Appraisal Report

DISCLAIMER OF LIABILITY:

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| Account ID | Property Class | MA | NH | Tax Code | TaxMapKey | |
|------------|-----------------|-----------|---------|------------------|--------------|--|
| 6673 | 201 | 4 | U | 1008 | 51031DA03200 | |
| Owner(s): | Menke Jason | Situs Add | ress: 3 | 116 S Hemlock St | :#201 | |
| | Menke Elizabeth | | (| Cannon Beach, | | |

Land Valuation

| Site Fragment | Land Use | Land Class | Base Type | Size in Acres | Base Value | Adjustments | Base Land RMV |
|--------------------|------------|----------------|-----------------|---------------|------------|-------------|---------------|
| | Commercial | Commercial Use | Sq Ft | 0.12 | \$156,810 | \$13,236 | \$170,046 |
| | | Land Com | ponents | | | | |
| (| Category | | | Description | | | |
| On-Site Utilities | | Public W | /ater | | | | |
| On-Site Utilities | | Electrici | ty | | | | |
| Off-Site Improveme | ent | Public A | ccess | | | | |
| Off-Site Improveme | ent | Asphalt- | Concrete Street | | | | |
| On-Site Utilities | | Gas | | | | | |
| Neighborhood | | Urban | | | | | |
| On-Site Utilities | | Public S | ewer | | | | |

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Description

| Improvement 1 | Appraisal | Stat | Year | Sq. Ft. | No. of | Occupancy | Construction | Construction |
|---------------|-----------|-------|-------|---------|---------|-------------------------|--------------|--------------|
| | Year | Class | Built | Area | Stories | Type | Class | Quality |
| | 2015 | 432 | 1940 | 1053 | 2 | Single-Family Residence | D | Good |

Valuation

Cost Approach

| Section | n7 |
|---------|----|

| Total Sqft Area | Condition | #Stories/ Section | #Stories/. Building | Average Perimeter or # of Units | Effective Age | | Override | Bas Date | | | Section Value |
|--------------------|-------------|----------------------|------------------------|---------------------------------------|------------------|------|-------------|-------------|------------------------|----------|------------------|
| 1053 | Average | 1 | 1 | 135 | 1 | | No | 2024 | 01 | | 190289.00 |
| Occupancy | , | | | | | | | | | | |
| Use Code: | 351 | Name | : Single-F | amily Residence | Height: | 8 | Rank | : 30 | Use as % of Total: 100 |) Class | s: D |
| Componen | ts | | | | | | | | | | |
| Use (| Code: 602 | Syste | em: HVAC | (Heating) | Descript | ion: | Electric Wa | all | | | |
| SQF. | Γ: 1053 | Rank: | 10 | % : 0 | Depreciation: | 0 | | | Other: 1.00 | | |
| Use (| Code: 681 | Syste | em: Sprink | lers | Descript | ion: | Sprinklers | | | | |
| SQF | Γ: 1053 | Rank: | 30 | %: 0 | Depreciation: | 0 | | | Other: 0 | | |
| Additions | | | | | | | | | | | |
| Use (| Code: 631 | Descri | ption: Dis | shwasher | LM: | True | Units: | 1 | Base Date: 202208 | Cost | 705.0 |
| Use (| Code: 631 | Descri | ption: Ex | haust Fan | LM: | True | Units: | 1 | Base Date: 202208 | Cost | 620.0 |
| Use (| Code: 631 | Descri | ption: Fir | eplace | LM: | True | Units: | 1 | Base Date: 202208 | Cost | 5450. |
| Basement | | | | | | | | | | | |
| Other | | | | | | | | | | | |
| Descr | iption: Con | crete Pavin | g | Section: | 66 Page: 2 | 2 | Quantity: | 460 | Unit Cost: 6.0000000 | Base Cos | t: 2760 |

Section: 66

%Good: 80.00 Complete %: 100.0 DRC: 2574.53

%Good: 80.00 Complete %: 100.0 DRC: 3607.60

Page: 2 Quantity: 910

LCM: 1.0600 CMM: 1.1000 Replacement Cost: 3218.16

LCM: 1.0600 CMM: 1.1000 Replacement Cost: 4509.51

Description: Asphalt Paving

Publication Date:

Publication Date:

Unit Cost: 4.2500000 Base Cost: 3867

| Description: Deck | Section: 66 | Page: 2 | Quantity: | 98 | Unit Cost: | 23.7500000 | Base Cost: 2 | 2327 |
|---|-------------|--------------|------------|--------|------------|------------|-----------------|------|
| LCM: 1.0400 CMM: 1.0600 Replacement Cost: | 2565.84 | %Good: 80.00 | Complete | %: 100 | .0 DRC: 20 | 52.67 Pu | blication Date: | : 1 |
| Description: Deck w/Roof | Section: 66 | Page: 2 | Quantity: | 270 | Unit Cost: | 41.7500000 | Base Cost: 1 | 1127 |
| LCM: 1.0400 CMM: 1.0600 Replacement Cost: | 12426.80 | %Good: 80.00 | Complete | %: 100 | .0 DRC: 99 | 41.44 Pu | blication Date: | : 1 |
| Description: Decking | Section: 66 | Page: 2 | Quantity: | 245 | Unit Cost: | 31.7500000 | Base Cost: 7 | 7778 |
| LCM: 1.0400 CMM: 1.0500 Replacement Cost: | 8494.40 | %Good: 80.00 |) Complete | %: 100 | .0 DRC: 67 | 95.52 Pu | blication Date: | : 1 |

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Description

| Improvement 2 | Appraisal | Stat | Year | Sq. Ft. | No. of | Occupancy | Construction | Construction |
|---------------|-----------|-------|-------|---------|---------|------------|--------------|--------------|
| | Year | Class | Built | Area | Stories | Type | Class | Quality |
| | 2015 | 432 | 1940 | 1508 | 2 | Restaurant | D | Good Minus |

