMBINED TAXES & ASSESSMENTS TOTAL: 37,265.73
 125 SW 7 ST WIL

PROPERTY:
 ADDR:125 SW 7 ST WIL 06-13-19 0007.68 ACRES TRACT 693
 FT ON HWY IN SW1/4 OF NW1/4 OR
 BOOK 1532 PAGE 872 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

IF PAID BY: 03/31/2026
 PLEASE PAY: 64,097.06

HONORABLE MICHELE LANGFORD LEVY COUNTY
 REAL ESTATE
 CORRECTED 11/20/25

IF PAID BY: 03/31/2026
 PLEASE PAY: 64,097.06

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
		WI		

VALUES AND EXEMPTIONS TAXES 37,265.73 HONORABLE MICHELE LANGFORD
 ASSESSMENT 443,427 INT. 72.0 26,831.33 310 SCHOOL ST
 TAXABLE 443,427 BRONSON, FL 32621
 125 SW 7 ST WIL
 SEE TAX ROLL FOR MORE LEGAL
PRIOR YEARS DUE, PLEASE CALL

05076-001-00 2021
 COMPLETE BUSINESS SOLUTIONS GROUP INC
 C/O PAR FUNDING
 20 NORTH 3RD ST
 PHILADELPHIA, PA 19106

Exhibit “16”

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

LEVY COUNTY

ACCOUNT NUMBER:	05076-001-00	2022				TAX DISTRICT:	WI
ASSESSED VALUE:	444,339		EXEMPTIONS: *	NONE	*	TAXABLE VALUE:	444,339
TAXING AUTHORITY		MILLAGE RATE	EXEMPTIONS	TAXABLE VALUE	TAXES		
COUNTY	BOARD OF CO COMMISSIONERS		9.0000	444,339	0	444,339	3,999.05
SCHOOL	SCHOOL - STATE		3.2270	444,339	0	444,339	1,433.88
	SCHOOL - LOCAL		1.5000	444,339	0	444,339	666.51
	SCHOOL-BASIC DISC		.7480	444,339	0	444,339	332.37
WATER	SWFWMD		.2260	444,339	0	444,339	100.42
CITY	CITY OF WILLISTON		6.7500	444,339	0	444,339	2,999.29
EXEMPTION:	NONE						
			21.45100				9,531.52

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO COMM)	AMBULANCE		27,564.22
		NON AD VALOREM ASSESSMENTS:	27,564.22
		COMBINED TAXES & ASSESSMENTS TOTAL:	37,095.74

PROPERTY:
 ADDR:125 SW 7 ST WIL

125 SW 7 ST WIL

06-13-19 0007.68 ACRES TRACT 693
 FT ON HWY IN SW1/4 OF NW1/4 OR
 BOOK 1532 PAGE 872 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

IF PAID BY:	03/31/2026
PLEASE PAY:	57,127.44

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

IF PAID BY:	03/31/2026
PLEASE PAY:	57,127.44

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
---------	--------	---------	--------------	---------------------------------

VALUES AND EXEMPTIONS	TAXES	37,095.74	HONORABLE MICHELE LANGFORD
ASSESSMENT	444,339 INT. 54.0	20,031.70	310 SCHOOL ST
TAXABLE	444,339 TOTAL	57,127.44	BRONSON, FL 32621
			125 SW 7 ST WIL
			SEE TAX ROLL FOR MORE LEGAL
			PRIOR YEARS DUE, PLEASE CALL

05076-001-00 2022
 COMPLETE BUSINESS SOLUTIONS GROUP INC
 C/O PAR FUNDING
 20 NORTH 3RD ST
 PHILADELPHIA, PA 19106

Exhibit “17”

