



Client File #:	N/A	Appraisal File #:	C228114
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Appraisal Report • Land

Appraisal Company: Baker, Peterson, Baker & Associates, Inc
 Address: 4547 E. Ft. Lowell Road, Suite 401, Tucson, Arizona 85712
 Phone: 520-881-1700 Fax: 520-325-3108 Website: www.bakerpeterson.com

Appraiser: Sara R. Baker, MAI, SRA	Co-Appraiser:
AI Membership (if any): <input checked="" type="checkbox"/> SRA <input checked="" type="checkbox"/> MAI <input type="checkbox"/> SRPA <input type="checkbox"/> AI-GRS <input type="checkbox"/> AI-RRS	AI Membership (if any): <input type="checkbox"/> SRA <input type="checkbox"/> MAI <input type="checkbox"/> SRPA <input type="checkbox"/> AI-GRS <input type="checkbox"/> AI-RRS
AI Affiliation (if any): <input type="checkbox"/> Candidate for Designation <input type="checkbox"/> Practicing Affiliate	AI Affiliation (if any): <input type="checkbox"/> Candidate for Designation <input type="checkbox"/> Practicing Affiliate
Other Professional Affiliation: Certified General Real Estate Appraiser #31679	Other Professional Affiliation:
E-mail: sbaker@bakerpeterson.com	E-mail:
Client: Pima County Real Property Services	Contact: Jeff Teplitsky
Address: 201 North Stone Avenue	
Phone: 520-724-6306 Fax:	E-mail: jeffrey.teplitsky@pima.gov

SUBJECT PROPERTY IDENTIFICATION

Address: 199 West Florine Drive
 City: County: Pima State: AZ ZIP: 85641
 Legal Description: Lot 133 of New Tucson, Unit 10, Pima County, Arizona
 Tax Parcel #: 305-37-1330 RE Taxes: N/A Tax Year: N/A
 Use of the Real Estate As of the Date of Value: Vacant platted residential lot
 Use of the Real Estate Reflected in the Appraisal: Vacant platted residential lot
 Opinion of highest and best use (if required): Investment, hold for future development


SUBJECT PROPERTY HISTORY

Owner of Record: Pima County
 Description and analysis of sales within 3 years (minimum) prior to effective date of value:
 No known sales of the subject property have occurred within the last three years of the date of value.
 Description and analysis of agreements of sale (contracts), listings, and options:
 No current options, listing, or agreements of sale were discovered in the course of this analysis.

RECONCILIATIONS AND CONCLUSIONS

Indication of Value by Sales Comparison Approach	\$ 5,000
Indication of Value by Cost Approach	\$ N/A
Indication of Value by Income Approach	\$ N/A

Final Reconciliation of the Methods and Approaches to Value:
 As the subject property is vacant land, the sales comparison approach is the only applicable approach when valuing the subject property and is therefore given sole weight in this analysis.


 Sara R. Baker, MAI, SRA
 Certified General Real Estate Appraiser
 Certificate Number 31679

Opinion of Value as of: March 24, 2022 **\$ 5,000**

Exposure Time: Three to nine months

The above opinion is subject to: Hypothetical Conditions and/or Extraordinary Assumptions cited on the following page.

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Client:	Pima County Real Property Services	Client File #:	N/A
Subject Property:	199 West Florine Drive, Pima County, Arizona 85641	Appraisal File #:	C228114

ASSIGNMENT PARAMETERS

Intended User(s): Pima County Real Property Services

Intended Use: As a basis for a potential sale of the subject property by Pima County

This report is not intended by the appraiser for any other use or by any other user.

Type of Value: Market Value (see definition on page 6 of this report) Effective Date of Value: March 24, 2022

Interest Appraised: Fee Simple Leasehold Other

Hypothetical Conditions: (A hypothetical condition is that which is contrary to what exists, but is asserted by the appraiser for the purpose of analysis. Any hypothetical condition may affect the assignment results.)
N/A

Extraordinary Assumptions: (An extraordinary assumption is directly related to a specific assignment and presumes uncertain information to be factual. If found to be false this assumption could alter the appraiser's opinions or conclusions. Any extraordinary assumption may affect the assignment results.)
N/A

This is an Appraisal Report in accordance with Standard Rule 2-2(a) of the Uniform Standard of Professional Appraisal Practice (USPAP).

SCOPE OF WORK

Definition: The scope of work is the type and extent of research and analysis in an assignment. Scope of work includes the extent to which the property is identified, the extent to which tangible property is inspected, the type and extent of data research, and the type and extent of analysis applied to arrive at credible opinions or conclusions. The specific scope of work for this assignment is identified below and throughout this report.

