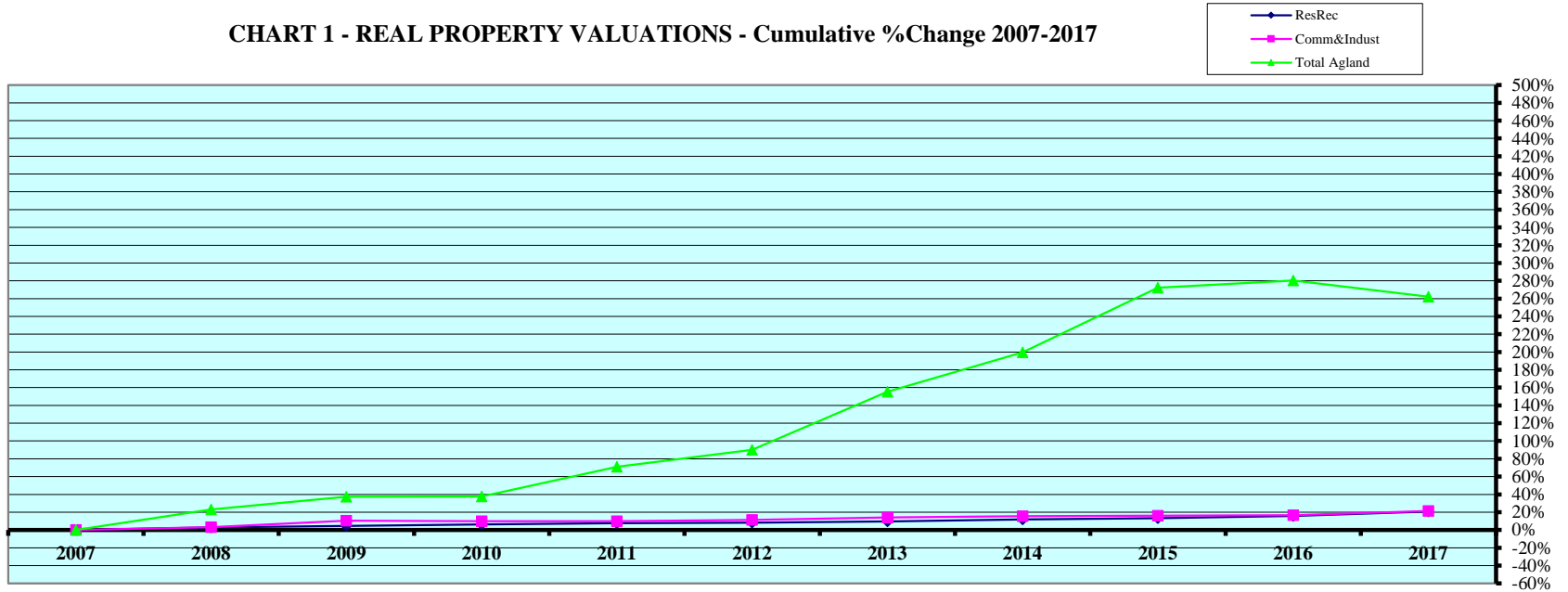


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	1,324,087,270	--	--	--	164,236,511	--	--	--	349,975,058	--	--	--
2008	1,362,344,499	38,257,229	2.89%	2.89%	169,315,579	5,079,068	3.09%	3.09%	430,579,821	80,604,763	23.03%	23.03%
2009	1,384,014,461	21,669,962	1.59%	4.53%	181,178,588	11,863,009	7.01%	10.32%	480,411,956	49,832,135	11.57%	37.27%
2010	1,404,806,915	20,792,454	1.50%	6.10%	180,437,442	-741,146	-0.41%	9.86%	481,287,844	875,888	0.18%	37.52%
2011	1,425,621,221	20,814,306	1.48%	7.67%	180,370,120	-67,322	-0.04%	9.82%	598,561,530	117,273,686	24.37%	71.03%
2012	1,433,221,401	7,600,180	0.53%	8.24%	182,985,174	2,615,054	1.45%	11.42%	665,255,645	66,694,115	11.14%	90.09%
2013	1,451,839,415	18,618,014	1.30%	9.65%	187,462,530	4,477,356	2.45%	14.14%	894,122,545	228,866,900	34.40%	155.48%
2014	1,481,020,790	29,181,375	2.01%	11.85%	189,508,942	2,046,412	1.09%	15.39%	1,048,810,372	154,687,827	17.30%	199.68%
2015	1,498,249,500	17,228,710	1.16%	13.15%	190,729,803	1,220,861	0.64%	16.13%	1,302,406,494	253,596,122	24.18%	272.14%
2016	1,533,519,629	35,270,129	2.35%	15.82%	191,672,464	942,661	0.49%	16.71%	1,331,086,599	28,680,105	2.20%	280.34%
2017	1,598,662,424	65,142,795	4.25%	20.74%	199,198,238	7,525,774	3.93%	21.29%	1,267,642,145	-63,444,454	-4.77%	262.21%