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

LEVY COUNTY

ACCOUNT NUMBER: 05076-001-00 2023

ASSESSED VALUE: 444,339

EXEMPTIONS: * NONE *

TAX DISTRICT: WI

TAXABLE VALUE: 444,339

TAXING AUTHORITY	MILLAGE RATE	EXEMPTIONS	TAXABLE VALUE	TAXES		
COUNTY BOARD OF CO COMMISSIONERS	9.0000		444,339	0	444,339	3,999.05
SCHOOL SCHOOL - STATE	3.1950		444,339	0	444,339	1,419.66
SCHOOL SCHOOL - LOCAL	1.5000		444,339	0	444,339	666.51
SCHOOL SCHOOL-BASIC DISC	.7480		444,339	0	444,339	332.37
WATER SWFWMD	.2043		444,339	0	444,339	90.78
CITY CITY OF WILLISTON	6.7500		444,339	0	444,339	2,999.29
EXEMPTION:NONE						
	21.39730					9,507.66

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO COMM)	AMBULANCE		27,564.22
		NON AD VALOREM ASSESSMENTS:	27,564.22
		COMBINED TAXES & ASSESSMENTS TOTAL:	37,071.88
		125 SW 7 ST WIL	

PROPERTY:
 ADDR:125 SW 7 ST WIL
 06-13-19 0007.68 ACRES TRACT 693
 FT ON HWY IN SW1/4 OF NW1/4 OR
 BOOK 1532 PAGE 872 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

IF PAID BY: 03/31/2026
 PLEASE PAY: 50,417.76

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25
 LEVY COUNTY

IF PAID BY: 03/31/2026
 PLEASE PAY: 50,417.76

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
		WI		

VALUES AND EXEMPTIONS	TAXES	37,071.88	HONORABLE MICHELE LANGFORD
ASSESSMENT	444,339 INT. 36.0	13,345.88	310 SCHOOL ST
TAXABLE	444,339 TOTAL	50,417.76	BRONSON, FL 32621
			125 SW 7 ST WIL
			SEE TAX ROLL FOR MORE LEGAL
			PRIOR YEARS DUE, PLEASE CALL

05076-001-00 2023
 COMPLETE BUSINESS SOLUTIONS GROUP INC
 C/O PAR FUNDING
 20 NORTH 3RD ST
 PHILADELPHIA, PA 19106

Exhibit “18”

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

LEVY COUNTY

ACCOUNT NUMBER: 05076-001-00 2024 TAX DISTRICT: WI
 ASSESSED VALUE: 443,814 EXEMPTIONS: * NONE * TAXABLE VALUE: 443,814
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES
 COUNTY BOARD OF CO COMMISSIONERS 8.2500 443,814 0 443,814 3,661.47
 SCHOOL SCHOOL - STATE 3.1080 443,814 0 443,814 1,379.37
 SCHOOL - LOCAL 1.5000 443,814 0 443,814 665.72
 SCHOOL-BASIC DISC .7480 443,814 0 443,814 331.97
 WATER SWFWMD .1909 443,814 0 443,814 84.72
 CITY CITY OF WILLISTON 6.7500 443,814 0 443,814 2,995.74
 EXEMPTION:NONE
 20.54690 9,118.99

LEVYING AUTHORITY PURPOSE RATES/BASIS AMOUNT
 AMBULANCE (BD OF CO COMM) AMBULANCE 27,564.22
 NON AD VALOREM ASSESSMENTS: 27,564.22
 COMBINED TAXES & ASSESSMENTS TOTAL: 36,683.21
 125 SW 7 ST WIL

PROPERTY:
 ADDR:125 SW 7 ST WIL 06-13-19 0007.68 ACRES TRACT 693
 FT ON HWY IN SW1/4 OF NW1/4 OR
 BOOK 1532 PAGE 872 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

IF PAID BY: 03/31/2026
 PLEASE PAY: 43,286.19

HONORABLE MICHELE LANGFORD LEVY COUNTY
 REAL ESTATE
 CORRECTED 11/20/25

IF PAID BY: 03/31/2026
 PLEASE PAY: 43,286.19

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
		WI		

VALUES AND EXEMPTIONS TAXES 36,683.21 HONORABLE MICHELE LANGFORD
 ASSESSMENT 443,814 INT. 18.0 6,602.98 310 SCHOOL ST
 TAXABLE 443,814 TOTAL 43,286.19 BRONSON, FL 32621
 125 SW 7 ST WIL
 SEE TAX ROLL FOR MORE LEGAL
PRIOR YEARS DUE, PLEASE CALL

