

**2018-2019 PROPERTY TAX ABATEMENT REFUND APPROVAL FORM
BOARD OF TAX AND LAND APPEALS SETTLEMENT**

MAP-LOT-SEQ	BILL#	LOCATION	OWNER/MAILING	Year	AMT TAXED	TOT TAX AFTER ADJ	REFUND
5-14-5	138491	13 Batchelder Rd	Sams Real Estate Business Trust Wal-Mart Property Tax Dept -MS0555 P O Box 8050 Bentonville, AR 72712-8050	18	\$164,049.00	\$152,490.0	\$11,559.00
	144301			19	\$52,948.00	\$49,217.00	\$3,731.00

NOTES: The property owner through their representatives appealed in 2018. We did not agree on anything really because he never responded to any of my attempts to discuss the appeal. They appealed to the BTLA. Then the property sold for 10.2 Million in 2019. We have agreed to settle on the ratio times the sale price. Old value 10,095,300. New Value 9,384,000. In 2018 the abatement is smaller because they only owned the property and paid taxes 4 months of the tax year.

By vote of the Board of Selectmen, the above property taxes shall be REFUNDED for the 2018 & 2019 Tax Years.

Date: _____

Theresa Kyle, Chairman

Ella Brown

Aboul B. Khan

TAX COLLECTOR'S APPVL
 ACCT: 01-160-31100-000
 DATE PAID: 12/17/18 + 1/21/20
 PRINCIPAL: 11,559.00 + 3,731.00 = 15,290.00
 INTEREST: 870.85 + 35.57 = 906.42
 TOTAL REFUND: \$ 16,195.82

TAX COLL INIT: MJK
 DATE: 3/20/20

Return to Assessor

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2018

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2018	510	11/19/2018	5-14-5
			Assessed Valuation
Town Rate		7	
Local School Rate		6.22	Land: 4,758,100
State School Rate		2.13	Building: 5,337,200
County Rate		0.9	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		16.25	Tot Value: 10,095,300
			Area: 39.98

MAIL TO: SEABROOK TAX COLLECTOR
 PO BOX 476
 SEABROOK, NH 03874
 Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
Gross Value	\$10,095,300.00
Exemptions	
Net Value	\$10,095,300.00
Total Tax	\$164,049.00
Veteran Credit	
1st Bill	\$82,025.00
Previous Payments	\$82,025.00
Prepayments	
AMOUNT DUE 12/28/2018---	\$82,024.00

Taxpayer's Name and Address Bill #:138491

**SAMS REAL ESTATE BUSINESS TRUST
 WAL-MART PROPERTY TAX DEPT -MS0555
 PO BOX 8050
 BENTONVILLE, AR 72712-8050**

Property Location: 13 BATCHELDER RD

SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

12.00 % APR Interest Charged After 12/28/2018

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

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PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2019

Tax Year	Prop ID	Bill Date	Map/Parcel No.
2019	510	11/05/2019	5-14-5
Town Rate		6.57	Assessed Valuation
Local School Rate		6.21	Land: 4,758,100
State School Rate		2.08	Building: 5,337,200
County Rate		0.89	Curr Use: 0
Beach Precinct Rate		0	Oth Val: 0
TOTAL RATE		15.75	Tot Value: 10,095,300 Area: 39.98

MAIL TO: SEABROOK TAX COLLECTOR
PO BOX 476
SEABROOK, NH 03874

Michele X. Knowles, Tax Collector (603) 474-9881

Tax Calculations	
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Net Value	\$10,095,300.00
Total Tax	\$159,001.00
Veteran Credit	
1st Bill	\$82,024.00
Previous Payments	\$82,024.00
Prepayments	
AMOUNT DUE 12/16/2019:	\$76,977.00

Taxpayer's Name and Address

Bill #:144301

AMBER SEABROOK ASSOCIATES LLC
1333A NORTH AVENUE
NEW ROCHELLE, NY 10804

Property Location:	13 BATCHELDER RD
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SEE REVERSE SIDE FOR TAXPAYER RIGHTS & FURTHER INFORMATION

8.00 % APR Interest Charged After 12/16/2019

TOWN OF SEABROOK

PO BOX 476, SEABROOK, NH 03874

Final Tax Bill - 2019

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2019	510	11/05/2019	5-14-5
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Taxpayer's Name and Address

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Property Location:	13 BATCHELDER RD
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8.00 % APR Interest Charged After 12/16/2019