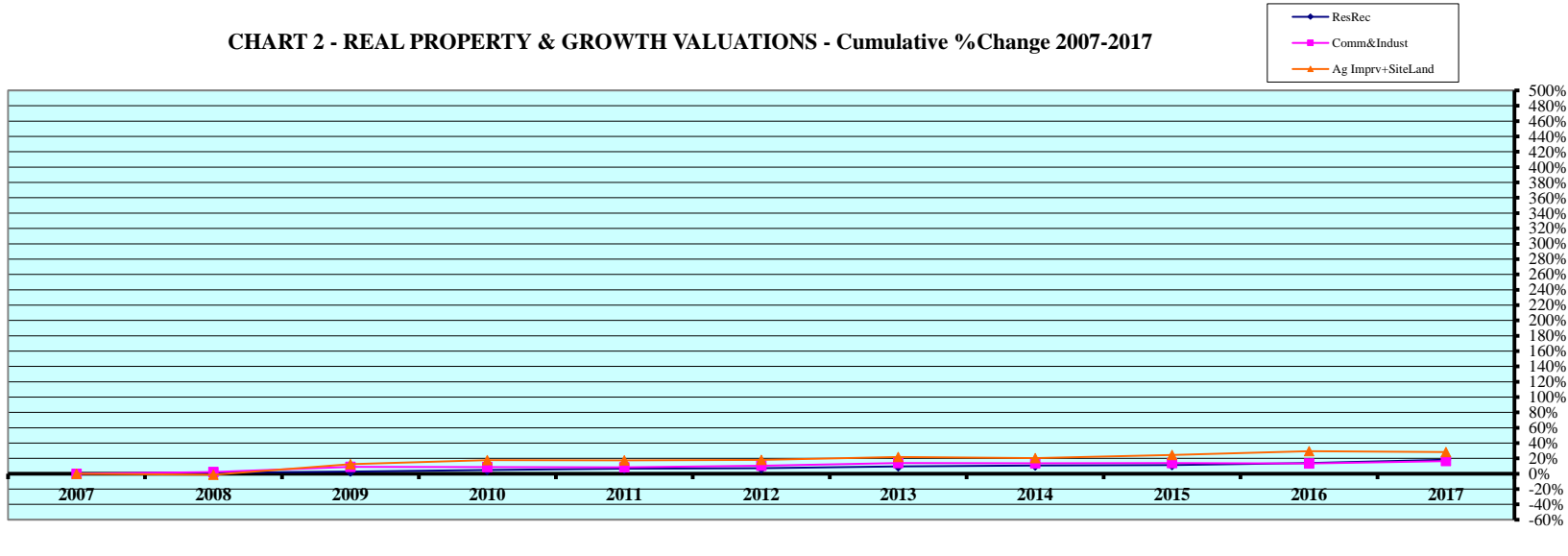
Rate Annual %chg: Residential & Recreational **1.90%** Commercial & Industrial **1.95%** Agricultural Land **13.74%**

