Appraisal Report

DISCLAIMER OF LIABILITY:

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| Account ID | Property Class | MA | NH | Tax Code | TaxMapKey |
|------------|------------------|------------|------|-------------------|--------------|
| 4677 | 401 | 2 | N | 1003 | 510140000701 |
| Owner(s): | McEwan Celine W | Situs Addr | ess: | 34154 Hwy 26 | |
| | McEwan Michael R | | | Seaside, OR 97138 | |

Land Valuation

| Site Fragment | Residential H Farmland Agricultu | | Base Type Acre | 5.00 0.00 | Base Value \$35,000 \$0 | Adjustments \$4,500 \$0 | \$39,500 \$0 |
|---------------------|----------------------------------|-----------|-----------------|--------------|-------------------------------|-------------------------|-----------------|
| | | ** | | | | | |
| C | ategory | | | Description | | | |
| Off-Site Improvemen | nt | Asphalt- | Concrete Street | | | | |
| On-Site Utilities | | Septic S | ystem | | | | |
| On-Site Utilities | | Public V | Vater | | | | |
| On-Site Improvemen | nt | Landsca | pe-Average | | | | |
| On-Site Utilities | | Electrici | ty | | | | |
| Off-Site Improvemen | nt | Public A | ccess | | | | |
| Neighborhood | | Rural | | | | | |

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Residence Valuation

| Improvement: 1 | Stat Class | Year Built | Effective Year | Appraisal Date | Appraiser Id | Complete % | Phys Func Econ | Overall LCM % | LMA % |
|----------------|---------------|---------------|-------------------|-------------------|-----------------|---------------|-------------------|-------------------|----------|
| | 150 | 2005 | 2005 | | | 1.000000 | 8975(0000(0000(| 0.897500 1.000000 | 1.040000 |

Base Cost Value: \$290,350 \$20,757 Inventory Adjustment Total:

Adjusted Base Cost: \$323,551 \$290,387

DRC:

Adjudicated Value:

Improvement Components

| Category | Description | Quantity | Area | Unit Cost | Adj. Cost |
|----------------------|--------------------|----------|-------|-----------|-----------|
| Exterior Wall | Double | | 0 | | 0 |
| Foundation | Concrete | 0 | 0 | | 0 |
| Heat & Cool Fuel | Electricity | 0 | 0 | | 0 |
| Heating & Cooling | Forced Air | 0 | 3,342 | 2 | 5,013 |
| Interior - Cabinetry | Hard Wood | 0 | 0 | | 0 |
| Interior - Floor | Wood Subfloor | 0 | 0 | | 0 |
| Interior - Wall | Dry Wall | 0 | 0 | | 0 |
| Roof Type | Gable | 0 | 0 | | 0 |
| Roofing Material | Composition Arch | 0 | 2,892 | 0 | 434 |
| Windows | Vinyl | 0 | 0 | | 0 |
| Built-in Appliances | Dishwasher | 1 | 0 | 720 | 720 |
| Built-in Appliances | Hood Fan | 1 | 0 | 410 | 410 |
| Ext Wall Material | Shingle | 0 | 0 | | 0 |
| Ext Wall Material | Stone Veneer | 0 | 300 | 0 | 0 |
| Heating Accessory | 1 Story Chimney | 1 | 0 | 840 | 840 |
| Heating Accessory | Single Fireplace | 1 | 0 | 4,140 | 4,140 |
| Plumbing | Full Bath | 2 | 0 | 2,350 | 4,700 |
| Plumbing | Half Bath | 1 | 0 | 950 | 950 |
| Plumbing | Kitchen Sink | 1 | 0 | 600 | 600 |
| Plumbing | Garden Tub | 1 | 0 | 2,500 | 2,500 |
| Plumbing | Water Heater (Std) | 1 | 0 | 450 | 450 |

Room Grid

| | | | | | | Full | Half | | | | | | Aı | rea | | | Base | Cost | |
|--------------|-----|-----|-----|-----|-----|------|------|-----|-----|-----|-----|--------|----|-------|-------|------------|----------|------------|------------|
| Floor Type | Liv | Kit | Din | Fam | Bed | Bth | Bth | Uty | Oth | Grt | Gar | Unfin. | LC | Fin | Total | Unfinished | Low Cost | Finished | Total |
| First Floor | 1 | 1 | 1 | | 4 | 2.0 | 1 | 1 | 1 | 1 | 1 | | | 2,892 | 2,892 | 0.00 | 0.00 | 229,489.40 | 229,489.40 |
| Second Floor | | | | | | | | | | 1 | | | | 900 | 900 | 0.00 | 0.00 | 60,861.00 | 60,861.00 |

Garage

| | | | Complete | Kesigle | nce v | aluation | Inventory | Adjusted | |
|-------|-------------|---------------|----------|----------|--------|-----------|--------------|-----------|----------|
| Class | Garage Type | Garage Finish | | % | Size | Base Cost | Adjust Total | Base Cost | DRC |
| 5 | Attached | Finished | 1.000000 | 0.897500 | 900.00 | \$51,085 | \$900 | \$54,064 | \$48,523 |