CURRENT OWNER		TOPO	UTILITIES	STRT / ROAD	LOCATION
AMBER SEABROOK ASSOCIATES LL					
1333A NORTH AVENUE					
NEW ROCHELL NY 10804					

CURRENT ASSESSMENT		Code	Appraised	Assessed
3220	COMMERC.	3220	4,812,500	4,812,500
3220	COM LAND	3220	4,757,500	4,757,500
3220	COMMERC.	3220	524,700	524,700
8000	CONSERV	8000	600	600
Total			10,095,300	10,095,300

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC
AMBER SEABROOK ASSOCIATES LLC		6022	07-31-2019	Q	I	10,200,000	00
SAMS REAL ESTATE BUSINESS TRUST		3284	04-15-1998	U	V	0	

EXEMPTIONS		Year	Code	Description	Amount	Number	Amount	Comm Int
Total					0.00			

PREVIOUS ASSESSMENTS (HISTORY)		Year	Code	Assessed	Year	Code	Assessed
2019	3220	4,812,500	2018	3220	4,812,500	2017	3220
	3220	4,757,500		3220	4,757,500		3220
	3220	524,700		3220	524,700		3220
	8000	600		8000	600		8000
Total		10095300	Total	10095300	Total	10095300	Total

OTHER ASSESSMENTS		Year	Code	Description	Amount	Number	Amount	Comm Int
Total					0.00			

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Batch
Total				

BUILDING PERMIT RECORD		Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments			
2019-24	12-03-2019	PD			CHANGE OF USE FROM RE					08-28-2017	AS	SU	STAT UPDATE
2019-23	12-03-2019	PB			PROP OF CONSTR A 4,000 S					08-26-2014	AS	SU	STAT UPDATE
2019-22	12-03-2019	PD			2-LOT SUBDIVISION-APPRO					04-01-2011	11	11	BP Pickup
2019-014	08-29-2019	ZB			VARIANCE TO PERMIT A BU					09-17-2009	09	SU	STAT UPDATE
2012-472	12-27-2012	RE			INSTALL PRE-MANUFACTUR	8,245	02-11-2013	100	04-01-2013	08	08	14	Abatement Review
2010-347	10-11-2010	RE			ROOFING SERVICES	263,030	04-01-2011	100	01-16-2009	MS	01	11	BP Pickup
D-36412	06-18-2010	PB			GRADING DRAINAGE & LUTI		04-01-2011	100	09-30-2008	08	08	12	Office Change

LAND LINE VALUATION SECTION		Zone	Description	Land Type	Land Units	Unit Price	I. Factor	Site Index	Cond.	Nbhd.	Nbhd Adj	Notes	Location Adjustment	Adj Unit Price	Land Value
1	3220	IND	STORE/SHOP	IND	400,000	5.65	1.00000	A	0.90	C2	2.200		0	11.19	4,474,800
1	3220	IND	STORE/SHOP	IND	15,300	20,000.00	1.00000	0	0.50	C2	2.200	EXCESS	0	18,480.00	282,700
1	8000	IND	CONSERVATI	IND	15,500	20.00	1.00000	0	1.00	C2	2.200	CONSERVATION LAND	0	36.96	600
Total Card Land Units 30,823 AC															
Parcel Total Land Area 130,827															

VISIT / CHANGE HISTORY		Date	Id	Type	Is	Cd	Purpose/Result
08-28-2017	AS						SU STAT UPDATE
08-26-2014	AS						SU STAT UPDATE
04-01-2011	11						11 BP Pickup
09-17-2009	09						SU STAT UPDATE
04-15-2009	08						14 Abatement Review
01-16-2009	MS						11 BP Pickup
09-30-2008	08						12 Office Change

APPRAISED VALUE SUMMARY		Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value	Valuation Method
Total Appraised Parcel Value		4,609,200	203,300	524,700	4,758,100	600	10,095,300	C

NOTES	
11: REMOD INT, AND OUT FRONT PRKNG AREA, LOADING AREA;	

EXEMPTIONS		Year	Code	Description	Amount	Number	Amount	Comm Int
Total					0.00			

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC
AMBER SEABROOK ASSOCIATES LLC		6022	07-31-2019	Q	I	10,200,000	00
SAMS REAL ESTATE BUSINESS TRUST		3284	04-15-1998	U	V	0	

SUPPLEMENTAL DATA		Alt Prcl ID	# Ind Unit	Res Mail L	Trust	Life Estate	Precinct	U-BMP	Assoc Pld#
1333A NORTH AVENUE									
NEW ROCHELL NY 10804									