05076-001-00 2024
 COMPLETE BUSINESS SOLUTIONS GROUP INC
 C/O PAR FUNDING
 20 NORTH 3RD ST
 PHILADELPHIA, PA 19106

Exhibit “19”

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

LEVY COUNTY

ACCOUNT NUMBER: 05076-001-00 2025 TAX DISTRICT: WI
 ASSESSED VALUE: 443,763 EXEMPTIONS: * NONE * TAXABLE VALUE: 443,763
 TAXING AUTHORITY MILLAGE RATE EXEMPTIONS TAXABLE VALUE TAXES

COUNTY	BOARD OF CO COMMISSIONERS	8.7500	443,763	0	443,763	3,882.93
SCHOOL	SCHOOL - STATE	3.0840	443,763	0	443,763	1,368.57
	SCHOOL - LOCAL	1.5000	443,763	0	443,763	665.64
	SCHOOL-BASIC DISC	.7480	443,763	0	443,763	331.93
WATER	SWFWMD	.1831	443,763	0	443,763	81.25
CITY	CITY OF WILLISTON	6.7500	443,763	0	443,763	2,995.40
EXEMPTION:NONE						
						21.01510
						9,325.72

LEVYING AUTHORITY	PURPOSE	RATES/BASIS	AMOUNT
AMBULANCE (BD OF CO COMM)	AMBULANCE		19,558.43
WILLISTON FIRE	FIRE ASSESSMENT		2,788.89
NON AD VALOREM ASSESSMENTS:			22,347.32
COMBINED TAXES & ASSESSMENTS TOTAL:			31,673.04
125 SW 7 ST WIL			

PROPERTY:
 ADDR:125 SW 7 ST WIL

06-13-19 0007.68 ACRES TRACT 693
 FT ON HWY IN SW1/4 OF NW1/4 OR
 BOOK 1532 PAGE 872 -HOSPITAL-
PRIOR YEARS DUE, PLEASE CALL

IF PAID BY:	MAR 1-MAR 31	DELINQUENT	CERTIFIED	APR 1-APR 30	TAX SALE ON
PLEASE PAY:	31,673.04	APRIL 1	FUNDS ONLY	32,623.23	MAY 31, 2026

HONORABLE MICHELE LANGFORD
 REAL ESTATE
 CORRECTED 11/20/25

IF PAID BY:	MAR 1-MAR 31	DELINQUENT	CERTIFIED	APR 1-APR 30	TAX SALE ON
PLEASE PAY:	31,673.04	APRIL 1	FUNDS ONLY	32,623.23	MAY 31, 2026

EX-TYPE	ESCROW	MILLAGE	TAXES LEVIED	REMIT PAYMENT IN U.S. FUNDS TO:
		WI		

VALUES AND EXEMPTIONS	TAXES	31,673.04	HONORABLE MICHELE LANGFORD
ASSESSMENT	443,763	TOTAL 31,673.04	310 SCHOOL ST
TAXABLE	443,763		BRONSON, FL 32621
125 SW 7 ST WIL			
SEE TAX ROLL FOR MORE LEGAL			
PRIOR YEARS DUE, PLEASE CALL			

05076-001-00 2025
 COMPLETE BUSINESS SOLUTIONS GROUP INC
 C/O PAR FUNDING
 20 NORTH 3RD ST
 PHILADELPHIA, PA 19106

Exhibit “20”



MATT BROOKS
LEVY COUNTY
LEVY COUNTY CLERK OF THE CIRCUIT COURT
355 S COURT ST, BRONSON, FL 32621

TO: **Property Owner**
COMPLETE BUSINESS SOLUTIONS GROUP INC
C/O RYAN STUMPHAUZER
2 S BISCAYNE BLVD STE 1600
MIAMI, FL 33131

