

Exhibit 3.a

Comparison Chart for Land & Buildings

	59-0017		59-0013		59-0014		59-0012		59-0007		59-0024 & 0024-A	
SALE DATA	SUBJECT PROPERTY		10/13/2021	\$175,000	NOT A SALE		NOT A SALE		6/16/2020	\$220,000	7/1/2021	\$338,000
Land												
Total Acreage	0.62		0.39		0.88		1.00		1.50		2.27	
Frontage	200'		100'		200'		205'		No Water Front		400'	
Base Acre	0.62	\$ 197,800	0.39	\$ 174,490	0.88	\$ 217,400	0.89	\$ 218,000	1.00	\$ 80,000	1.80	\$ 318,472
Rear Acreage	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.11	\$ 660	0.50	\$ 3,000	0.47	\$ 2,820
TOTAL ASSESSMENT	0.62	\$ 197,800	0.39	\$ 174,490	0.88	\$ 217,400	1.00	\$ 218,660	1.50	\$ 83,000	2.27	\$ 321,292
Structure												
Style	Cape Cod	\$ 136,825	Camp	\$ 96,208	Camp	\$ 122,663	Camp	\$ 128,563	Ranch	\$ 139,958	Conventional	\$ 139,958
Stories	1.5	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -	1	\$ -
Square Foot	480	\$ -	308	\$ -	576	\$ -	520	\$ -	496	\$ -	624	\$ -
Grade	C/090	\$ -	D/100	\$ -	D/100	\$ -	C/090	\$ -	C/100	\$ -	C/090	\$ -
Condition	Below Average	\$ -	Below Average	\$ -	Fair	\$ -	Average	\$ -	Average	\$ -	Above Average	\$ -
Basement	Piers	\$ (8,062)	Concrete Slab	\$ (7,203)	Piers	\$ (10,378)	Concrete Block (1/2 Basement)	\$ (2,947)	Full (Concrete Block)	\$ -	Piers	\$ (12,015)
Basement Garage	None	\$ -	None	\$ -	0	\$ -	None	\$ -	1 Car	\$ 4,494	None	\$ -
Heating	Radiator & Heat Pump	\$ (647)	HWBB	\$ -	Not Heated	\$ (1,889)	Not Heated	\$ (1,872)	HWBB	\$ -	100% Heat Pump	\$ 4,049
Bedrooms	2	\$ -	1	\$ -	1	\$ -	2	\$ -	2	\$ -	2	\$ -
Bathroom (Full)	1	\$ -	(3 Fixtures)	\$ -	0	\$ (3,685)	1 (+ extra fixture)	\$ 2,022	1	\$ -	1	\$ -
Bathroom (Half)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Attic	0	\$ -	1/2 Unfin	\$ 4,035	0	\$ -	0	\$ -	0	\$ -	None	\$ -
Insulation	Full	\$ -	None	\$ (253)	None	\$ (472)	Minimal	\$ (257)	Full	\$ -	Full	\$ -
Fireplace	0	\$ -	0	\$ -	1	\$ 3,948	1	\$ 4,334	0	\$ -	1	\$ 4,334
Funtional Obsolescence	None	0%	Incomplete & Heat	50%	Incomplete & Heat	50%	Heat	15%	None	0%	Basement	10%
Year (Depreciation) Age, Grade, Condition	1950 (Reno 1993)	\$ (68,222)	1945	\$ (67,271)	1950	\$ (85,395)	1958	\$ (58,105)	1955 (Reno 1990)	\$ (55,253)	1960	\$ (50,393)
Additional Components												
Wood Deck	84 sqft (1950)	\$ 1,243	120 sqft (2018)	\$ 796	N/A	\$ -	132 sqft (1958)	\$ 1,852	N/A	\$ -	N/A	\$ -
1sFr Overhang	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	44 sqft (1976)	\$ 5,095	N/A	\$ -
One Story Frame	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	484 sqft (1976) w/ Basement	\$ 46,724	N/A	\$ -
One 3/4 Story Frame	600 sqft (1996)	\$ 38,155	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
Open Frame Porch	84 sqft (1950)	\$ 3,107	160 sqft (1945)	\$ 2,352	N/A	\$ -	80 sqft (1958)	\$ 3,592	N/A	\$ -	176 sqft (1960)	\$ 6,280
Enclosed Frame Porch	(2) 160 & 128 Sqft (1950)	\$ 10,563	N/A	\$ -	N/A	\$ -	N/A	\$ -	160 sqft (1955)	\$ 8,336	N/A	\$ -
Frame Shed	(2) 128 sqft (1960) 84 sqft (2010)	\$ 3,015	N/A	\$ -	N/A	\$ -	160 sqft (1960)	\$ 3,840	140 sqft (2003)	\$ 4,445	N/A	\$ -
Canopy	72 sqft (2010)	\$ 1,811	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -
	\$ 117,788		\$ 28,665		\$ 24,793		\$ 81,022		\$ 153,799		\$ 92,213	
TOTAL LAND	\$ 197,800		\$ 174,490		\$ 217,400		\$ 218,660		\$ 83,000		\$ 321,292	
TOTAL BUILDINGS	\$ 117,800		\$ 28,700		\$ 24,800		\$ 81,000		\$ 153,800		\$ 92,200	
TOTAL ASSESSMENT	\$ 197,800		\$ 203,200		\$ 242,200		\$ 299,700		\$ 236,800		\$ 413,500	