Scope of Subject Property Inspection / Data Sources Utilized	Approaches to Value Developed
<p>Appraiser Property Inspection: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Date of Inspection: March 24, 2022 Describe Scope of Property Inspection, Source of Area Calculations and Data Sources Consulted: Physically inspected the subject property. Area of 7,884 square feet is based on the Pima County GIS.</p>	<p>Cost Approach: <input type="checkbox"/> Is necessary for credible results and is developed in this analysis <input checked="" type="checkbox"/> Is not necessary for credible results; not developed in this analysis <input type="checkbox"/> Is not necessary for credible results but is developed in this analysis</p>
<p>Co-Appraiser Property Inspection: <input type="checkbox"/> Yes <input type="checkbox"/> No Date of Inspection: Describe Scope of Property Inspection, Source of Area Calculations and Data Sources Consulted:</p>	<p>Sales Comparison Approach: <input checked="" type="checkbox"/> Is necessary for credible results and is developed in this analysis <input type="checkbox"/> Is not necessary for credible results; not developed in this analysis <input type="checkbox"/> Is not necessary for credible results but is developed in this analysis</p>
	<p>Income Approach: <input type="checkbox"/> Is necessary for credible results and is developed in this analysis <input checked="" type="checkbox"/> Is not necessary for credible results; not developed in this analysis <input type="checkbox"/> Is not necessary for credible results but is developed in this analysis</p>

Additional Scope of Work Comments:
N/A

Significant Real Property Appraisal Assistance: None Disclose Name(s) and contribution:
Timothy Hale (Certified General Real Estate Appraiser, Certificate #1023143). Researched the subject and comparable sales information, provided analysis and value conclusion input based on research, and developed the report.

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Client:	Pima County Real Property Services	Client File #:	N/A
Subject Property:	199 West Florine Drive, Pima County, Arizona 85641	Appraisal File #:	C228114

MARKET AREA ANALYSIS

Location <input type="checkbox"/> Urban <input type="checkbox"/> Suburban <input checked="" type="checkbox"/> Rural	Built Up <input checked="" type="checkbox"/> Under 25% <input type="checkbox"/> 25%-75% <input type="checkbox"/> Over 75%	Growth <input type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow	Supply & Demand <input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply	Value Trend <input checked="" type="checkbox"/> Increasing <input type="checkbox"/> Stable <input type="checkbox"/> Decreasing	Typical Marketing Time <input type="checkbox"/> Under 3 Months <input checked="" type="checkbox"/> 3-6 Months <input type="checkbox"/> Over 6 Months
Neighborhood Single Family Profile		Neighborhood Land Use		Neighborhood Name: New Tucson	
Price	Age	1 Family	35 %	Commercial	5 %
\$200,000	Low	New Construction		Condo	0 %
\$500,000	High	1965		Vacant	55 %
\$300,000	Predominant	2010-New		School	5 %
				Amenities: N/A See comments on assessment in the addendum of this report	

Market area description and characteristics:
 The subject area is located south and east of the City of Tucson, Arizona. It is located in an unincorporated area of Pima County, commonly known as Corona De Tucson and has the approximate boundaries of Sahuarita Road to the north, Melpomene Road to the east, Harrison Road to the West, and the Camino Aurelia Road alignment to the south.
 The neighborhood consists mostly of platted residential subdivisions, with some subdivisions being developed with single-family homes and some subdivisions being vacant and lacking the necessary infrastructure for development. Most of the subdivisions consists of smaller residential lots of around 10,000 square feet or less. There are some subdivisions with lots of around one acre or more. There is minor commercial development, which is mostly located along Sahuarita Road and Houghton Road. The neighborhood is supported by a middle school and an elementary school.

SITE ANALYSIS

Dimensions: 73.23' x 100' x 102.39 x 90		Area: 7,884 square feet, per Pima County GIS	
View: Average		Shape: Mostly rectangular	
Drainage: Average		Utility: Average	
Site Similarity/Conformity To Neighborhood		Zoning/Deed Restriction	
Size: <input type="checkbox"/> Smaller than Typical <input checked="" type="checkbox"/> Typical <input type="checkbox"/> Larger than Typical	View: <input type="checkbox"/> Favorable <input checked="" type="checkbox"/> Typical <input type="checkbox"/> Less than Favorable	Zoning: CR-3, Pima County <input checked="" type="checkbox"/> Legal <input type="checkbox"/> No zoning <input type="checkbox"/> Legal, non-conforming <input type="checkbox"/> Illegal	Covenants, Condition & Restrictions <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Unknown Documents Reviewed <input type="checkbox"/> Yes <input type="checkbox"/> No Ground Rent \$ /
Utilities		Off Site Improvements	
Electric	<input type="checkbox"/> Public <input type="checkbox"/> Other <u>None</u>	Street	<input checked="" type="checkbox"/> Public <input type="checkbox"/> Private <u>Rough dirt roadway</u>
Gas	<input type="checkbox"/> Public <input type="checkbox"/> Other <u>None</u>	Alley	<input type="checkbox"/> Public <input type="checkbox"/> Private <u>None</u>
Water	<input type="checkbox"/> Public <input type="checkbox"/> Other <u>None</u>	Sidewalk	<input type="checkbox"/> Public <input type="checkbox"/> Private <u>None</u>
Sewer	<input type="checkbox"/> Public <input type="checkbox"/> Other <u>None</u>	Street Lights	<input type="checkbox"/> Public <input type="checkbox"/> Private <u>None</u>

Site description and characteristics: This site is a mostly rectangular shaped property with 73.23 feet of frontage on Florine Drive along the western property line, a depth of 100 feet along the northern property line, a depth of 102.39 feet along the southern property line, and a length of 90 feet along the eastern property line. The site is located on the east side of Florine Drive, south of Camino Del Toro, and west of Houghton Road. Florine Drive is a rough, one-lane, dirt graded roadway. There are no utilities available to the lot or in the immediate area. Any development of the site would require utilities to be brought to the lot line and the roadway to be finished. Soil condition appear to be typical of the area. The site is covered with natural desert vegetation, the topography is mostly level and the site has average mountain views for the area. There is an open wash area behind the lot. According to the Fema flood insurance rate map 04019C3500L dated June 16, 2011, the subject property is located in Zone X unshaded, which are areas located outside the 0.2% annual chance flood. Properties bordering the subject property include vacant platted residential land to the north, south, east, and west. There are developed residential subdivisions further to the north, east, and west.