Valuation

Cost Approach

| Se | | |
|----|--|--|
| | | |

| Total Sqft Area | Condition | #Stories/ | #Stories/ Building | | Effectiv Age | - | Override | Base Date | | | | Section Value |
|-----------------|-----------|-----------|-----------------------|---------------|-----------------|-------|------------|--------------|--------------------|-----|--------|------------------|
| | Condition | - Section | Dunding | | | | | | | | _ | |
| 1508 | Average | 1 | 1 | 181 | 12 | | No | 20240 | 1 | | | 297358.00 |
| Occupancy | • | | | | | | | | | | | |
| Use Code: | 350 | Name | : Restaur | rant | Height | : 8 | Rank | :: 25 | Use as % of Total: | 100 | Class: | D |
| Componen | ts | | | | | | | | | | | |
| Use (| Code: 616 | Syste | m: HVA | C (Heating) | Descript | tion: | Ind Thu-W | /all Heat P | ump | | | |
| SQF | Γ: 1508 | Rank: | 20 | %: -1 | Depreciation: | 0 | | | Other: 1.00 | | | |
| Use (| Code: 763 | Syste | m: Mezz | anines | Descript | tion: | Mezzanine | es-Storage | | | | |
| SQF | Γ: 312 | Rank: | 20 | %: -1 | Depreciation: | 0 | | | Other: 0 | | | |
| Use (| Code: 681 | Syste | m: Sprin | klers | Descript | tion: | Sprinklers | | | | | |
| SQF | Γ: 1508 | Rank: | 25 | %: 0 | Depreciation: | 0 | | | Other: 0 | | | |
| Additions | | | | | | | | | | | | |
| Use (| Code: 631 | Descri | ption: (2 |) 12' Counter | LM: | True | Units: | 24 | Base Date: 202203 | 3 | Cost: | 192.0 |
| Use (| Code: 631 | Descri | ption: 6' | Hood Vent | LM: | True | Units: | 6 | Base Date: 202003 | 3 | Cost: | 840.0 |
| Use (| Code: 631 | Descri | ption: L | oading dock | LM: | True | Units: | 1 | Base Date: 202203 | 3 | Cost: | 1060. |
| | | | | | | | | | | | | |

Basement

Other

Description: Concrete Paving Section: 66 Page: 2 Quantity: 460 Unit Cost: 6.0000000 Base Cost: 2760 LCM: 1.06000 CMM: 1.10000 Replacement Cost: 3218.16 %Good: 80.00 Complete %: 100.0 DRC: 2574.53 Publication Date:

| Description: Asphalt Paving | Section: 66 | Page: 2 Quantity: 910 Unit Cost: 4.2500000 Base Cost: 386 | |
|--|-------------|---|----|
| LCM: 1.0600 CMM: 1.1000 Replacement Cost | : 4509.51 | %Good: 80.00 Complete %: 100.0 DRC: 3607.60 Publication Date: 1 | |
| Description: Deck | Section: 66 | Page: 2 Quantity: 98 Unit Cost: 23.7500000 Base Cost: 232 | |
| LCM: 1.0400 CMM: 1.0600 Replacement Cost | : 2565.84 | %Good: 80.00 Complete %: 100.0 DRC: 2052.67 Publication Date: | |
| Description: Deck w/Roof | Section: 66 | Page: 2 Quantity: 270 Unit Cost: 41.7500000 Base Cost: 1127 | |
| LCM: 1.0400 CMM: 1.0600 Replacement Cost | : 12426.80 | %Good: 80.00 Complete %: 100.0 DRC: 9941.44 Publication Date: 1 | |
| Description: Decking | Section: 66 | Page: 2 Quantity: 245 Unit Cost: 31.7500000 Base Cost: 7778 | |
| LCM: 1.0400 CMM: 1.0500 Replacement Cost | : 8494.40 | %Good: 80.00 Complete %: 100.0 DRC: 6795.52 Publication Date: 1 | |
| | | Value for this Estimate: \$561.38 | :5 |

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RMV Summary (Before Index)

| | | Improv | vement(s) | | | | Land | |
|----------------------------|-------------------------------|---------------------------------|---|-----------------------|---------------------|-----------------|----------------|---------------------|
| Residence by Stat Class | Residence | Carport | Garage | Other Improvements | Total | Program Type | Land Class | RMV before index |
| 432 | \$59,262 | \$0 | \$0 | \$1,002 | \$60,264 | Commercial | Commercial Use | \$170,046 |
| Single Line Backdate | Single Line Backdate Value | Improv Valuation Approach | v ement(s) Improvemer type | at % Complete | RMV before index | | | |
| | | Cost | Commercial | 1.000000 | \$561,385 | | | |
| | | | | | \$561,385 | | | |

Current RMV

| | | | Land | | | | |
|---------|---------|------------|---------|-------------|------------------|-------------|------------------|
| Impr ID | From/To | Account ID | Percent | Indexed RMV | Cumulative Index | Indexed RMV | Cumulative Index |
| 66731 | | 6673 | | \$771,884 | 1.37 | \$207,141 | 1.22 |
| | | | | \$771,884 | | | |
| | | | | | | | |

Certified Tax Roll Value

| Tax Year | Land RMV | Impr RMV | Total RMV | Land AV | Impr AV | Total AV | Total Tax |
|----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 2023 | \$207,141 | \$232,957 | \$440,098 | \$203,041 | \$145,997 | \$349,038 | \$4,100.13 |
| 2024 | \$207,141 | \$771,884 | \$979,025 | \$209,132 | \$466,229 | \$675,361 | \$8,524.82 |