

HUDSON & MARSHALL, INC.

10761 Estes Road * Macon, Georgia 31210

(478) 743-1511 or (800) 841-9400

GA: H & M(Firm) #274 & 1779, AM Marshall IV #1605 & 153460, RS Slocumb #3512 & 136176

AUCTIONEER'S PURCHASE & SALE AGREEMENT

State of Georgia, County of Hancock

March 9, 2026

The undersigned Purchaser at auction agrees to buy the following property owned by EBB Holdings, LLC and MBC Holdings LLC hereinafter referred to as Seller(s).

Legal Description of Property: All that tract or parcel of land located in Hancock County, Georgia referred to as auction tracts(s) 1 & 2 containing 348 acres and being more particularly described in Exhibit "A" attached.

IT IS AGREED BY THE PARTIES HERETO THAT THE PROPERTY IS SOLD SUBJECT TO THE FOLLOWING CONDITIONS AND STIPULATIONS: (1) Ad Valorem Taxes for 2026 shall be prorated. (2) All other closing cost are paid by purchaser. (3) The property is sold subject to all valid rules and regulations of Hancock County, Georgia or any other appropriate authority having jurisdiction over the property. (4) The Purchaser shall have 15 business days after Seller(s) execution of the contract to examine the title, and all objections as to title shall be made in writing to the Seller(s) within that time. The Seller(s) shall have up to 30 days thereafter within which to remove the same. If the defects and objections are incurable and hence the title unmarketable, and not made marketable by the Seller(s) within the time aforesaid, the Purchaser may rescind this contract, and shall receive back their earnest money binder. (5) The closing of the purchase and the payment of the balance of the purchase money shall take place on or before April 10, 2026 whereupon the Seller shall deliver to Purchaser a good and sufficient Warranty Deed conveying to Purchaser marketable title in fee simple to the property subject only to any easements and restrictions of record and announcements made prior to the auction. Seller reserves the right to extend the closing up to 30 days, if necessary. (6) Purchaser agrees that if title is good and Purchaser fails or refuses to complete this sale, Purchaser shall forfeit their earnest money as liquidated damages. (7) Seller(s) and Purchaser agree that said earnest money binder will be held in escrow account registered with the Georgia Real Estate Commission and fully insured by the Federal Deposit Insurance Corporation. (8) Special Announcements: (a) This is a cash contract not contingent on the purchaser's ability to obtain financing; (b) The land and/or any improvements located thereon are being sold "AS-IS-WHERE-IS." The Seller warrants only marketable title free and clear of liens and encumbrances; Seller(s) does not warrant any physical suitability for particular use and/or future use of the property; c) Purchaser has completed their own due diligence; (d) The property is part of the Conservation Use Assessment Covenant (CUVA) which expires December 31, 2032. The Purchaser agrees to continue the covenant and follow all terms and conditions, as well as being responsible for signing all necessary paperwork with Hancock County. There are penalties for landowners who break the covenant before the expiration date. The Purchaser will be responsible for all penalties and taxes if it is breached under the Purchaser's ownership. This covenant is incorporated into and made part of this contract as identified in Exhibit "B"; and (e) Access/Easement to property as outlined in Exhibit "C"

The sale is made upon the following terms:

Price Per Acre: _____	Bid Price: _____
	10 % Buyers Premium: _____
	Purchase Price: _____
	Earnest Money Binder: _____
	Balance Due at Closing: _____

IN WITNESS WHEREOF the Purchaser has hereunto affixed their hand and seal:

Purchaser (Signature) Purchaser (Print)

Mailing Address City, State, Zip

Phone

Email Address

The terms of this Agreement shall constitute an offer ("Offer") by Purchaser which shall expire at 5:00 p.m. on Monday, March 9, 2026, unless prior to that time the offer is accepted, and notice is hereby given to the party who made the Offer verbally or in writing.