Cnty# **13**
County **CASS**

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	1,324,087,270	18,136,271	1.37%	1,305,950,999	--	--	164,236,511	3,062,788	1.86%	161,173,723	--	--
2008	1,362,344,499	20,514,226	1.51%	1,341,830,273	1.34%	1.34%	169,315,579	1,381,474	0.82%	167,934,105	2.25%	2.25%
2009	1,384,014,461	22,578,489	1.63%	1,361,435,972	-0.07%	2.82%	181,178,588	2,347,910	1.30%	178,830,678	5.62%	8.89%
2010	1,404,806,915	14,220,104	1.01%	1,390,586,811	0.47%	5.02%	180,437,442	1,817,525	1.01%	178,619,917	-1.41%	8.76%
2011	1,425,621,221	13,656,905	0.96%	1,411,964,316	0.51%	6.64%	180,370,120	2,343,368	1.30%	178,026,752	-1.34%	8.40%
2012	1,433,221,401	13,259,104	0.93%	1,419,962,297	-0.40%	7.24%	182,985,174	1,702,867	0.93%	181,282,307	0.51%	10.38%
2013	1,451,839,415	2,897,264	0.20%	1,448,942,151	1.10%	9.43%	187,462,530	510,259	0.27%	186,952,271	2.17%	13.83%
2014	1,481,020,790	16,103,706	1.09%	1,464,917,084	0.90%	10.64%	189,508,942	2,679,176	1.41%	186,829,766	-0.34%	13.76%
2015	1,498,249,500	24,855,009	1.66%	1,473,394,491	-0.51%	11.28%	190,729,803	3,791,243	1.99%	186,938,560	-1.36%	13.82%
2016	1,533,519,629	25,501,109	1.66%	1,508,018,520	0.65%	13.89%	191,672,464	5,686,749	2.97%	185,985,715	-2.49%	13.24%
2017	1,598,662,424	32,745,502	2.05%	1,565,916,922	2.11%	18.26%	199,198,238	7,948,359	3.99%	191,249,879	-0.22%	16.45%
Rate Ann%chg	1.90%				0.61%		1.95%				C & I w/o growth	0.34%

Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	106,188,779	34,154,036	140,342,815	1,983,209	1.41%	138,359,606	--	--
2008	105,777,321	34,297,844	140,075,165	1,562,375	1.12%	138,512,790	-1.30%	-1.30%
2009	121,047,497	39,305,088	160,352,585	2,490,194	1.55%	157,862,391	12.70%	12.48%
2010	123,648,922	43,473,058	167,121,980	2,037,510	1.22%	165,084,470	2.95%	17.63%
2011	122,268,860	44,407,217	166,676,077	1,927,098	1.16%	164,748,979	-1.42%	17.39%
2012	122,969,900	44,830,903	167,800,803	2,159,414	1.29%	165,641,389	-0.62%	18.03%
2013	125,318,798	46,211,850	171,530,648	372,050	0.22%	171,158,598	2.00%	21.96%
2014	125,331,153	46,820,009	172,151,162	3,237,555	1.88%	168,913,607	-1.53%	20.36%
2015	130,568,718	46,869,292	177,438,010	2,677,657	1.51%	174,760,353	1.52%	24.52%
2016	134,141,149	47,890,887	182,032,036	384,013	0.21%	181,648,023	2.37%	29.43%
2017	133,542,500	48,740,587	182,283,087	2,150,356	1.18%	180,132,731	-1.04%	28.35%
Rate Ann%chg	2.32%	3.62%	2.65%	Ag Imprv+Site w/o growth			1.56%	