HIGHEST AND BEST USE ANALYSIS

Present Use Proposed Use Other:

Summary of highest and best use analysis:
 The subject property is currently a platted lot with inadequate access and no utilities.
 Therefore, the highest and best use of the subject property is to hold for investment with plans for future development.

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Client:	Pima County Real Property Services	Client File #:	N/A
Subject Property:	199 West Florine Drive, Pima County, Arizona 85641	Appraisal File #:	C228114

SITE VALUATION

Site Valuation Methodology

- Sales Comparison Approach:** A set of procedures in which a value indication is derived by comparing the property being appraised to similar properties that have been sold recently, then applying appropriate units of comparison and making adjustments to the sale prices of the comparables based on the elements of comparison. The sales comparison approach may be used to value improved properties, vacant land, or land being considered as though vacant; it is the most common and preferred method of land valuation when an adequate supply of comparable sales are available.
- Market Extraction:** A method of estimating land value in which the depreciated cost of the improvements on the improved property is estimated and deducted from the total sale price to arrive at an estimated sale price for the land; most effective when the improvements contribute little to the total sale price of the property.
- Alternative Method:** (Describe methodology and rationale)

Site Valuation An upward adjustment indicates the comparable is inferior to the subject, a downward adjustment indicates the comparable is superior to the subject, and no adjustment indicates the comparable is similar or equal to the subject.

ITEM	SUBJECT	COMPARISON 1	COMPARISON 2	COMPARISON 3
Address	199 West Florine Drive	49 South Richmond Drive Parcel # 305-28-0760	623 West Lexington Street Parcel # 305-35-0810	1163 South Nedra Place Parcel # 305-34-0380
Proximity to Subject		1.67 miles to the northeast	0.53 miles to the west	0.51 miles to the west
Data Source/ Verification		Multiple listing service agent	Affidavit, Fee number 20211790449	Affidavit, Fee number 20212080457
Sales Price	\$ N/A	\$ 7,500	\$ 7,000	\$ 7,500
Price/	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Sale Date	N/A	December 2020	June 2021	July 2021
Location	Southeast	Similar	Southeast	Southeast
Site Size	7,884 sq. ft.	7,841 sq. ft.	11,058 sq. ft.	8,525 sq. ft.
Site View	Average	Similar	Similar	Similar
Site Improvements	Average	Similar	Similar	Similar
Conditions of Sale	N/A	Similar	Inferior (25%)	Inferior (25%)
Site Utility/Access	N/A	Superior (30%)	Similar	
Net Adjustment		<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ 2,250	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ 1,750	<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ 1,875
Indicated Value		Net Adj. 30 % Gross Adj. 30 % \$ 5,250	Net Adj. 25 % Gross Adj. 25 % \$ 5,250	Net Adj. 25 % Gross Adj. 25 % \$ 5,625
Prior Transfer History within three years of the date of value	None	None	None	None

Site Valuation Comments:

Comparison 1 is adjusted downward for Site Utility as this sale has lower development costs with closer access to utilities compared to the subject property.

Comparison 2, 3, and 4 is adjusted downward for conditions of sale as these sales were purchased at a higher price to compensate for the HOA assessment payments made.

Comparison 5 does not require any adjustments.

Site Valuation Reconciliation:

All of these comparison sales are similar to the subject property and provide a reliable indicator of value after adjustments. The conclusion of the market value of the subject property by the sales comparison approach as of the effective date of the appraisal is \$5,000.

Opinion of Site Value as of March 24, 2022 **\$ 5,000**

Site Valuation An upward adjustment indicates the comparable is inferior to the subject, a downward adjustment indicates the comparable is superior to the subject, and no adjustment indicates the comparable is similar or equal to the subject.							
ITEM	SUBJECT	COMPARISON 4		COMPARISON 5		COMPARISON 6	
Address	199 West Florine Drive	1089 South Grantham Drive		241 West Florine Drive			
Proximity to Subject		0.69 miles to the west		.066 miles to the west			
Data Source/ Verification		Affidavit, Fee number 20212110836		Affidavit, Fee number 20220810336			
Sales Price	\$ N/A		\$ 6,000		\$ 4,000		\$
Price/	\$ N/A		\$ N/A		\$ N/A		\$
Sale Date	N/A	July 2021		March 2022			
Location	Southeast	Similar		Similar			
Site Size	7,884 sq. ft.	8,716 sq. ft.		7,349 sq. ft.			
Site View	Average	Similar		Similar			
Site Improvements	Average	Similar		Similar			
Conditions of Sale	N/A	Inferior (25%)		Similar			
Site Utility/Access	N/A	Similar		Similar			
Net Adjustment		<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ 1,500		<input type="checkbox"/> + <input type="checkbox"/> - \$ 0		<input type="checkbox"/> + <input type="checkbox"/> - \$	
Indicated Value		Net Adj. 25 % Gross Adj. 25 % \$ 4,500		Net Adj. 0 % Gross Adj. 0 % \$ 4,000		Net Adj. Gross Adj. \$	

ADDENDUM

MARKET VALUE DEFINITION:

Market value, as utilized in this appraisal, and as defined in The Appraisal of Real Estate, 15th Edition, published by the Appraisal Institute, 2020, page 48, is:

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self interest, and assuming that neither is under undue duress.