Garage Components

| | | Category | | | Descript | ion | Quantity | | Area Unit Cost | Adj. Cost |
|-------|-------------|-------------------|------------|--------------|----------|-----------|--------------------------|---|--------------------|-----------|
| | | Garage Component | G | arage Door | Opener | | 2 | 0 | 450 | 900.00 |
| | | Foundation | C | oncrete | | | 0 | 0 | 0 | 0 |
| | | Exterior Wall | (2 | X 6) | | | 0 | 0 | 0 | 0 |
| | | Ext Wall Material | Sl | ningle | | | 0 | 0 | 0 | 0 |
| | | Interior - Floor | C | oncrete Slat |) | | 0 | 0 | 0 | 0 |
| Class | Garage Type | Garage Finish | Complete % | Overall % | Size | Base Cost | Inventory Adjust Tota | 1 | Adjusted Base Cost | DRC |
| 3 | Detached | Low Cost | 1.000000 | 0.897500 | 960.00 | \$32,591 | \$336 | | \$37,668 | \$33,807 |

Garage Components

| Category | Description | Quantity | Area | Unit Cost | Adj. Cost |
|------------------|------------------|----------|------|-----------|-----------|
| Roofing Material | Composition Arch | 0 | 960 | 0.35 | 336.00 |

Other Improvements

| Class- Other SC | Category | Description | LCM % | LMA % | Comp % | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
|--------------------|--------------|-----------------|----------|----------|-----------|---------------|-------|-----------|---------------------------|-----------------------|----------|
| 4 - A | Outbuildings | General Purpose | 1.00 | 1.00 | 1.00 | 0.90 | 1,224 | \$11,817 | \$0 | \$11,817 | \$10,606 |

| Class- Other SC | Category | Description | LCM % | LMA % | Comp % | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
|--------------------|--------------|-----------------|----------|----------|-----------|---------------|-------|-----------|---------------------------|-----------------------|----------|
| 5 - A | Outbuildings | General Purpose | 1.00 | 1.00 | 1.00 | 0.90 | 3,800 | \$51,692 | \$0 | \$51,692 | \$46,394 |

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Residence Valuation

| | | | O | ther | Impr | ovem | ents | | | | |
|-------------------------------|-----------------------------|-------------------------------|------------|------------|-------------|-----------------------|---------|----------------------|----------------------------------|----------------------------------|----------------|
| Class- Other SC | Category | Description | LCM % | LMA % | Comp % | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
| 5 - A | Outbuildings | General Purpose | 1.00 | 1.00 | 1.00 | 0.90 | 4,200 | \$60,896 | \$0 | \$60,896 | \$54,654 |
| Class- Other SC | Category | Description | LCM % | LMA % | Comp | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
| All - R | Other Improvements | Wood Deck Treated | 1.00 | 1.04 | 1.00 | 0.90 | 112 | \$1,680 | \$0 | \$1,747 | \$1,568 |
| Class- Other SC All - R | Category Other Improvements | Description Wood Deck Treated | LCM % 1.00 | LMA % 1.04 | Comp % 1.00 | Over- all% 0.90 | Size 72 | Base Cost \$1,080 | Inventory Adjust Total \$0 | Adjusted Base Cost \$1,123 | DRC \$1,008 |
| Class- Other SC | Category | Description | LCM % | LMA % | Comp % | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
| 5 - R | Other Improvements | Enclosed Por. 1/2 | 1.00 | 1.04 | 1.00 | 0.90 | 64 | \$3,021 | \$0 | \$3,142 | \$2,820 |
| Class- Other SC | Category | Description | LCM | LMA % | Comp | Over- all% | Size | Base Cost | Inventory Adjust Total | Adjusted Base Cost | DRC |
| 5 - R | Other Improvements | Cov. Porch Gab.R. | 1.00 | 1.04 | 1.00 | 0.90 | 322 | \$15,617 | \$0 | \$16,242 | \$14,577 |

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RMV Summary (Before Index)

| | | Improven | nent(s) | | | | Land | | |
|----------------------------|-----------|----------|----------|-----------------------|-----------|-----------------|--------------------|---------------------|--|
| Residence by Stat Class | Residence | Carport | Garage | Other Improvements | Total | Program Type | Land Class | RMV before index | |
| 150 | \$290,387 | \$0 | \$82,330 | \$131,627 | \$504,344 | Residential | HS | \$39,500 | |
| | | | | | | Farmland | Agricultural Prod. | \$0 | |
| | | | | | | | Total: | \$39,500 | |

Current RMV

| Improvement | | | | | | Land | | |
|-------------|---------|------------|---------|-------------|------------------|-------------|------------------|--|
| Impr ID | From/To | Account ID | Percent | Indexed RMV | Cumulative Index | Indexed RMV | Cumulative Index | |
| 528398 | | 4677 | | \$1,119,200 | 2.22 | \$173,212 | 4.78 | |
| | | | | \$1,119,200 | | | | |
| | | | | | | | | |

Certified Tax Roll Value

| Tax Year | Land RMV | Impr RMV | Total RMV | Land AV | Impr AV | Total AV | Total Tax |
|----------|-----------|-------------|-------------|----------|-----------|-----------|------------|
| 2023 | \$173,211 | \$1,198,067 | \$1,371,278 | \$67,031 | \$547,523 | \$614,554 | \$7,757.23 |
| 2024 | \$188,801 | \$1,119,200 | \$1,308,001 | \$69,041 | \$563,948 | \$632,989 | \$8,005.26 |

Recent Transactions

| Instrument ID | Sales Date | Consideration | Sales Data Code | | Multiple Accounts | Account ID | TaxMapKey |
|---------------|------------|---------------|-----------------|-----|----------------------|------------|--------------|
| 200214019 | 10/25/2002 | \$205,000 | 12 | Yes | Primary | 4677 | 510140000701 |
| | | | | | Additional | 4676 | 510140000701 |