SELLER:

SIGN: _____

SIGN: _____

EXHIBIT "A"
LEGAL DESCRIPTION

All that certain tract or parcel of land situate, lying and being in the 116th District, G.M. of Hancock County, Georgia, containing 174 acres, more or less, and being more particularly described as follows: Beginning at the southeasternmost corner of that certain tract of land known as Lot #5 in the division of the Estate of Alfred E. Brown as shown on plat of record in Deed Book W, page 486, Hancock County records, and from said point of beginning running North 59 degrees 00" West 37.69 chains to a point; thence running North 34 degrees 30" East 47.45 chains to a point; thence running South 55 degrees 30" East 37.62 feet chains to a point; thence running South 34 degrees 30" West 45.15 chains to the point of beginning.

All that certain tract or parcel of land situate, lying and being in the 116th District, G.M. of Hancock County, Georgia, containing 174 acres, more or less, and being more particularly described as follows: Beginning at the southwesternmost corner of that certain tract of land known as Lot #5 in the division of the Estate of Alfred E. Brown as shown on plat of record in Deed Book W, page 486, Hancock County records, and from said point of beginning running North 40 degrees 00" East 28.67 chains to a point; thence running North 50 degrees 00" West 14.25 chains to a point; thence running South 89 degrees 00" East 54.30 chains to a point; thence running South 30 degrees 00" West 11.00 chains to a point; thence running South 55 degrees 30" East 3.38 chains to a point; thence running South 34 degrees 30" West 47.45 chains to a point; thence running North 59 degrees 00" West 36.81 chains to the point of beginning.

EXHIBIT B
ADDENDUM TO SALES CONTRACT

ACKNOWLEDGMENT AND ACCEPTANCE OF EXISTING CONSERVATION USE ASSESSMENT COVENANT

STATE OF GEORGIA COUNTY OF Hancock

SELLER: EBB Holdings, LLC and MBC Holdings, LLC

PURCHASER: _____

Tract #: 1 & 2 ACRES: 348

MAP/PARCEL: 121 004 and 121 002

AUCTION DATE: March 5, 2026

The above-named party, as Purchaser at auction on March 5, 2026, acknowledges that Hancock County, GA Map/Parcel 121 004 and 121 002 is currently enrolled in a Conservation Use Assessment for Agricultural Property with the Hancock County Board of Tax Assessors. A copy of said covenant application is attached hereto and made a part of this Acknowledgment and Acceptance by reference.

The existing covenant shall naturally expire on December 31, 2032. However, unless the above-named party, as Purchaser of the tract purchased at auction executes a new covenant with the Hancock County Board of Tax Assessors, continuing the existing covenant until the natural expiration date, a substantial penalty shall be due and payable, as a result of a breach of the underlying covenant.

The Purchaser hereby expressly agrees to re-enroll the tract purchased at auction with the Hancock County Board of Tax Assessors, for the remaining term of the covenant, being until December 31, 2032. Re-enrollment must be completed between January 1, 2027, and April 1, 2027.

The Purchaser hereby acknowledges that should he/she/it elect not to execute and deliver a applicable application with the Hancock County Board of Tax Assessors, thereby renewing the covenant until its natural expiration on December 31, 2032, then the Purchaser shall be solely responsible for payment of any tax penalty assessed by the Hancock County Board of Tax Assessors as a result of the breach of the covenant and hereby expressly agrees to indemnify and otherwise hold EBB Holdings, LLC and MBC Holdings, LLC (Sellers) as prior owner, Hudson & Marshall, Inc. as auctioneer, and any closing attorney to the sales transaction harmless for any and all subsequent claims that may arise against Sellers, Hudson & Marshall, Inc. or any applicable closing attorney, as a result of any penalty that may be subsequently assessed by the Hancock County Board of Tax Assessors, with regards to any breach of the covenant.

The representations expressed in this document are deemed to be a material condition of any underlying sales contract between the parties and shall survive the closing of the sales transaction.

This Addendum shall be expressly incorporated herein, by reference, as a material part of the underlying Sales Contract entered between the parties upon the conclusion of the auction conducted by Hudson & Marshall on March 5, 2026.

This document or any document deemed necessary by the closing attorney shall be made part of the closing documents and/or deed.

This, the 9th day of March 2026.