ASSESSMENT:

The subject property and the other lots in the subdivision are currently assessed with a special assessment of \$50,000 by the HOA. This special assessment is to finish the subdivision and develop with fully finished lots. This includes developing paved subdivision streets with all wash crossings and bringing utilities to each of the lots.

DATE OF REPORT:

April 8, 2022

DATE OF VALUE:

March 24, 2022

CERTIFICATION

I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice* (USPAP) of The Appraisal Foundation, the Code of Ethics and Standards of Professional Practice of the Appraisal Institute, and any other specifications submitted by the Client, including Title XI, FIRREA.
8. The use of this report is subject to the requirements of the Appraisal Institute, relating to review by its duly authorized representatives.
9. In accord with the Uniform Standards of Professional Appraisal Practice, I have the experience and knowledge to complete this assignment in a credible and competent manner.
10. As of the date of this report, I have completed requirements of the continuing education program of the Appraisal Institute.
11. The effective date (date of valuation) of this appraisal is March 24, 2022
12. I have made a personal inspection of the property that is the subject of this report.

13. Our firm has not appraised the subject property within three years prior to this assignment.
14. It is noted Timothy Hale (Certificate 1023143) assisted significantly with this report by performing the following tasks under the direction of the appraiser. Researched the subject and comparable sale information, provided analysis and value conclusion input based on research, and developed the report. The final analysis and value conclusion is that of Sara R. Baker, MAI, SRA.
15. I am a Certified General Real Estate Appraisers in the State of Arizona.



Sara R. Baker, MAI, SRA
Certified General Real Estate Appraiser
Certificate Number 31679
Designated Supervisory Appraiser
Registration Number DS0082

PART VII - EXHIBITS

- Exhibit A Subject Plat Map
- Exhibit B Aerial Photograph
- Exhibit C Zoning Map (Pima County)
- Exhibit D FEMA Flood Plain Map
- Exhibit E Subject Photographs
- Exhibit F Qualifications

