

| Spalding Township Agriculture |           |            |           |                   |                  |                  |
|-------------------------------|-----------|------------|-----------|-------------------|------------------|------------------|
| Parcel Number                 | Sale Date | Sale Price | Land      | Building Residual | Cost Manual      | ECF              |
| 002-002-001-00                | 4/1/2022  | 104850     | 75550     | 29300             | 24751            | 1.184            |
| 002-129-001-00                | 7/6/2023  | 205000     | 69000     | 136000            | 118430           | 1.148            |
| 003-233-001-10                | 6/8/2022  | 160000     | 4670      | 155330            | 194926           | 0.797            |
| 005-004-004-20                | 2/29/2024 | 300000     | 35500     | 264500            | 220000           | 1.202            |
| 012-113-002-00                | 8/28/2023 | 85000      | 72000     | 13000             | 8678             | 1.498            |
| 002-120-007-10                | 12/04/23  | \$260,000  | \$126,500 | \$133,500         | \$28,860         | 4.626            |
| Total                         |           |            |           | <b>\$731,630</b>  | <b>\$595,645</b> | <b>1.228</b> ECF |

| Spalding Township Commercial |           |              |           |                    |                    |                  |
|------------------------------|-----------|--------------|-----------|--------------------|--------------------|------------------|
| Parcel Number                | Sale Date | Sale Price   | Land      | Building Residual  | Cost Manual        | ECF              |
| 041-602-018-00               | 02/16/24  | \$85,000     | \$20,896  | \$64,104           | \$100,421          | 0.638            |
| 052-050-137-00               | 03/31/23  | \$33,000     | \$3,248   | \$29,752           | \$51,573           | 0.577            |
| 052-220-001-15               | 02/28/23  | \$1,880,000  | \$115,966 | \$1,764,034        | \$2,181,449        | 0.809            |
| 052-340-023-00               | 03/25/24  | \$62,000     | \$16,934  | \$45,066           | \$26,824           | 1.68             |
| 052-623-017-00               | 05/25/22  | \$56,000     | \$13,068  | \$42,932           | \$21,189           | 2.026            |
| 052-623-079-10               | 03/29/23  | \$75,000     | \$26,522  | \$48,478           | \$61,493           | 0.788            |
| 012-201-012-10               | 08/24/23  | \$400,000.00 | \$47,912  | \$352,088          | \$329,818          | 1.068            |
| TOTAL                        |           |              |           | <b>\$2,346,454</b> | <b>\$2,772,766</b> | <b>0.846</b> ECF |

| Spalding Township Industrial |           |             |           |                    |                    |                  |
|------------------------------|-----------|-------------|-----------|--------------------|--------------------|------------------|
| Parcel Number                | Sale Date | Sale Price  | Land      | Building Residual  | Cost Manual        | ECF              |
| 041-501-002-00               | 10/06/22  | \$25,000    | \$1,265   | \$23,735           | \$58,918           | 0.403            |
| 041-602-018-00               | 02/16/24  | \$85,000    | \$20,896  | \$64,104           | \$100,421          | 0.638            |
| 052-050-137-00               | 03/31/23  | \$33,000    | \$3,248   | \$29,752           | \$51,573           | 0.577            |
| 052-050-143-00               | 02/15/24  | \$40,000    | \$10,912  | \$29,088           | \$224,764          | 0.129            |
| 052-220-001-15               | 02/28/23  | \$1,880,000 | \$115,966 | \$1,764,034        | \$2,181,449        | 0.809            |
| 052-340-023-00               | 03/25/24  | \$62,000    | \$16,934  | \$45,066           | \$26,824           | 1.68             |
| 052-623-079-10               | 03/29/23  | \$75,000    | \$26,522  | \$48,478           | \$61,493           | 0.788            |
| TOTAL                        |           |             |           | <b>\$2,004,257</b> | <b>\$2,705,440</b> | <b>0.741</b> ECF |

| Spalding Township Residential |            |            |           |                   |             |       |
|-------------------------------|------------|------------|-----------|-------------------|-------------|-------|
| Parcel Number                 | Sale Date  | Sale Price | Land      | Building Residual | Cost Manual | ECF   |
| 013-109-010-00                | 8/24/2022  | \$144,900  | \$10,200  | \$134,700         | \$96,721    | 1.393 |
| 013-109-014-00                | 6/1/2022   | \$78,000   | \$5,500   | \$72,500          | \$57,397    | 1.263 |
| 013-109-016-52                | 5/17/2022  | \$335,000  | \$46,436  | \$288,564         | \$413,742   | 0.697 |
| 013-201-018-00                | 10/31/2023 | \$105,000  | \$30,035  | \$74,965          | \$42,874    | 1.748 |
| 013-209-019-00                | 8/9/2022   | \$269,000  | \$51,324  | \$122,676         | \$206,369   | 0.594 |
| 013-209-038-00                | 6/3/2022   | \$85,000   | \$6,261   | \$78,739          | \$96,235    | 0.818 |
| 013-209-038-00                | 2/10/2023  | \$93,000   | \$6,261   | \$86,739          | \$96,235    | 0.901 |
| 013-221-012-00                | 12/5/2022  | \$210,000  | \$19,115  | \$190,885         | \$235,512   | 0.811 |
| 013-222-015-10                | 12/10/2022 | \$230,000  | \$15,859  | \$214,141         | \$205,304   | 1.043 |
| 013-223-013-75                | 2/21/2024  | \$122,500  | \$8,140   | \$114,360         | \$114,138   | 1.002 |
| 013-226-004-60                | 10/25/2023 | \$101,950  | \$14,069  | \$87,881          | \$65,552    | 1.341 |
| 013-227-005-70                | 12/12/2023 | \$160,000  | \$28,659  | \$131,341         | \$143,846   | 0.913 |
| 013-412-012-00                | 11/15/2023 | \$55,000   | \$8,282   | \$46,718          | \$42,119    | 1.109 |
| 013-433-001-25                | 8/26/2022  | \$175,000  | \$114,000 | \$61,000          | \$17,642    | 3.458 |

|                |            |           |          |             |             |           |
|----------------|------------|-----------|----------|-------------|-------------|-----------|
| 013-635-009-00 | 12/20/2023 | \$470,000 | \$66,875 | \$403,125   | \$373,243   | 1.08      |
| 043-723-001-02 | 8/14/2023  | \$10,000  | \$3,681  | \$6,319     | \$16,975    | 0.372     |
| 043-727-001-00 | 6/9/2022   | \$106,300 | \$8,500  | \$97,800    | \$161,521   | 0.605     |
| TOTALS         |            |           |          | \$2,212,453 | \$2,385,423 | 0.927 ECF |