Purchaser

Seller

PT283A Rev. 2/15

**APPLICATION AND QUESTIONNAIRE FOR CURRENT USE
 ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

To the Board of Tax Assessors of Hancock County: In accordance with the provisions of O.C.G.A. § 48-5-7.4, I submit this application and the completed questionnaire on the back of this application for consideration of current use assessment on the property described herein. Along with this application, I am submitting the fee of the Clerk of Superior Court for recording such application if approved.

Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors

EBB HOLDINGS LLC

Owner's mailing address C/O KAREN E BROWN 112 EAST BENSON ST		City, State, Zip DECATUR, GA 30030	Number of acres included in this application. Agricultural Land: _____ Timber Land: <u>174.00</u>
Property location (Street, Route, Hwy, etc.) 0		City, State, Zip of Property: <u>Sparta, Hancock Co., GA</u>	Covenant Acres 174.00 Total Acres 174.00
District <u>116</u>	Land Lot	Sublot & Block	Recorded Deed Book/Page 489 21
List types of storage and processing buildings: <u>NA</u>			

AUTHORIZED SIGNATURE

I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership interest on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Karen E. Brown
 Signature of Taxpayer or Taxpayer's Authorized Representative
Managing Member, EBB Holdings, LLC
 Signature of Taxpayer or Taxpayer's Authorized Representative
 (Please have additional taxpayers sign on reverse side of application)

March 20, 2023
 Date Application Filed

Sworn to and subscribed before me this 20th day of March, 2023
Sandra Scott
 Notary Public



If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made pursuant to O.C.G.A. § 48-5-306.

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
121 004	01	6205	Begin: Jan 1, 2023 Ends: Dec 31, 2032
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____	If applicable, covenant is a continuation for tax year: Begin: Jan 1, ____ Ends: Dec 31, ____	
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.	If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number:	

Approved: Date: 3-23-23

Aisha Hill
 Board of Tax Assessors

3-23-23
 Date

Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% Interest / No of Acres
<i>Please see attached re members of EBB Holdings, LLC</i>					

Check Appropriate Ownership Type:

One or more natural or naturalized citizens.

An estate of which the devisees or heirs are one or more natural or naturalized citizens.

A trust of which the beneficiaries are one or more natural or naturalized citizens.

A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses, _____ (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.))

Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Bona fide club organized for pleasure, recreation, and other nonproliferable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

Raising, harvesting, or storing crops % _____

Feeding, breeding, or managing livestock or poultry % _____

Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100

Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % _____ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))

Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and applan products % _____

Other _____

Yes No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)

Yes No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.

Yes No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.

Yes No Are there any deed restrictions on this property? If yes, please list the restrictions.

Yes No Does the current zoning on this property allow agricultural use? If no, please explain. *(but conservation use only assessment 2013/2003 to date)*

Yes No Is there any type business operated on this property? If yes please indicate business name & type of business.

* If this application is for property that is less than 10 acres in size, a taxpayer must submit additional relevant records providing proof of bona fide agricultural use.

* Although not required, the applicant(s) for a property having more than 10 acres may wish to provide additional information to assist the board of assessors in making their determination. This information may include:

(1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber. (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)

* The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

APPLICATION FOR RELEASE OF CURRENT USE ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of current use assessment with the county board of tax assessors. Pursuant to O.C.G.A. § 48-5-7.4(w), no fee is required for the clerk of superior court to file and index this release in the real property records of the clerk's office.

Sworn to and subscribed before me
 This ___ day of _____

 Taxpayer's Authorized Signature

 Approved by: Board of Tax Assessors

 Date Filed

 Date Approved

 Notary Public

PT283A – Attachment

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application only	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants
Name/Relationship			County/Total acres	% Interest/No. of acres
Lynda Brown Herrig	Sister	14.28%	NA	NA
Rebecca Ann Brown	Sister	14.28%	NA	NA
Sandra Leigh Brown	Sister	14.28%	NA	NA
Paul Edward Brown	Brother	14.28%	NA	NA
Karen Elizabeth Brown	Sister	14.32%	NA	NA
Robert Brooking Brown	Brother	14.28%	NA	NA
Christopher Steven Brown	Brother	14.28%	NA	NA