Exhibit 3.b

Harrison
Name: ALLEN, CORRINNE

Valuation Report

06/29/2025

Page 1

Map/Lot:

59-0017

Account: 21 Card: 1 of 1

Location:

46 ISLAND POND RD

Neighborhood 6 Island Pond

Zoning/Use Shoreland Subdivision
Topography RollingTopo
Utilities Drilled WellSeptic System
Street Semi Improved

Reference 1 Jacob Gilson Farm Subdivision - Lot 13

Reference 2

Tran/Land/Bldg 1 1 10

Shore Ft Frnt 125 Subdivision Y

Exemption(s) Land Schedule 6

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.62	Acres-Baselot Imp (Fract)	354,400	219,728	90%		197,755
Total Acres 0.62					Land Total	197,755

Dwelling Description

Replacement Cost New

Cape Cod	One & 1/2 Story	320 Sqft	Grade C 90	Base	136,825
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-8,062
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Floor/Wall	Cooling	25% Heat Pump	Heat	-647
Rooms	5				
Bedrooms	2	Add Fixtures	0		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	0			Fireplace	0
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1950	1993	Typical	Typical	Below Average	Typical	128,116
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)	
Heat	None	55%	85%	100%	59,894	

Outbuildings/Additions/Improvements

Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
Encl Frame Porch	1950	160	C 90	12,150	Avq-	55%	85%	100%	5,681
Encl Frame Porch	1950	128	C 90	10,443	Avq-	55%	85%	100%	4,882
Wood Deck	1950	84	C 90	2,658	Avq-	55%	85%	100%	1,243
Open Frame Porch	1950	84	C 90	6,645	Avq-	55%	85%	100%	3,107
1 & 3/4 Story Frm	1996	600	C 90	81,614	Avq-	55%	85%	100%	38,155
Frame Shed	2010	84	E 100	1,938	Avq-	82%	80%	100%	1,271
Canopy	2010	72	C 100	2,761	Avq-	82%	80%	100%	1,811
Frame Shed	1960	128	D 100	4,844	Fair	45%	80%	100%	1,744
Outbuilding Total									57,894

Acpt Land

197,800

Accepted Bldg

117,800

Total

315,600

Harrison
Name: ALLEN, CORRINNE

Valuation Report

06/29/2025

Page 2

Account: 21

Map/Lot:

59-0017

Location:

46 ISLAND POND RD

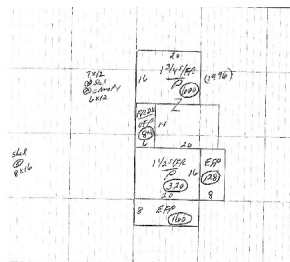


Exhibit 3.c

Harrison

Valuation Report

06/29/2025

Name: QUALEY, BENJAMIN P

Page 1

QUALEY, PATRICIA L

Map/Lot:

59-0013

Account: 1546 Card: 1 of 1

Location:

26 ISLAND POND RD

Neighborhood 6 Island Pond

Zoning/Use Standard Land Use
 Topography RollingTopo
 Utilities Lake/River WaterSeptic System
 Street Semi Improved

Sale Data
 Sale Date 10/13/2021
 Sale Price 175,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Arms Length Sale

Reference 1 Jacob Gilson Farm - Lot 08

Reference 2

Tran/Land/Bldg 1 1 8

Shore Ft Frnt 100 Subdivision 0

Exemption(s) Land Schedule 6

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.39	Acres-Baselot Imp (Fract)	497,122	193,878	90%		174,490
Total Acres 0.39					Land Total	174,490