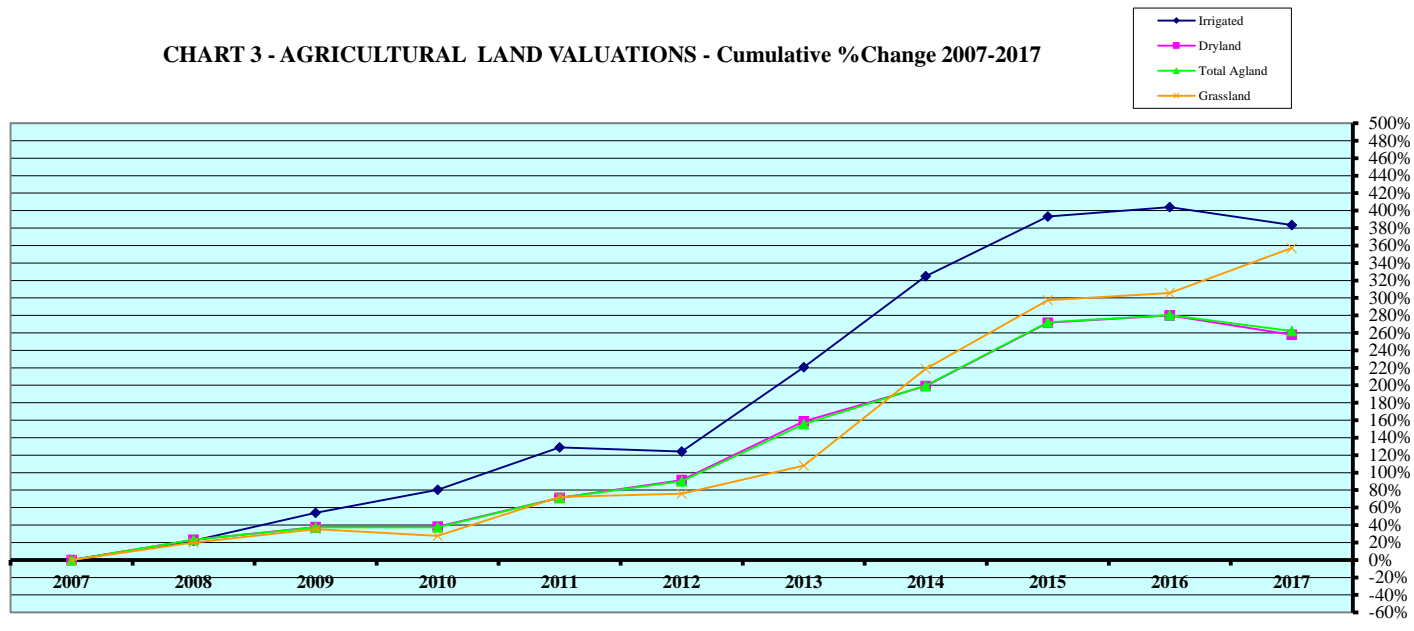
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2007 - 2017 CTL
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2018

Cnty# 13
County CASS

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	3,287,800	--	--	--	327,421,795	--	--	--	17,188,838	--	--	--
2008	4,013,210	725,410	22.06%	22.06%	403,629,983	76,208,188	23.28%	23.28%	20,641,427	3,452,589	20.09%	20.09%
2009	5,063,529	1,050,319	26.17%	54.01%	450,681,473	47,051,490	11.66%	37.65%	23,237,064	2,595,637	12.57%	35.19%
2010	5,931,094	867,565	17.13%	80.40%	452,627,321	1,945,848	0.43%	38.24%	21,953,099	-1,283,965	-5.53%	27.72%
2011	7,525,836	1,594,742	26.89%	128.90%	560,798,175	108,170,854	23.90%	71.28%	29,579,757	7,626,658	34.74%	72.09%
2012	7,374,409	-151,427	-2.01%	124.30%	626,975,030	66,176,855	11.80%	91.49%	30,237,469	657,712	2.22%	75.91%
2013	10,543,104	3,168,695	42.97%	220.67%	847,113,083	220,138,053	35.11%	158.72%	35,758,306	5,520,837	18.26%	108.03%
2014	13,969,325	3,426,221	32.50%	324.88%	979,301,095	132,188,012	15.60%	199.09%	54,801,972	19,043,666	53.26%	218.82%
2015	16,213,861	2,244,536	16.07%	393.15%	1,217,062,034	237,760,939	24.28%	271.71%	68,331,028	13,529,056	24.69%	297.53%
2016	16,569,510	355,649	2.19%	403.97%	1,244,029,509	26,967,475	2.22%	279.95%	69,716,325	1,385,297	2.03%	305.59%
2017	15,895,764	-673,746	-4.07%	383.48%	1,172,247,405	-71,782,104	-5.77%	258.02%	78,586,131	8,869,806	12.72%	357.19%