EXEMPTIONS		Year	Code	Description	Amount	Number	Amount	Comm Int
Total					0.00			

ASSESSING NEIGHBORHOOD		Nbhd	Nbhd Name	Batch
Total				

MUNICIPALITY COPY

RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: 2018
MUNICIPALITY: Seabrook

SECTION A. Party(ies) Appealing (Owner(s)/Taxpayer(s))

Name(s): Sam's Real Estate Business Trust, a wholly-owned subsidiary of WalMart Inc
Mailing Address(es): PO Box 8050, MS 0555, 2001 SE 10th St, Bentonville, AR 72716
Telephone No.(s): (Home) (Cell) (Work) (Email)

SECTION B. Party's(ies)' Representative if other than Person(s) Appealing (Also Complete Section A)

Name(s): Bruce J Stavitsky
Mailing Address: Stavitsky & Associates LLC, 350 Passaic Ave, Fairfield, NJ 07004
Telephone No.(s): (Home) 973-227-1912 (Cell) (Work) (Email) stavitsky@proptaxappeal.net & bruce@proptaxappeal.net

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

Town Parcel ID# Street Address/Town Description Assessment
Acct # 05014005, M/B/L/U 5/14/5/ / - 13 Batchelder Rd, Seabrook, NH - Dept Store - \$10,095,300
(AKA Sam's Club store # US06337)

Check the applicable box: [] Single family [x] Commercial/Industrial
[] Residential Condominium [] Residential Multi Unit [] Vacant, Unimproved land
[] Manufactured Home [] Manufactured Housing Park [] Other:

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # Docket # Docket #

RECEIVED

AUG 28 2019

FILED 8/22/19

NH Board of Tax & Land Appeals

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

SECTION F. Reasons for Appeal

RSA 76:16 provides that an abatement may be granted for good cause shown. "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as taxes too high, disproportionately assessed or assessment exceeds market value are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
 1. physical data - incorrect description or measurement of property;
 2. market data - the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
 3. level of assessment - the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

Disproportionality; \$10,095,300 (assessment) / .915 (equalization ratio) = \$11,033,114
(equalized assessment) exceeds property's fair market value. Sold below equalized assessed value.

SECTION G. Taxpayer's(s)' Opinion of Market Value

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID # 5/14/5/1 Appeal Year Market Value \$ \$10,200,000

Town Parcel ID # _____ Appeal Year Market Value \$ _____

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)
Property sold for \$10,200,000 in July of 2018

SECTION H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
Refer to sale of subject property			

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA Chapter 641 (**check off to ensure compliance**):

- a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;
- the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and
- the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 8/19/19

Signature: 

Print Name: Brandon Caplena
Senior Manager, Tax
WalMart Inc

Date: _____

Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

By signing below, the representative of the Party(ies) certifies and swears under penalties of RSA Chapter 641:

1. all certifications in Section I are true;
2. the Party(ies) appealing has (have) authorized this representation; and
3. a copy of this form was sent to the Party(ies) appealing.

Date: 8/27/19

Bruce J Stavitsky
(Representative's Signature)

Bruce J Stavitsky
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** \$65.00 check, payable to: "Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

RECEIVED

AUG 28 2019

FILED 8/29/19

NH Board of Tax & Land Appeals

FOR BTLA USE ONLY

Municipality: Seabrook

Check #: 11687

Amount: \$65

Walmart



PROPERTY TAX DEPARTMENT
PO Box 8050 - Mail Stop 0555
BENTONVILLE, AR 72716-0555
Phone 479/270-7723

July 6, 2018

To whom it may concern,

Sam's Club is a wholly owned subsidiary of Walmart Stores, Inc. I, Brandon Caplena, therefore sign Power of Attorneys for both Sam's Real Estate Trust and Wal-Mart Real Estate Business Trust in my capacity as Senior Manager in the Property Tax Department of Walmart Stores, Inc.

Signed:

A handwritten signature in black ink, appearing to read "Brandon Caplena".

Brandon Caplena

Title:

Sr. Manager, Tax

Walmart

Tax Department

Anthony Walker
Vice President, Specialty Tax

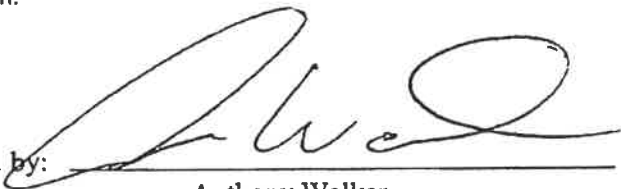
2638 SE J Street, Suite 2
Bentonville, AR 72716
Phone 479 277.8093
Anthony.Walker@walmart.com

To whom it may concern:

I hereby authorize the following associates to represent Wal-Mart Stores, Inc. and Sam's Club, Inc. in all matters relating to real estate and business personal property tax and assessment. These employees are granted the authority to make any changes necessary with the taxing jurisdictions, including mailing addresses for tax bills and notices.