Dwelling Description

Replacement Cost New

Conventional	One Story	308 Sqft	Grade D 100	Base	96,208
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Slab	Basement	No Bsmt Pier	Basement	-7,203
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	2				
Bedrooms	1	Add Fixtures	3		
Baths	0	Half Baths	0	Plumbing	0
Attic	1/2 Unfinished			Attic	4,035
FirePlaces	0			Fireplace	0
Insulation	None			Insulation	-253
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total				
1945	0	Typical	Old Type	Below Average	Typical	92,787				
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)					
Incomplete	None	55%	50%	100%	25,516					
Outbuildings/Additions/Improvements					Value					
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Rcnld	
Wood Deck	2018	120	D 100	2,895	Avq-	55%	50%	100%	796	
Open Frame Porch	1945	160	D 100	8,555	Avq-	55%	50%	100%	2,352	
Outbuilding Total					3,148					
Acpt Land		174,500		Accepted Bldg		28,700		Total		203,200

Harrison

Name: QUALEY, BENJAMIN P

QUALEY, PATRICIA L

Account: 1546

Valuation Report

06/29/2025

Page 2

Map/Lot:

59-0013

Location:

26 ISLAND POND RD

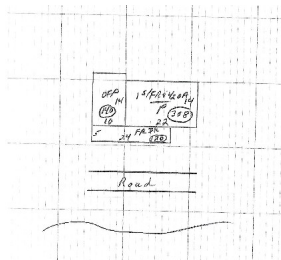


Exhibit 3.d

Harrison

Valuation Report

06/29/2025

Name: QUALEY, PATRICIA L

Page 1

QUALEY, BENJAMIN

Map/Lot:

59-0014

Account: 994 Card: 1 of 1

Location:

30 ISLAND POND RD

Neighborhood 6	Island Pond					Sale Data
Zoning/Use	Shoreland Subdivision				Sale Date	09/23/2020
Topography	RollingTopo				Sale Price	0
Utilities	Lake/River WaterSeptic System				Sale Type	Land & Buildings
Street	Semi Improved				Financing	Unknown
					Verified	Public Record
					Validity	Related Parties

Reference 1 Jacob Gilson Farm Subdivision - Lot 09 & 10

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 200 Subdivision Y

Exemption(s) Land Schedule 6

Land Description						
Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.88	Acres-Baslot Imp (Fract)	274,453	241,519	90%		217,367
Total Acres 0.88				Land Total		217,367
Dwelling Description				Replacement Cost New		
Conventional	One Story	576 Sqft	Grade D 100	Base		122,663
Exterior	T111/Drop	Masonry Trim	None	Trim		0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof		0
						0
Foundation	Piers	Basement	No Bsmt Pier	Basement		-10,378
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt		0
Heating	100% Not Heated	Cooling	0% None	Heat		-1,889
Rooms	2					
Bedrooms	1	Add Fixtures	1			
Baths	0	Half Baths	0	Plumbing		-3,685
Attic	None			Attic		0
FirePlaces	1			Fireplace		3,948
Insulation	None	SFLA	576	Insulation		-472
Unfin. Living Area	NONE			Unfinished		0

Dwelling Condition						
Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1950	0	Typical	Typical	Fair	Typical	110,187
Functional Obsolescence	Economic Obsolescence			Phys. %	Func. %	Econ. %
Incomplete	None			45%	50%	100%
Acpt Land	217,400	Accepted Bldg	24,800	Total		242,200

Harrison
Name: QUALEY, PATRICIA L
QUALEY, BENJAMIN
Account: 994

Valuation Report

06/29/2025

Page 2

Map/Lot:

59-0014

Location:

30 ISLAND POND RD

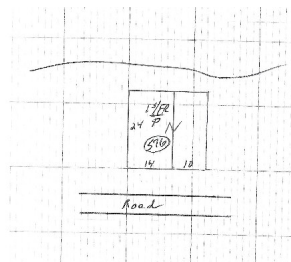


Exhibit 3.e

Harrison

Valuation Report

06/29/2025

Name: GAUTHIER, JAMES P

Page 1

GAUTHIER, CHARLOTTE M

Map/Lot:

59-0012

Account: 737

Card: 1 of 1

Location:

16 ISLAND POND RD

Neighborhood 6 Island Pond

Zoning/Use Standard Land Use Subdivision
 Topography RollingTopo
 Utilities Lake/River WaterSeptic System
 Street Semi Improved

