Dockside
Marine Surveyors

Sea Ray 26’ Desktop Appraisal for Charitable Donations

Vessel Information:

Registered Owner: [redacted]
Model: Sundeck
Build Year: 2011
Model Year: 2011
Hull Material: Fiberglass
Documentation Number: N/A
Length: 26’4”
Beam: 8’6
Draft: 3’4”
File Number: PB-238-OCT26.



PO BOX 3935 Tequesta, FL. 33469
SAMS Member and ABYC Certified
Date: October24th, 2026

Intended Use: IRS Form 8283 and prepared for income tax purposes.
Intended Users: Donor, Charity, IRS, and other regulatory agencies
Standards Applied: IRS Publication 561, IRS Form 8283 requirements

SCOPE OF APPRAISAL

1.1 Report file no: PB-238-OCT26.
1.2 Appraisal date: N/A Desktop no in person inspection
1.3 Appraisal Written Date: October 24th, 2026
1.4 Appraisal requested by: This appraisal was performed at the request of the vessel owner: [redacted]
1.5 Appraisal completed by: Evan Mc Lean
1.6 Type of appraisal: VALUATION APPRAISAL. A VESSEL APPRAISAL REPORT IS AN ESTIMATE OF THE VESSELS FAIR MARKET**.** No Surveyor attended this vessel in person just photos were provided by the current owner.

VALUE ONLY - IT IS NOT A SURVEY AND CANNOT BE AS SUCH. This report does not include a determination of the vessel's seaworthiness, nor does it include stability tests or sea trials necessary to such a determination.

INTENDED USER / INTENDED USE

The sole intended user is the Client. The intended use is to assist the Client in stablishing a current value for the Vessel for charitable donation and income tax purposes.

TYPE OF VALUE

Fair Market Value (FMV) in United States Dollars ("USD").

DATE OF THE APPRAISAL: October 25th, 2026

DATE OF THE APPRAISAL VALUE : Current Appraisal valuation as of October 25th, 2026

ESTIMATED DATE OF THE DONATION : October 30th- December 30th, 2026

1.7 Purpose of Appraisal: Assess the general condition and value of vessel.

This yacht appraisal inspection and report are for income tax purposes only. This report is not intended as a pre-purchase survey of the vessel. The purpose of this appraisal was to ascertain a value of the vessel per pictures and receipts provided to the appraiser. My compensation is not based on any given values, but for actual time in inspecting and writing of this detailed appraisal. No other parties have provided any significant assistance with my appraisal.

1.8 Appraisal Caveats

This appraisal report should not consider an opinion of seaworthiness of the vessel

- This report should not be considered as a complete vessel inventory.
- The statements contained in this report are true and correct to the best of my abilities.
- We have no personal or future interest in this vessel.
- Our compensation is not based on any given values but for actual time in writing.
- No other parties have provided any significant assistance with my appraisal of this vessel.
- Our valuation is based strictly on the facts as reported and presented to us.
- We have no known knowledge of any bargain sale or issues in regards to this vessel.
- We have only inspected the vessel for the appraised value.
- This appraisal report should not be considered a survey of the vessel.
- This appraisal report should not be considered a complete inventory of the vessel.

Terms of any agreement or understanding relating to use, sale, or other disposition of property:

Appraiser is aware of the Donors following restriction of transfer contained within Section 7.4.1 of the Donation Agreement between the Donor and the Donee which precludes the Donee from disposing of the Vessel or transfer title to the Vessel for money, other property or services until more than three (3) years have elapsed from the date of the Gift ("Retention Period") which transfer restriction was taken into account by the undersigned Appraiser in determining the Appraisal

A comprehensive survey of the vessel and associated systems was not performed; the surveyor appraised the vessel specifically for the purpose of establishing market value. This report is just specifically to determine the current fair market value to the subject vessel. This is not to be considered a survey for pre purchase or insurance purposes as no systems were tested or inspected. The photos were provided to the surveyor. The surveyor conducted this valuation based on similar comparable on the market and the receipts provided to him from the recent overhaul on the vessel. This Appraisal was conducted for a charitable donation.

The Boat Value Guide Comparison Calculation is an average of the low and high values in each of the published current year value guides where the subject vessel is listed. BUCVALUPRO, SoldBoats.com and boats on the market by Boat Trader and Yacht World values may be considered. The Value Guides have a "condition" factor imbedded in their values.