Authorized Wal-Mart Employees include:

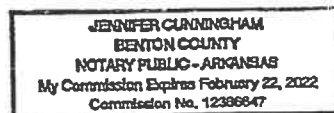
David LeVan, Amy Corritori, Aaron Smith, Brandon Caplena, Brigett Griffin, Candice Daniels, Dawn Griggs, Donna Sanders, Jacob Hernandez, Jerry Aucoin, Joshua Foster, Leslie Reyes, Louis Newman, Mayra Carranza, Michael Fenton, Michelle Tipton, Mindy Noe, Tyler Wade, Sheryl Williams, Stanley Johnson.

Signed by:  Date: 2/8/18
Anthony Walker,
Vice President

On this the 8 day of February 2018, before me, Jennifer Cunningham the undersigned notary public within and for the County of Benton and the State of Arkansas, personally appeared Anthony Walker who acknowledged to me that this certificate of authority was executed for the purpose herein expressed.

In witness whereof I hereunto set my hand and official seal.

Jennifer Cunningham
Notary Public



My commission expires February 22, 2022

Wal-Mart Stores, Inc. Property Tax Department
P.O. Box 8050 MS: 0555
Bentonville, AR 72716

Town File No. : _____
Taxpayer Name: _____

RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

SECTION A. Person(s) Applying (Owner/Taxpayer)

Name: SAMS REAL ESTATE BUSINESS TRUST

Mailing Address: WAL-MART PROPERTY TAX DEPT -MS0555, PO BOX 8050, BENTONVILLE, AR 72712

Telephone Number:(Work) _____ (Home) _____

*If an abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the Town of Seabrook to the Internal Revenue Service; when applicable, funds payable shall be withheld until the Town of Seabrook obtains either the taxpayer's social security number or federal ID number.

SECTION B. Representative if other than Person(s) Applying (must also complete Section A)

Name: BRUCE J STAVITSKY

Mailing Address: STAVITSKY & ASSOCIATES LLC, 350 PASSAIC AVE, FAIRFIELD, NJ 07004

Telephone Number:(Work) 973-227-1912 (Home) _____ E-MAIL: BRUCE@PROPTAXAPPEAL.NET
& STAVITSKY@PROPTAXAPPEAL.NET

SECTION C. Property(s) for which Abatement Is Sought

List the parcel identification number and the actual street address and town of each property for which abatement is sought and include a brief description and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Assessment</u>
<u>MBLU 5/14/5/ /, ACCOUNT # 05014005</u>	<u>13 BATCHELDER RD</u>	<u>\$10,095,300</u>

THE TOWN OF SEABROOK DOES NOT REQUIRE AN INVENTORY BLANK.

SECTION D. Other Property

List other property in the Town of Seabrook owned by person(s) applying, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Assessment</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

SECTION E. Reasons for Abatement Application

An abatement may be granted for "good cause shown." Generally, this means a disproportionate assessment or an assessment based on an error. It can also include other reasons. This form is based on a disproportionate or erroneous assessment. If your request is based on other reasons, please state them with specificity. If the application is based on a disproportionate assessment, the taxpayer has the burden to prove disproportionality. Therefore, state with specificity all of the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient.

Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- 1) **physical data** -- incorrect description or measurement of property;
- 2) **market data** -- the property's value on the **April 1, 2018**, assessment date, supported by comparable sales, income analysis or a professional opinion of value; and/or
- 3) **assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's assessment with assessments on other properties in the Town of Seabrook.

Attach additional sheets if needed. Note: If you have an appraisal or other documentation, please submit it with this application.

EQUALIZED ASSESSMENT EXCEEDS PROPERTY'S FAIR MARKET VALUE. SEE ATTACHED.

On April 1, 2018, the fair market value of the property(s) was \$ \$4,000,000

SECTION F(1). Sales and/or Assessment Comparisons

List the properties you are relying upon to show over-assessment of your property. (Attach additional sheets if necessary).

<u>Town Parcel ID#</u>	<u>Street Address</u>	<u>Sale Price</u>	<u>Date of Sale</u>	<u>Assessment</u>
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SEE ATTACHED.