Sale Data
 Sale Date 01/23/2015
 Sale Price 105,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Arms Length Sale

Reference 1 Jacob Gilson Farm Subdivision - Lot 06 & 07

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 205 Subdivision Y

Exemption(s) Land Schedule 6

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.89	Acres-Baselot Imp (Fract)	272,198	242,256	90%		218,031
0.11	Acres-Rear Land 2+	6,000.00	660	100%		660
Total Acres 1.00					Land Total	218,691

Dwelling Description

Replacement Cost New

Dwelling Description				Replacement Cost New	
Conventional	One Story	520 Sqft	Grade C 90	Base	128,563
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
Foundation	Concrete Block	Basement	Damp 1/2 Bmt	Basement	-2,947
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Not Heated	Cooling	0% None	Heat	-1,872
Rooms	3				
Bedrooms	2	Add Fixtures	1		
Baths	1	Half Baths	0	Plumbing	2,022
Attic	None			Attic	0
FirePlaces	1			Fireplace	4,334
Insulation	Minimal			Insulation	-257
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout			Total
1958	0	Typical	Typical	Average	Typical			129,843
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %	Value(Rcnld)	
Heat		None		65%	85%	100%	71,738	
Outbuildings/Additions/Improvements				Percent Good			Value Rcnld	
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ
Open Frame Porch	1958	80	C 90	6,501	Avq	65%	85%	100%
Wood Deck	1958	132	C 90	3,352	Avq	65%	85%	100%
Frame Shed	1960	160	C 100	7,384	Avq	65%	80%	100%
Outbuilding Total							9,284	

Acpt Land

218,700

Accepted Bldg

81,000 Total

299,700

Account: 737

Location:

16 ISLAND POND RD

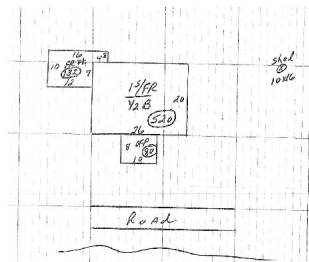


Exhibit 3.f

Harrison

Valuation Report

06/30/2025

Name: MORIN, DONALD

Page 1

MORIN, JOHN COTE

Map/Lot:

59-0007

Account: 808

Card: 1 of 1

Location:

186 TEMPLE HILL RD

Neighborhood 1 Paved

Zoning/Use Standard Land Use
 Topography RollingTopo
 Utilities Drilled WellSeptic System
 Street Paved

Sale Data
 Sale Date 06/16/2020
 Sale Price 220,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Buyer
 Validity Arms Length Sale

Reference 1

Reference 2

Tran/Land/Bldg 2 1 2

Shore Ft Frnt 0 Subdivision 0

Exemption(s) Land Schedule 1

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.00	Acres-Baselot Imp (Fract)	80,000.00	80,000	100%		80,000
0.50	Acres-Rear Land 2+	6,000.00	3,000	100%		3,000
Total Acres 1.50			Land Total			83,000

Dwelling Description

Replacement Cost New

Ranch	One Story	496 Sqft	Grade C 100	Base	139,958
Exterior	Clapboard	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Metal Roofing	Roof	0
					0
Foundation	Concrete Block	Basement	Dry Full Bmt	Basement	0
Fin. Basement Area	None	Basement Gar	1 CAR	Fin Bsmt	4,494
Heating	100% Hot Water BB	Cooling	0% None	Heat	0
Rooms	5				
Bedrooms	2	Add Fixtures	0		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	0			Fireplace	0
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout			Total	
1955	1990	Typical	Typical	Average	Typical				
Functional Obsolescence	Economic Obsolescence	Phys. %	Func. %	Econ. %	Value(Rcnld)				
Basement	None	65%	95%	100%	89,199				
Outbuildings/Additions/Improvements					Percent Good				
Description	Year	Units	Grade	RCN	Cond	Phy	Func	Econ	Value Rcnld
1SFr Overhang	1976	44	C 100	8,250	Avq	65%	95%	100%	5,095
One Story Frame	1976	484	C 130	65,808	Avq	71%	100%	100%	46,724
Encl Frame Porch	1955	160	C 100	13,500	Avq	65%	95%	100%	8,336
Frame Shed	2003	140	C 100	6,461	Avq	86%	80%	100%	4,445
					Outbuilding Total			64,600	

Acpt Land

83,000

Accepted Bldg

153,800

Total

236,800

Harrison
Name: MORIN, DONALD
MORIN, JOHN COTE
Account: 808

Valuation Report

06/30/2025

Page 2

Map/Lot:

59-0007

Location:

186 TEMPLE HILL RD

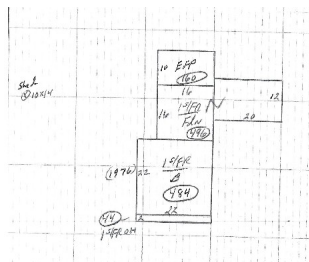


Exhibit 3.g

Harrison

Valuation Report

06/30/2025

Name: PEAVEY, JONATHAN D.