CASE NO: 2026-4131TD

NOTICE OF APPLICATION FOR TAX DEED

NOTICE IS HEREBY GIVEN: BUFFALO BILL LLC, the holder of the following certificate has filed said certificate for a tax deed to be issued thereon. The certificate number and year of issuance, the description of the property, and the names in which it was assessed are as follows:

Certificate No.: 6574-19A Year of Issuance: May 31, 2019 Parcel ID: 05076-001-00

Description of Property:

A TRACT OF LAND IN THE SW 1/4 OF NW 1/4 OF SECTION 6, TOWNSHIP 13 SOUTH, RANGE 19 EAST, IN THE CITY OF WILLISTON, BEING A PORTION OF THAT PARCEL DESCRIBED IN DEED BOOK 90, PAGE 590 OF THE PUBLIC RECORDS OF LEVY COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHWEST CORNER OF THE SW 1/4 OF NW 1/4 OF SECTION 6-13-19; RUN THENCE NORTH, ALONG THE WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 1043.30 FEET TO A POINT IN THE SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE; RUN THENCE N 79°57'52" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 58.19 FEET TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 41 TO ESTABLISH THE POINT OF BEGINNING; FROM SAID POINT OF BEGINNING, RUN THENCE N 79°57'52" E, ALONG SAID SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE, A DISTANCE OF 570.34 FEET; RUN THENCE SOUTH PARALLEL TO SAID WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 814.89 FEET; RUN THENCE N 87°49'25" W, 571.18 FEET TO A POINT IN THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY 41; RUN THENCE N 00°45'24" E, ALONG THE EASTERLY RIGHT OF WAY LINE OF US HIGHWAY NO. 41, A DISTANCE OF 693.67 FEET TO THE POINT OF BEGINNING. LESS AND EXCEPT THE EAST 140 FEET THEREOF; AND LESS AND EXCEPT THE SOUTH 50 FEET FOR ROAD RIGHT OF WAY; AND LESS AND EXCEPT THE FOLLOWING DESCRIBED PARCEL: FOR A POINT OF REFERENCE, COMMENCE AT THE SOUTHWEST CORNER OF THE SW 1/4 OF NW 1/4 OF SECTION 6-13-19; RUN THENCE NORTH, ALONG THE WEST BOUNDARY OF SAID SW 1/4 OF NW 1/4, A DISTANCE OF 1043.30 FEET TO A POINT IN THE SOUTHERLY RIGHT OF WAY LINE OF CHURCH AVENUE; RUN THENCE N 79°57'52" E, ALONG SAID RIGHT OF WAY LINE, A DISTANCE OF 191.92 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE N 79°57'59" E, 213.74 FEET; THENCE S 00°03'51" E, 77.27 FEET; THENCE S 85°38'40" W, 211.59 FEET; THENCE N 00°25'49" E, 56.09 FEET TO CLOSE ON THE POINT OF BEGINNING.

Name in which assessed:
COMPLETE BUSINESS SOLUTIONS GROUP INC
All of said property being in the County of Levy, State of Florida.

Unless said certificate shall be redeemed according to Law, the Property described in such Certificate shall be sold to the highest bidder, in the LEVY County Government Center Auditorium on the 13th day of April, 2026 at 10:00 AM or any subsequently scheduled sale date.

Dated this 3rd day of February, 2026

MATT BROOKS
LEVY COUNTY CLERK OF THE CIRCUIT COURT
LEVY County, FLORIDA

By: Jennifer Watkins
Jennifer Watkins, Deputy Clerk



WARNING!

THERE ARE UNPAID TAXES ON PROPERTY WHICH YOU OWN OR IN WHICH YOU HAVE A LEGAL INTEREST. THE PROPERTY WILL BE SOLD AT PUBLIC AUCTION ON THE **13th day of April, 2026 AT 10:00 AM**, OR ANY SUBSEQUENTLY SCHEDULED SALE DATE, UNLESS THE BACK TAXES ARE PAID IN THE AMOUNT OF **\$1,042,009.86**. TO RECEIVE FURTHER INFORMATION, CONTACT THE CLERK OF COURT IMMEDIATELY AT 355 S COURT ST, BRONSON, FL 32621 ATTN: TAX DEEDS, OR CALL (352) 486-5266 X 1235, or TAX COLLECTOR'S OFFICE at (352) 486-5176.