SECTION F(2). Actual and Comparable Rental Information

The following section is for income producing properties only. List the actual rent of the property for which the abatement is sought and, if applicable, rents of comparable properties. (Attach additional sheets if necessary). Please attach a rent roll and an income and expense statement for the 2016 and 2017 tax year.

<u>Tenant Name</u>	<u>Location</u>	<u>Size of Rental (sf, # bedrooms, etc.)</u>	<u>Monthly Rent</u>	<u>Expenses paid by Tenant</u>

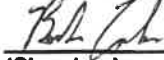
SECTION F(3). Sales Information of the Property Appealed

If the property appealed has sold in the last three years please provide the following information and attach a copy of the Purchase and Sales Agreement.

<u>Grantor</u>	<u>Grantee</u>	<u>Date of Sale</u>	<u>Sale Price</u>	<u>Arms Length (Y/N)</u>	<u>Comments</u>

SECTION G. Certification by Person(s) Applying

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person(s) applying certifies and swears under the penalties of RSA ch. 641 the application has a good-faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/25/19 _____
(Signature) 

(Signature)

SECTION H. Certification and Appearance by Representative (If Other Than Person(s) Applying)

By signing below, the representative of the person(s) applying certifies and swears under penalties of RSA ch. 641:

- 1) All (certifications) in Section G are true;
- 2) The person(s) applying has authorized this representation and has signed this application; and
- 3) A copy of this form was sent to the person(s) applying.

Date: 2/25/19 _____
(Representative's Signature) 

POWER OF ATTORNEY FOR PROPERTY TAX APPEAL

By this Power of Attorney,

Sams Real Estate Business Trust

(hereinafter, the "Company") does hereby give to:

**Bruce J. Stavitsky, Esq.
Stavitsky & Associates, LLC
350 Passaic Ave
Fairfield, New Jersey 07004**

The power and authority to act on behalf of the Company as attorney-in-fact:

before the Town of Seabrook, Rockingham County, NH, for the 2018 tax year with respect to the property known as 13 Batchelder Road; MBLU: 5/14/5/ /; Account No. 05014005; in approving, executing, signing, filing, appearing and/or delivering all agreements and other documents related to the foregoing; and in taking such other actions as are reasonably necessary for the foregoing.

This Power of Attorney will be valid as of the date hereof and will remain valid until the matter is resolved.

Dated: 02/25/19

Signed: *Brandon Caplena*
Name: Brandon Caplena
Title: Sr. Manager, Tax

State of Arkansas)
County of Benton)

SS:

Subscribed and sworn to before me, the undersigned, a Notary Public in and for the said County and State, this 25th day of February, 2019.

Samathia Tedder

My Commission expires Aug 23 2022

SAMATHIA TEDDER
BENTON COUNTY
NOTARY PUBLIC - ARKANSAS
My Commission Expires August 23, 2022
Commission No. 12389050

Integra Realty Resources
Boston

Faneuil Hall Marketplace
4 South Market Building, Floor 4
Boston, MA 02109

T 617.451.9110
F 617.451.0039
www.irr.com



December 18, 2017

Mr. Nick Goodner
Senior Director
Walmart Realty
2001 SE 10th Street
Betonville, AZ 72716

SUBJECT: Fair Value Appraisal
Sam's Club
11 Batchelder Rd.
Seabrook, Rockingham County, New Hampshire 03874
IRR - Boston File No. 104-2017-0526

Dear Mr. Goodner:

Integra Realty Resources – Boston is pleased to submit the following Appraisal Report containing an opinion of fair value of the fee simple interest in the referenced property.

The fair value of the property as of December 31, 2017 is estimated and reported as follows:

Value Conclusion			
Appraisal Premise	Interest Appraised	Date of Value	Value Conclusion
Fair Value	Fee Simple	December 31, 2017	\$4,000,000

The report is intended to comply with the requirements for Fair Value Reporting, and the report includes relevant disclosures under both ASC 820 and IFRS 13 to comply with both standards. The report complies with the Uniform Standards of Professional Appraisal Practice (USPAP), and considers the intended use and users, and reporting needs of the parties. The opinions and conclusions set forth in the report may not be understood fully without additional information in the appraiser's work file. Use of the report is for the client, and their auditors (Ernst and Young). The reporting provides sufficient information and disclosures to understand the basis of the value, and the level of information relied upon in arriving at the fair value opinion. IRR does not interpret accounting rules,