Legal Disclaimer

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

Internal Revenue Service Standards Regulation

- (3) Contents of qualified appraisal. A qualified appraisal must include -
- The following information about the contributed property:
- (A) A description in sufficient detail under the circumstances, taking into account the value of the property, for a person who is not generally familiar with the type of property to ascertain that the appraised property is the contributed property.
- (B) In the case of real property or tangible personal property, the condition of the property.
- (C) The valuation effective date, as defined in paragraph (a)(5)(i) of this section.
- (D) The fair market value, within the meaning of § 1.170A-1(c)(2), of the contributed property on the valuation effective date;

The Boat Value Guide Comparison Calculation is an average of the low and high values in each of the published current year value guides where the subject vessel is listed. BUCVALUPRO, SoldBoats.com and boats on the market by Boat Trader and Yacht World values may be considered. The Value Guides have a "condition" factor imbedded in their values.

SIMILAR VESSELS RECENTLY SOLD
2010 Sea Ray 26' Sundeck listed for $38,500 sold for $38,000 (8/25, PA)
2010 Sea Ray 26' Sundeck listed for $39,999 sold for $36,750 (7/25, GA)
2011 Sea Ray 26' Sundeck listed for $48,900 sold for $43,900 (4/25, NY)

SIMILAR VESSELS ON THE MARKET
2011 Sea Ray 26' Sundeck listed for $24,900 (NY)
2010 Sea Ray 26' Sundeck listed for $31,900 (MI)
2010 Sea Ray 26' Sundeck listed for $33,000 (KY)

ADJUSTED ESTIMATES
The surveyor has chosen to consider comparisons from SoldBoats.com and current listings of similar size and style vessels were used in formulating and determining the subject vessel's Fair

Market Value. The above listings are assumed to be in average condition. The Surveyor has also taken into account the subject vessel's condition and equipment and have adjusted the Estimated Fair Market Value of total conveyance accordingly. The surveyor also took into account the additional vessel accessories that is conveying with the donation of the vessel and overall condition and added it to the overall value.

The Fair Market Value represents the value of the vessel **($66,500)**

SUMMARY OF VALUATION

The definition of Fair Market Value, as used in this report, is the estimated amount, expressed in terms of money, that may be reasonably expected for a property in an exchange between a willing buyer and a willing seller, with equity to both, neither under any compulsion to buy or sell, and both fully aware of all relevant facts, as of the specific date stated above. Valuations are the opinion of the surveyor(s) and are intended to be used for fair market appraisal purposes only; they are not intended to influence the purchase or purchase price of the subject vessel. The surveyor(s) have no interest in the vessel, financial or otherwise. Valuation is primarily determined by comparison to comparable vessels listed in the SoldBoats.com database, but may also be derived from consultation with manufacturers or knowledgeable boat brokers, personal experience, current listings of boats available for sale, and commercial boat value guides such as the BUCValu™ and NADA online price guides. Current local market values may vary widely from such valuation resources due to current local market conditions. The term “Market Value” is defined by Uniform Standards for Professional Appraisal Practice (USPAP) standards. Implicit in this definition are the consummation of a sale as of a specified date and the passing of a 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 each acting in what they consider their own best interest.

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 &

e. The price represents a normal consideration for the vessel sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Surveyors Resume:

Evan McLean
P.O BOX 3935
Tequesta, Florida 33469
[redacted]

Education
Chapmans School of Seamanship
Yacht and Small Craft Surveying, 2020

- Six week course that teaches the skills needed to start marine surveying business
- Tested on current CFR, and ABYC Standards
- Learned how to comprise a marine survey report for future clients as part of the final grade
- Completed the course with an 96% overall grade

Florida Gulf Coast University, Fort Myers, FL
School of Resort & Hospitality Management, Lutgert College of Business
Received a Bachelor of Science degree in Resort & Hospitality Management, 2015

- Relevant hospitality coursework in sales, planning and programming, meetings management, human resources, accounting, budget and finance, event operations, information technology, marketing, and resort development
- Participated in Florida Gulf Coast University's Hospitality Study Abroad program
- Dean's List, 2014 & 2015

Certifications/Membership

- Member of S.A.M.S (Society of Accredited Marine Surveyors) 2020- Present
- West Palm Beach Fishing Club
- ABYC Member
- ABYC Standards Certified

Experience
Dockside Marine Surveyors **December 2020 - Present**
Owner of Company

- Checked hulls for delamination and water absorption using phenolic hammer and conductivity meter
- Surveyed Center Console vessels from 15' up to 53'
- Surveyed Sportfish vessels from 35' up to 70'
- Surveyed Cabin Cruisers and Motor Yachts vessels in the 30' up to 100'
- Surveyed High Performance Race Vessels up to 45'
- Establish fair market value on all vessel's surveyed
- Performed surveys for Pre-Purchase, Insurance, Damage, and Appraisals
- Performed detailed inspections and reports on vessels throughout Florida, Puerto Rico, and Costa Rica
- Hired as expert witness in multiple appraisal cases for divorces and damage cases
- Performed appraisal reports for court proceedings

Additional Personal and professional references available upon request

Evan McLean

Evan McLean
ABYC Standards Certified
SAMS
October 25th, 2026

Pictures