Rate Ann.%chg: Irrigated **17.07%** Dryland **13.60%** Grassland **16.42%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	352,900	--	--	--	1,723,725	--	--	--	349,975,058	--	--	--
2008	691,903	339,003	96.06%	96.06%	1,603,298	-120,427	-6.99%	-6.99%	430,579,821	80,604,763	23.03%	23.03%
2009	320,249	-371,654	-53.71%	-9.25%	1,109,641	-493,657	-30.79%	-35.63%	480,411,956	49,832,135	11.57%	37.27%
2010	592,572	272,323	85.03%	67.91%	183,758	-925,883	-83.44%	-89.34%	481,287,844	875,888	0.18%	37.52%
2011	497,152	-95,420	-16.10%	40.88%	160,610	-23,148	-12.60%	-90.68%	598,561,530	117,273,686	24.37%	71.03%
2012	498,559	1,407	0.28%	41.27%	170,178	9,568	5.96%	-90.13%	665,255,645	66,694,115	11.14%	90.09%
2013	536,232	37,673	7.56%	51.95%	171,820	1,642	0.96%	-90.03%	894,122,545	228,866,900	34.40%	155.48%
2014	557,656	21,424	4.00%	58.02%	180,324	8,504	4.95%	-89.54%	1,048,810,372	154,687,827	17.30%	199.68%
2015	597,289	39,633	7.11%	69.25%	202,282	21,958	12.18%	-88.26%	1,302,406,494	253,596,122	24.18%	272.14%
2016	582,084	-15,205	-2.55%	64.94%	189,171	-13,111	-6.48%	-89.03%	1,331,086,599	28,680,105	2.20%	280.34%
2017	664,639	82,555	14.18%	88.34%	248,206	59,035	31.21%	-85.60%	1,267,642,145	-63,444,454	-4.77%	262.21%

Cnty# **13**
County **CASS**

Rate Ann.%chg: Total Agric Land **13.74%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	3,287,800	2,138	1,538			327,266,832	255,716	1,280			17,280,898	37,437	462		
2008	4,059,615	2,088	1,945	26.43%	26.43%	403,862,231	255,643	1,580	23.44%	23.44%	20,924,811	37,172	563	21.95%	21.95%
2009	5,132,018	2,429	2,113	8.66%	37.38%	449,731,251	257,889	1,744	10.39%	36.26%	22,803,225	37,060	615	9.31%	33.30%
2010	6,024,386	2,891	2,084	-1.37%	35.50%	453,112,632	257,455	1,760	0.92%	37.52%	21,742,233	39,161	555	-9.77%	20.28%
2011	7,535,232	2,830	2,663	27.76%	73.11%	561,444,459	256,943	2,185	24.15%	70.74%	29,532,744	38,339	770	38.74%	66.88%
2012	7,374,409	2,860	2,578	-3.17%	67.63%	627,488,396	256,887	2,443	11.79%	90.86%	30,105,434	38,370	785	1.86%	69.98%
2013	10,760,471	2,860	3,762	45.93%	144.63%	848,719,405	256,519	3,309	35.45%	158.52%	35,590,852	38,324	929	18.36%	101.19%
2014	13,621,559	3,004	4,535	20.53%	194.86%	980,547,694	256,070	3,829	15.74%	199.20%	54,663,553	38,273	1,428	53.79%	209.42%
2015	16,210,362	3,116	5,202	14.70%	238.20%	1,219,008,111	255,941	4,763	24.38%	272.15%	67,639,755	38,363	1,763	23.45%	281.97%
2016	16,569,510	3,117	5,316	2.19%	245.61%	1,244,901,643	255,500	4,872	2.30%	280.72%	69,747,563	38,691	1,803	2.24%	290.53%
2017	15,899,161	3,117	5,100	-4.05%	231.63%	1,176,749,622	255,221	4,611	-5.37%	260.27%	74,348,922	38,417	1,935	7.36%	319.26%

