

Certification and Market Value Opinions

This is to certify that I have made a personal inspection of the:

Property Owned by Nancy A. Mitiguy
Consisting of 23.29 Unimproved Acres Located on Perkins Road
Town of Sanbornton, County Belknap, State of New Hampshire

I have no present or contemplated future interest in the property being appraised. I have no personal interest with respect to the parties involved. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment. The appraiser has not performed any prior services regarding the subject property within the prior three years of this appraisal assignment.

To the best of my knowledge and belief, the statements contained in this report are accurate and true. All analysis was performed by the signing appraiser.

The fee for this report is not contingent upon reporting a predetermined value, or upon the amount of the value estimated. No party requested or implied that the appraiser favor the cause of a particular client, a particular value estimate, any stipulated result, or occurrence of a subsequent event favorable or unfavorable to any client or clients. The fee is based upon an hourly rate, plus other expenses incurred.

The appraiser has adhered to the Standards of Practice and Professional Conduct, as established by the National Association of REALTORS®, of which he is a member, and the National Association of Independent Fee Appraisers. This report conforms to the Uniform Standards of Professional Appraisal Practice (USPAP) and the Applicable Treasury regulations as they apply to a non-cash charitable donation. The format of this report is as a Summary Appraisal Report. The on-site inspections, analysis, opinions, and conclusions set forth in this report are all the work of the signed appraiser. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are the signed appraiser's personal, impartial, and unbiased professional analyses, opinions, and conclusions. No one provided significant professional assistance to the person signing this report.

George S. Lamprey, IFAC
P.O. Box 1306, 3 High Street
Summation of Before and After Values:

It is my opinion that the Before and the Hypothetical After Values for the proposed Conservation Easement if placed upon 23.29 acres of the property owned by Nancy A. Mitiguy, located on Perkins Road in the Town of Sanbornton, County of Belknap, State of New Hampshire, as of November 12, 2021, is summarized as follows:

Before Value - 23.29 Acres \$175,000

After Value - 23.29 Acres \$88,000

Difference between Before and After Values
as of November 12, 2021 is: \$87,000
(Eighty-seven Thousand Dollars)

IFAC Independent Fee Appraiser/Counselor
National Association of Independent Fee Appraisers
Green NAR Green Designation, NAR Green Resource Council
GRI Graduate, REALTORS® Institute
CRS Certified Residential Specialist
Counsel of President
CNHA Certified Assessor
New Hampshire Assessor
DRA Certified Buyer's Representative
DRA Certified Professional (2013-)
NHCG Certified General Appraiser, License #181
New Hampshire Real Estate Appraiser Board

George S. Lamprey
George S. Lamprey, IFAC
Appraiser, NHCG #181
Taxpayer ID# 04-3354839

Memberships: National Association of REALTORS®
Board of Directors, 2004-2006
Lakes Region Board of REALTORS® (LRBR)
Board of Directors, 1991-93, 1991-94, 1999-2004
LRBR REALTOR of the Year, 1994 & 2001
NH State Association of REALTORS® (NHAR)
President NHAR, 2005
President Elect of NHAR, 2004
Chairman Public Policy Committee NHAR, 1998-99
Executive Committee - NHAR 1997-1999
Distinguished Service Award NHAR, 1999
Regional Vice President New Hampshire, 1997
New Hampshire Assessors' Association - 30+ years
NH Real Estate Appraiser Board (2012-2019)
Vice Chairman 2019

APPRAISALS OF: Lake Frontage & Lakefront Cottages