

Just Value: \$400,000

Accumulated SOH benefit:
\$200,000

Assessed Value: \$200,000

CURRENT SITUATION (without Portability)

Just Value: \$600,000

Accumulated SOH benefit: \$0

Assessed Value: \$600,000



Upsize



Downsize



Just Value: \$200,000

Accumulated SOH benefit:
\$0

Assessed Value: \$200,000

With Portability

Just Value: \$400,000

Accumulated SOH benefit:
\$200,000

Assessed Value: \$200,000

Just Value: \$600,000

Accumulated SOH benefit:
\$200,000

Assessed Value: \$400,000



Upsize



Downsize



Just Value: \$200,000

Accumulated SOH benefit:
\$100,000

Assessed Value: \$100,000