EXHIBIT A - SUBJECT PLAT MAP

ASSESSOR'S RECORD MAP
305-37
NEW TUCSON UNIT No. 10
LOTS 001-325

DETAIL No. 3

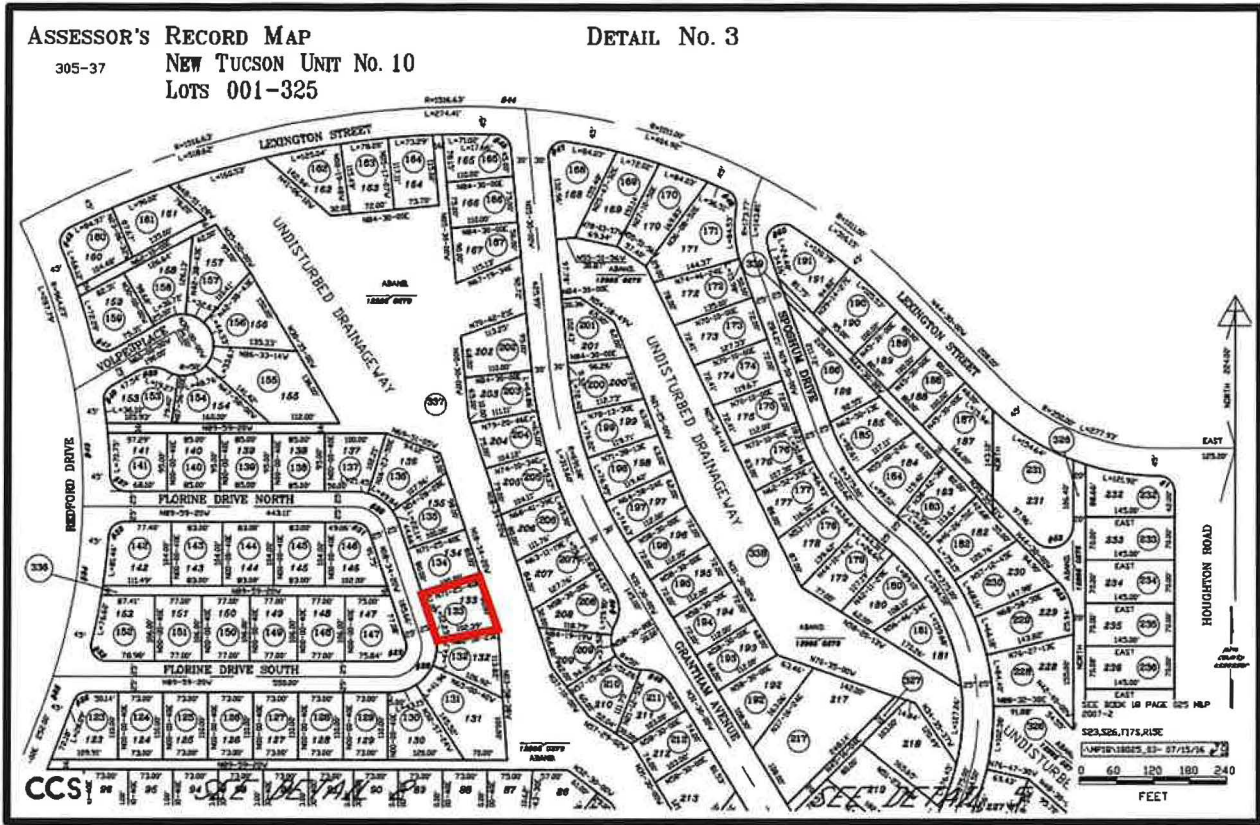


EXHIBIT B - AERIAL PHOTOGRAPH

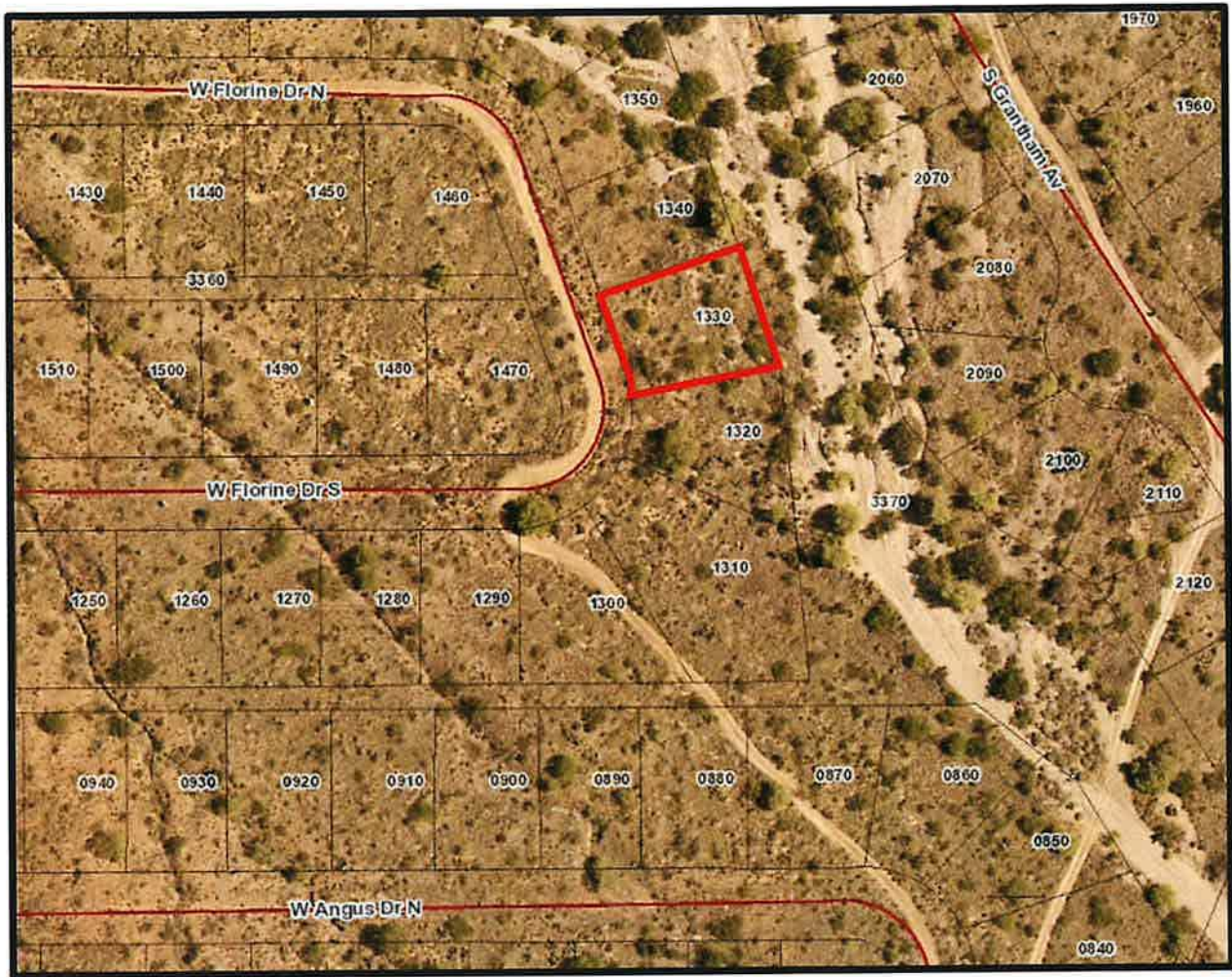


EXHIBIT C - ZONING MAP
(Pima County)