Page 1

PEAVEY, CAROLYN K.

Map/Lot:

59-0024

Account: 461 Card: 1 of 1

Location:

153 TEMPLE HILL RD

Neighborhood 6 Island Pond

Sale Data

Sale Date 07/02/2021
 Sale Price 338,000
 Sale Type Land & Buildings
 Financing Unknown
 Verified Public Record
 Validity Arms Length Sale

Zoning/Use Shoreland
 Topography RollingTopo
 Utilities Drilled WellSeptic System
 Street Paved

Reference 1

Reference 2

Tran/Land/Bldg 2 1 8

Shore Ft Frnt 100 Subdivision 0

Exemption(s) Land Schedule 6

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
0.46	Acres-Baslot Imp (Fract)	440,683	202,714	100%		202,714
0.47	Acres-Rear Land 2+	6,000.00	2,820	100%		2,820
Total Acres 0.93					Land Total	205,534

Dwelling Description**Replacement Cost New**

Conventional	One Story	624 Sqft	Grade C 90	Base	139,830
Exterior	T111/Drop	Masonry Trim	None	Trim	0
Dwelling Units	1 OTHER Units-0	Roof Cover	Asphalt Shingles	Roof	0
					0
					0
Foundation	Piers	Basement	No Bsmt Pier	Basement	-12,015
Fin. Basement Area	None	Basement Gar	None	Fin Bsmt	0
Heating	100% Heat Pump	Cooling	100% Heat Pump	Heat	4,049
Rooms	4				
Bedrooms	2	Add Fixtures	0		
Baths	1	Half Baths	0	Plumbing	0
Attic	None			Attic	0
FirePlaces	1			Fireplace	4,334
Insulation	Full			Insulation	0
Unfin. Living Area	NONE			Unfinished	0

Dwelling Condition

Built	Renovated	Kitchens	Baths	Condition	Layout	Total
1960	0	Typical	Typical	Above Average	Typical	136,198
Functional Obsolescence		Economic Obsolescence		Phys. %	Func. %	Econ. %
Basement		None		70%	90%	100%
						85,805
Outbuildings/Additions/Improvements						Value Rcnld
Description	Year	Units	Grade	RCN	Cond	Phy
Open Frame Porch	1960	176	C 90	9,968	Avq+	70%
						Percent Good
						Phy
						Func
						Econ
						100%
						Outbuilding Total
						6,280
						6,280
Acpt Land		205,500	Accepted Bldg		92,100	Total
						297,600

Harrison

Name: PEAVEY, JONATHAN D.

PEAVEY, CAROLYN K.

Account: 461

Valuation Report

06/30/2025

Page 2

Map/Lot:

59-0024

Location:

153 TEMPLE HILL RD

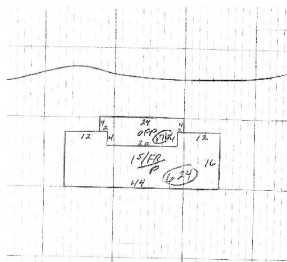


Exhibit 3.g (continuation of card)

Harrison

Valuation Report

06/30/2025

Name: PEAVEY, JONATHAN D

Page 1

PEAVEY, CAROLYN K

Map/Lot:

59-0024-A

Account: 462

Card: 1 of 1

Location:

173 TEMPLE HILL RD

Neighborhood 6 Island Pond

Sale Data

Sale Date 07/02/2021

Sale Price 338,000

Sale Type Land Only

Financing Unknown

Verified Public Record

Validity Other Non-Valid

Reference 1

Reference 2

Tran/Land/Bldg 2 1 0

Shore Ft Frnt 300 Subdivision 0

Exemption(s) Land Schedule 6

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
1.34	Acres-Baselot UnImp (Fract)	107,984	144,698	80%	Size/Shape	115,758
Total Acres 1.34				Land Total		115,758
Accpt Land	115,800	Accepted Bldg	0	Total		115,800