**PLEASE MAKE PAYMENTS PAYABLE TO:
MICHELE LANGFORD, TAX COLLECTOR
-Payable By Certified Funds ONLY-**

**MAIL CHECK TO:
310 SCHOOL STREET, BRONSON, FL 32621
ATTN: TAX DEEDS**

Exhibit “21”

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.: 20-CV-81205-RAR

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**COMPLETE BUSINESS SOLUTIONS
GROUP, INC. d/b/a/ PAR FUNDING, et al.,**

Defendants.

**[PROPOSED] ORDER GRANTING RECEIVER'S
MOTION TO LIFT THE LITIGATION INJUNCTION TO ALLOW
TAX DEED SALE TO PROCEED FOR RECEIVERSHIP PROPERTY
LOCATED AT 125 SW 7TH STREET, WILLISTON, FLORIDA 32696**

THIS CAUSE comes before the Court upon Receiver Ryan K. Stumphauzer's Motion to Lift the Litigation Injunction to Allow Tax Deed Sale to Proceed for Receivership Property Located at 125 SW 7th Street, Williston, Florida 32696, filed on March 31, 2026, [ECF No. ___], ("Motion").

In the Motion, the Receiver seeks to modify the Court's Amended Order Appointing Receiver dated August 13, 2020, [ECF No. 141], so as to lift the litigation injunction provided for in that Order to allow the Levy County Tax Collector and the Clerk of the Circuit Court for Levy County to proceed with a tax certificate sale for the receivership property located at 125 SW 7th Street, Williston, Florida 32696 (the "Property").

The Receiver has made a sufficient and proper showing in support of the relief requested. Accordingly, it is hereby

ORDERED AND ADJUDGED that the Receiver's Motion is **GRANTED**. The litigation injunction set forth in the Court's Amended Order Appointing Receiver dated August 13, 2020, [ECF No. 141], is hereby lifted to allow the Levy County Tax Collector and the Clerk of the Circuit Court for Levy County to proceed with a tax certificate sale for the Property, including the public auction scheduled for April 13, 2026, at 10:00 a.m., at the Levy County Government Center Auditorium, 310 School Street, Bronson, Florida 32621, and issuance of a tax certificate deed for the Property.

The Receivership Entities shall not be liable for any deficiency, remaining liens or encumbrances on the Property, or any other amounts associated with the Property or the tax certificate sale. More specifically, by allowing the tax certificate sale to proceed, the Court is not permitting any person or entity to pursue a claim against any of the Receivership Entities for a deficiency based on insufficient proceeds resulting from the foreclosure sale, such that any of the liens or encumbrances on the Property, including the Senior Judgments, the Surviving Junior Judgments, the Federal Tax Lien, the Tax Certificates, and the Other Unpaid Property Taxes, as those terms are described in the Motion, and any other liens or encumbrances, are not paid off or otherwise satisfied following the tax certificate sale. Rather, any claims against the Receivership Entities were required to have been filed as part of the claims process, as established by the Court's Order (1) Approving Proof of Claim Form; (2) Establishing Claims Bar Date and Notice Procedures; and (3) Approving Procedure to Administer and Determine Claims, [ECF No. 1471], entered on December 23, 2022.

Furthermore, in the performance of his obligations pursuant to this Order and in connection with the tax certificate sale of the Property, neither the Receiver nor his professionals shall have

any personal liability for claims arising out of or relating to the performance of any actions taken in connection with the tax certificate sale of the Property as provided for herein.

DONE AND ORDERED in Miami, Florida, this ____ day of _____, 2026.

RODOLFO A. RUIZ II
UNITED STATES DISTRICT JUDGE

Copies to: Counsel of record