PT283A Rev. 2015

**APPLICATION AND QUESTIONNAIRE FOR CURRENT USE
 ASSESSMENT OF BONA FIDE AGRICULTURAL PROPERTY**

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Name of owner (individual(s), family owned farm entity, trust, estate, non-profit conservation organization or club) – The name of each individual and the percentage interest of each must be listed on the back of this application. For special rules concerning Family Farm Entities and the maximum amount of property that may be entered into a covenant, please consult the County Board of Tax Assessors
 MBC HOLDINGS L L C

Owner's mailing address 901 SANDERS DRIVE	City, State, Zip SAINT LOUIS, MO 63126	Number of acres included in this application. Agricultural Land: _____ Timber Land: _____
Property location (Street, Route, Hwy, etc.) 0 Map 121-002	City, State, Zip of Property: Sparta GA 31087	Covenant Acres 174.00 - all timber Total Acres 174.00
District 01	Land Lot 121-002	Sublot & Block
Recorded Deed Book/Page 58 310	List types of storage and processing buildings: None	

AUTHORIZED SIGNATURE

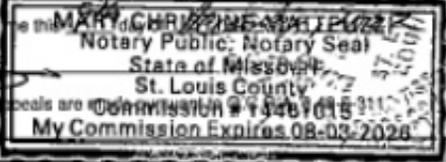
I, the undersigned, do hereby solemnly swear, covenant and agree that all the information contained above, as well as the information provided on the questionnaire, is true and correct to the best of my knowledge and that the above described property qualifies under the ownership and land use provisions of O.C.G.A. § 48-5-7.4. I further swear that I am authorized to sign this application on behalf of the owner(s) making application and that I have shown the percentage interest for each of the individuals having an ownership right to this property on the back of this application form. I am also aware that certain penalty provisions are applicable if this covenant is breached.

Paul K. Carpenter
 Signature of Taxpayer or Taxpayer's Authorized Representative

12-12-2022
 Date Application Filed

Signature of Taxpayer or Taxpayer's Authorized Representative
 (Please have additional taxpayers sign on reverse side of application)

Sworn to and subscribed before me this _____ day of _____, 2022.
M. C. Matthews



If denied, Georgia law O.C.G.A. § 48-5-7.4 provides that the applicant may appeal in the same manner as other property appeals are made.

FOR TAX ASSESSORS USE ONLY

MAP & PARCEL NUMBER	TAX DISTRICT	TAXPAYER ACCOUNT NUMBER	YEAR COVENANT:
121 002	01	6206	Begin: Jan 1, 2023 Ends: Dec 31, 2032
If transferred from Preferential Agricultural Assessment, provide date of transfer:	If applicable, covenant is a renewal for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____		If applicable, covenant is a continuation for tax year: Begin: Jan 1, _____ Ends: Dec 31, _____
	Pursuant to O.C.G.A. § 48-5-7.4(d) a taxpayer may enter into a renewal contract in the 9th year of a covenant period so that the contract is continued without a lapse for an additional 10 years.		If continuing a covenant where part of the property has been transferred, list Original Covenant Map and Parcel Number: _____

Approved: *X* Date: 12/22/2022 *C. Whittle* Board of Tax Assessors Date: 12/22/2022

Denied: _____ Date: _____ If denied, the County Board of Tax Assessors shall issue a notice to the taxpayer in the same manner as all other notices are issued pursuant to O.C.G.A. Section 48-5-306.

CURRENT USE ASSESSMENT QUESTIONNAIRE - PT283A

ALL APPLICANTS, other than single titled owners, must list below each individual's name that owns a beneficial interest in the property described in this application, the percentage interest of each, the relationship of each (if the applicant is a family farm entity), and all other information applicable to this application.