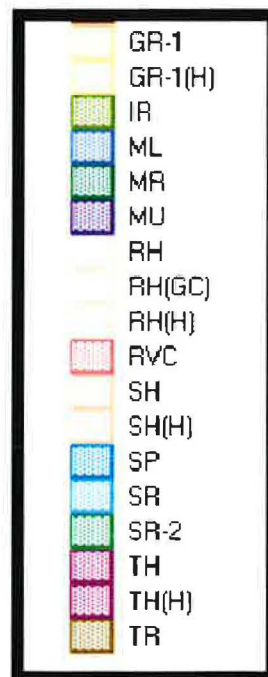
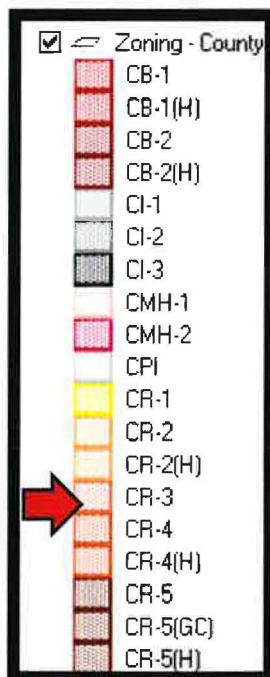
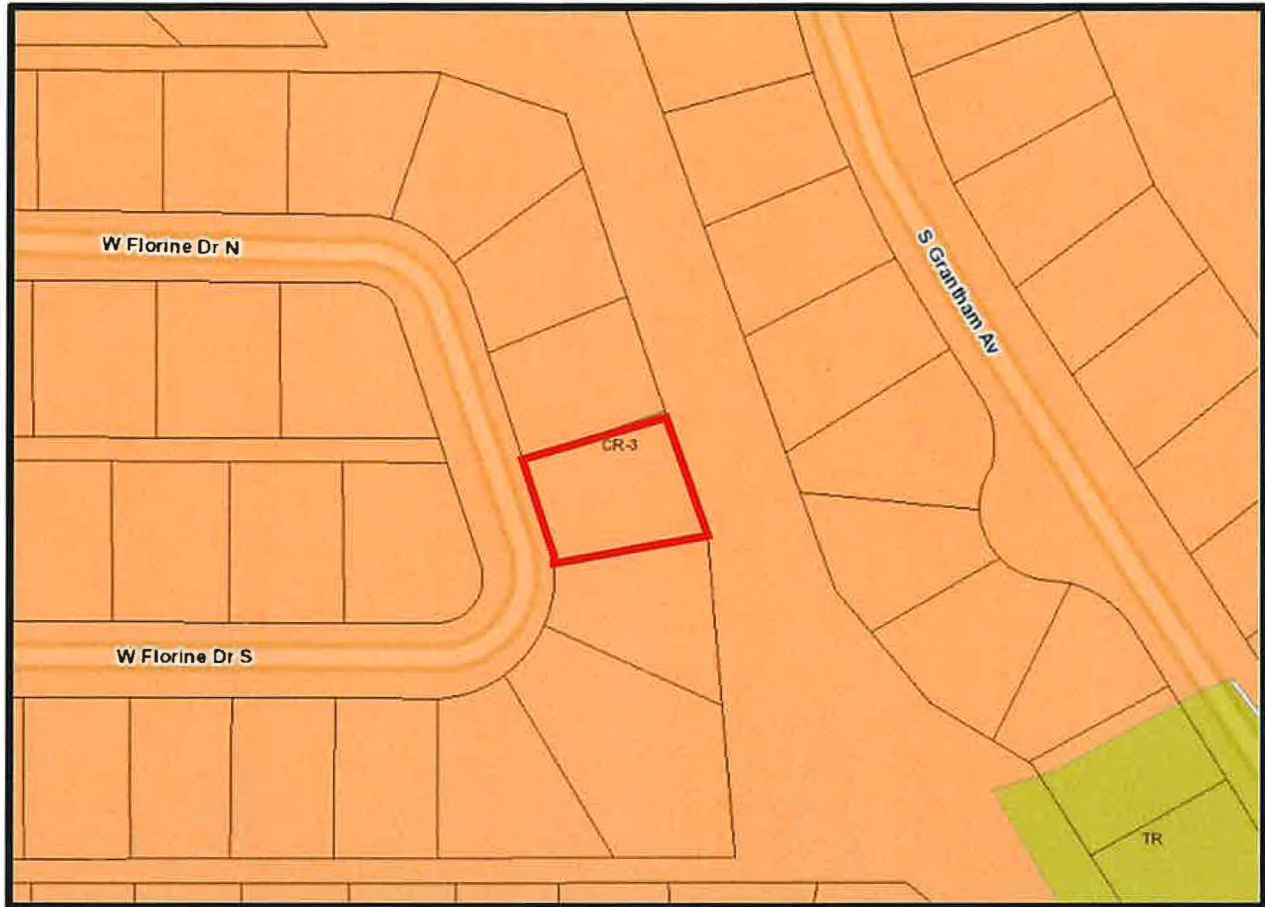