Each Person's Name having any beneficial interest in the property described in this application. (If this form does not contain sufficient lines to list all owners, please attach list providing all information requested for each individual.)	Relationship (complete only if application is for a family farm entity)	Percent interest owned in property in this application, only.	Counties where you own interest in property under other covenants and total acres in other conservation use covenants	Each owner's percent interest owned and number of acres owned by each under other covenants	
Name / Relationship			County	Total Acres	% interest / No of Acres
Paul Carpenter, Brother, ^{mkc Holdings LLC} member		33			
Barbara Hart, Sister, member		33			
Luther Carpenter, Brother member		33			
Marie Carpenter, mother member		1			

Check Appropriate Ownership Type:

- One or more natural or naturalized citizens.
- An estate of which the devisees or heirs are one or more natural or naturalized citizens.
- A trust of which the beneficiaries are one or more natural or naturalized citizens.
- A family owned farm entity (e.g., a family corporation, family partnership, family general partnership, family limited partnership, family limited corporation or family limited liability company. Percent (%) of gross income from bona fide conservation uses. 100 (including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought (include supporting tax records); provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility (include supporting estimate records.))
- Nonprofit conservation organization designated as a 501(c)(3) organization under the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)
- Bona fide club organized for pleasure, recreation, and other non-profitable purposes pursuant to Section 501(c)(7) of the Internal Revenue Code. (Provide copy of IRS determination letter/charter with application.)

Check All Bona fide uses that apply and the percentage use, as they relate to the property described in this application.

- Raising, harvesting, or storing crops % _____
- Feeding, breeding, or managing livestock or poultry % _____
- Producing plants, trees, fowl, or animals (including the production of fish or wildlife) % 100
- Wildlife habitat of not less than ten (10) acres of wildlife habitat (either in its natural state or under management; no form of commercial fishing or fish production shall be considered a type of agriculture); % _____ (see board of tax assessors for appropriate documentation in accordance with O.C.G.A. Section 48-5-7.4(b)(2))
- Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apian products % _____
- Other _____

- Yes No Is this property or any portion thereof, currently being leased? (If yes, list the name of the person or entity and briefly explain how the property is being used by the lessee, as well as the percentage of the property leased.)
- Yes No Are there other real property improvements located on this property other than the storage and processing buildings listed on the front of this application? If yes, briefly list and describe these real property improvements.
- Yes No Are there any restrictive covenants currently affecting the property described in this application? If yes, please explain.
- Yes No Are there any deed restrictions on this property? If yes, please list the restrictions.
- Yes No Does the current zoning on this property allow agricultural use? If no, please explain.
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 (1) Plans or programs for the production of agricultural and timber products, (2) Evidence of participation in a government subsidy program for crops or timber, (3) Receipts that substantiate a bona fide conservation use, such as receipts for feed, equipment, etc. (4) Income tax records, such as copies of a previously filed Federal Schedule F or the appropriate entity return (e.g., Federal Form 1065, 1120, etc.)
 - The Board of Tax Assessors can only deny an application if the use of the property does not meet the definition of bona fide agricultural property or if the ownership of the property is not in compliance with O.C.G.A. § 48-5-7.4.

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Sworn to and subscribed before me
 This _____ day of _____

 Taxpayer's Authorized Signature

 Approved by: Board of Tax Assessors

 Date Approved

Notary Public _____ Date Filed _____

EXHIBIT "C"

ACCESS/EASEMENT

ACCESS:

Historically, the property has been accessed via the powerline right-of-way from Turner Road (also known as Brown Creek Road); however, no deeded or recorded easement exists.

EASEMENT:

The Hudson and Marshall sales brochure depicts a 30-foot easement from Tract One to Tract Two. The applicability of this easement depends on the following scenarios:

Scenario 1: If Tract 1 and Tract 2 are purchased by the same buyer, the easement will not apply, as both tracts will be under common ownership.

Scenario 2: If Tract 2 is purchased by an adjoining landowner who already has access, the easement across Tract 1 will not apply.

Scenario 3: If Tract 1 and Tract 2 are sold to separate buyers, and the purchaser of Tract 2 is not an adjoining landowner, the 30-foot easement along the southern boundary of Tract 1 will apply.