EXHIBIT D - FEMA FLOOD PLAIN

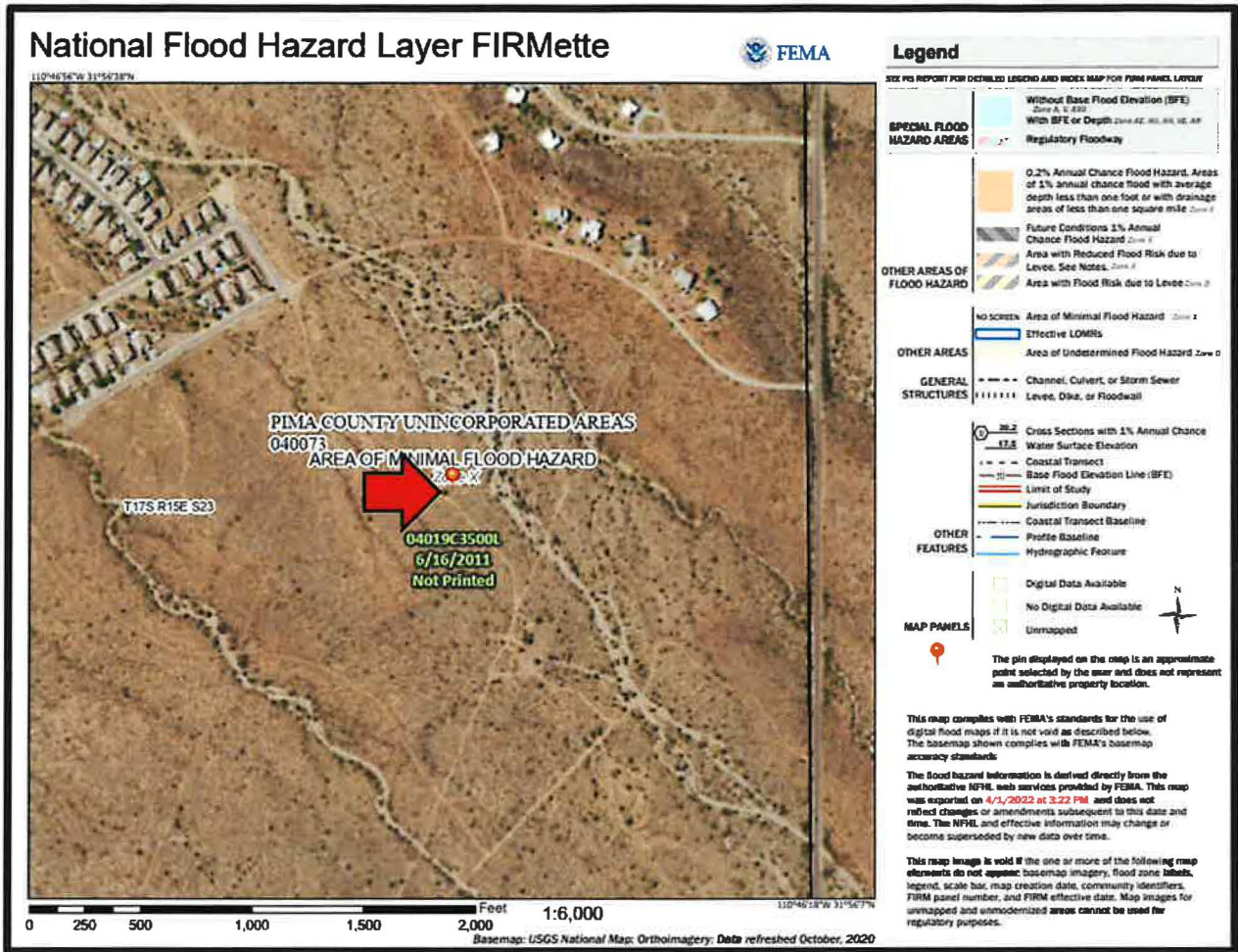


EXHIBIT E - SUBJECT PHOTOGRAPHS

PHOTO 1 – VIEW EAST OF PROPERTY

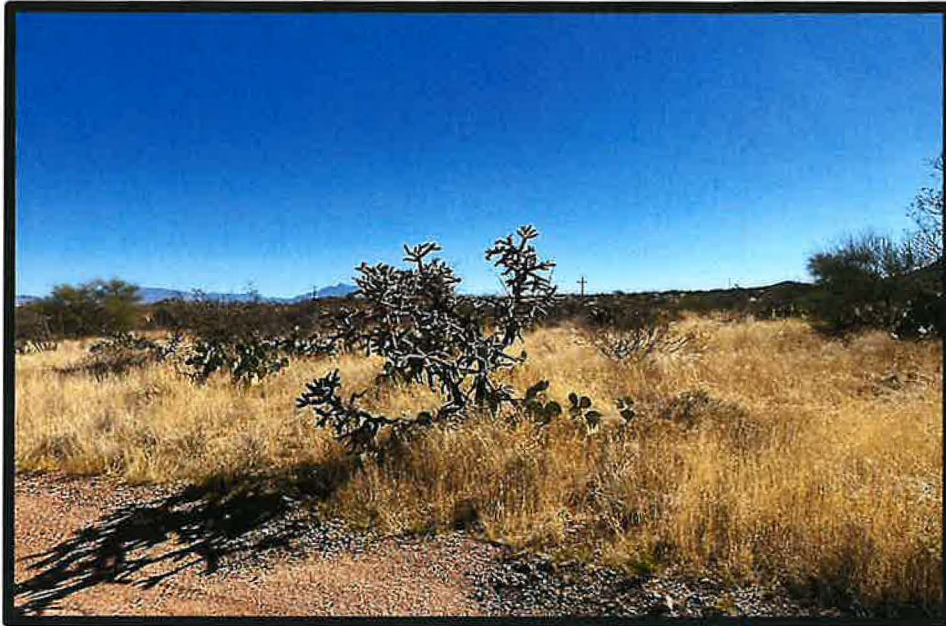


PHOTO 2 – VIEW SOUTHEAST ACROSS PARCEL

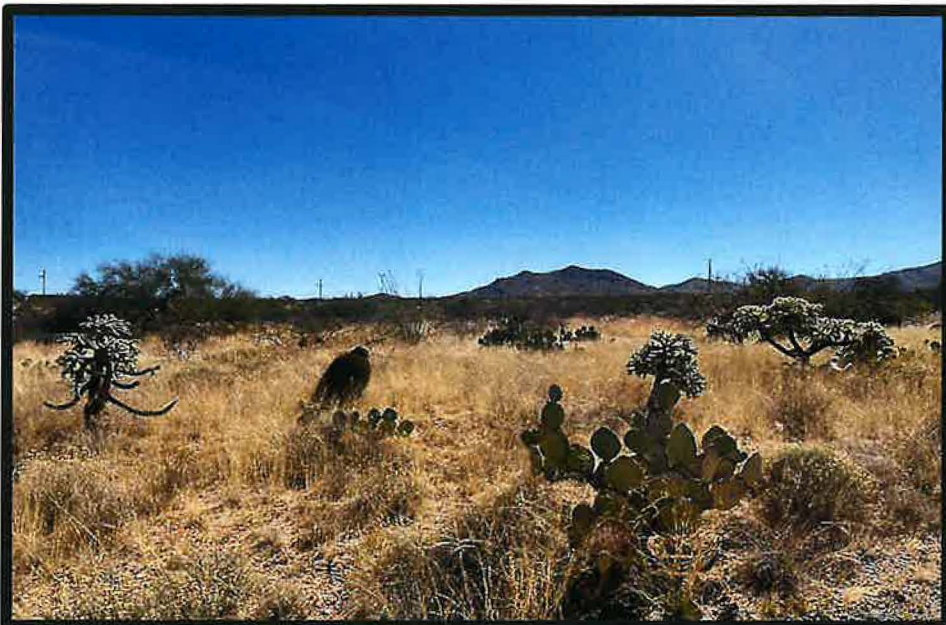


PHOTO 3 – VIEW WEST OF PROPERTY



PHOTO 4 – VIEW WEST ACROSS PROPERTY



PHOTO 5 – VIEW SOUTH OF FLORINE DRIVE



PHOTO 6 – VIEW NORTH OF FLORINE DRIVE



EXHIBIT F - QUALIFICATIONS

BAKER, PETERSON, BAKER & ASSOCIATES, INC. serves a wide variety of clients in Arizona, providing real estate appraisal and consultation services relating both to commercial and to residential properties. We also provide a wide variety of appraisal services relating to right of way acquisitions for multiple government agencies across Arizona. These clients include governmental agencies, utility companies, right of way companies, attorneys, CPA's, banks, credit unions, developers, real estate brokers, corporate and legal professionals, and numerous individuals. More than forty years of such services are represented by those presently associated with the firm, which was founded in 1974.

THOMAS A. BAKER, MAI, SRA, is a principal of the Company, and specializes in valuation and consultation services related to commercial, income-producing, and residential properties. He is a Certified General Real Estate Appraiser in the State of Arizona (Certificate 30139). He is a graduate of the University of Arizona, with a Master's Degree in Business Administration (MBA) with a specialty in Real Estate Finance. He holds the MAI and SRA Designations of the Appraisal Institute. He qualifies as an expert witness in United States District Court, the Superior Courts of Pima County, Maricopa County, Pinal County and Santa Cruz County, and United States Bankruptcy Court. He is Past President of the Tucson Chapter of the Society of Real Estate Appraisers and is Past President of the Southern Arizona Chapter of the Appraisal Institute.

SARA R. BAKER, MAI, SRA, is a principal of the Company, and specializes in valuation and consultation services related to commercial, income-producing, and residential properties. She is a Certified General Real Estate Appraiser in the State of Arizona (Certificate 31679). She holds the MAI and SRA Designations of the Appraisal Institute. She qualifies as an expert witness in the Superior Court of Pima County. She is a Past President of the Appraisal Institute, Southern Arizona Chapter. She graduated from Washington University in St. Louis with a Bachelor's Degree in Comparative Literature and earned a Master's Degree at the University of California at Los Angeles.

DAN F. ORLOWSKI is a staff appraiser specializing in valuation and consultation services related to commercial and income-producing properties. He is a Certified General Real Estate Appraiser in the State of Arizona (Certificate 32195). He graduated from San Diego State University with a Bachelor's Degree in Business Administration and also received a Master's Degree from the University of Phoenix in Accountancy.

TIM HALE is a staff appraiser specializing in valuation and consultation services related to commercial and income-producing properties. He is a Certified General Real Estate Appraiser in the State of Arizona (Certificate 1023143). He graduated from Arizona State University with a Bachelor's Degree in Justice Studies.

ROBERT PARKER and **JOSHUA BAKER** are production coordinators and support technicians.