Rate Annual %chg Average Value/Acre: **12.74%**

13.67%

15.41%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	352,172	6,933	51			1,709,877	3,089	553			349,897,579	305,313	1,146		
2008	675,378	6,644	102	100.12%	100.12%	1,536,356	2,855	538	-2.77%	-2.77%	431,058,391	304,402	1,416	23.56%	23.56%
2009	396,622	3,632	109	7.43%	114.99%	1,238,653	2,431	510	-5.31%	-7.93%	479,301,769	303,441	1,580	11.54%	37.83%
2010	608,870	991	614	462.37%	1109.05%	216,400	1,719	126	-75.29%	-77.25%	481,704,521	302,216	1,594	0.91%	39.08%
2011	497,152	943	527	-14.19%	937.53%	162,307	1,613	101	-20.10%	-81.82%	599,171,894	300,669	1,993	25.03%	73.89%
2012	495,952	941	527	-0.03%	937.22%	161,368	1,604	101	0.00%	-81.82%	665,625,559	300,663	2,214	11.09%	93.18%
2013	518,250	965	537	1.98%	957.81%	171,068	1,701	101	-0.03%	-81.83%	895,760,046	300,368	2,982	34.71%	160.22%
2014	536,212	981	546	1.68%	975.62%	177,935	1,702	105	3.94%	-81.11%	1,049,546,953	300,030	3,498	17.30%	205.24%
2015	596,071	1,075	554	1.48%	991.56%	177,913	1,702	105	0.00%	-81.11%	1,303,632,212	300,198	4,343	24.14%	278.92%
2016	580,319	1,070	542	-2.21%	967.47%	186,035	1,783	104	-0.20%	-81.15%	1,331,985,070	300,161	4,438	2.19%	287.21%
2017	610,779	1,089	561	3.47%	1004.52%	237,643	1,825	130	24.78%	-76.48%	1,267,846,127	299,670	4,231	-4.66%	269.17%

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CASS

Rate Annual %chg Average Value/Acre: **13.95%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 4

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
25,241	CASS	120,061,906	39,340,266	65,098,861	1,581,156,578	148,248,982	50,949,256	17,505,846	1,267,642,145	133,542,500	48,740,587	100,500	3,472,387,427
cnty sectorvalue % of total value:		3.46%	1.13%	1.87%	45.54%	4.27%	1.47%	0.50%	36.51%	3.85%	1.40%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
132	ALVO	217,529	10,659	1,940	4,633,678	726,409	0	0	0	0	0	0	5,590,215
0.52%	%sector of county sector	0.18%	0.03%	0.00%	0.29%	0.49%							0.16%
	%sector of municipality	3.89%	0.19%	0.03%	82.89%	12.99%							100.00%
242	AVOCA	208,827	110,240	10,616	5,740,566	595,158	0	0	0	0	0	0	6,665,407
0.96%	%sector of county sector	0.17%	0.28%	0.02%	0.36%	0.40%							0.19%
	%sector of municipality	3.13%	1.65%	0.16%	86.12%	8.93%							100.00%
390	CEDAR CREEK	129,543	187,999	452,981	59,406,514	1,054,737	0	86,657	0	0	0	0	61,318,431
1.55%	%sector of county sector	0.11%	0.48%	0.70%	3.76%	0.71%		0.50%					1.77%
	%sector of municipality	0.21%	0.31%	0.74%	96.88%	1.72%		0.14%					100.00%
1,024	EAGLE	945,378	284,605	26,048	41,098,473	6,284,432	0	0	0	0	0	0	48,638,936
4.06%	%sector of county sector	0.79%	0.72%	0.04%	2.60%	4.24%							1.40%
	%sector of municipality	1.94%	0.59%	0.05%	84.50%	12.92%							100.00%
634	ELMWOOD	1,247,201	234,078	19,936	26,229,369	5,139,543	0	0	34,706	0	0	0	32,904,833
2.51%	%sector of county sector	1.04%	0.60%	0.03%	1.66%	3.47%			0.00%				0.95%
	%sector of municipality	3.79%	0.71%	0.06%	79.71%	15.62%		0.11%					100.00%
568	GREENWOOD	629,011	400,162	655,033	20,809,805	4,232,041	0	0	0	0	0	0	26,726,052
2.25%	%sector of county sector	0.52%	1.02%	1.01%	1.32%	2.85%							0.77%
	%sector of municipality	2.35%	1.50%	2.45%	77.86%	15.83%							100.00%
1,106	LOUISVILLE	697,726	607,968	1,084,931	52,189,572	7,689,655	0	0	0	0	0	0	62,269,852
4.38%	%sector of county sector	0.58%	1.55%	1.67%	3.30%	5.19%							1.79%
	%sector of municipality	1.12%	0.98%	1.74%	83.81%	12.35%							100.00%
178	MANLEY	60,928	66,150	125,681	6,248,251	559,669	0	0	0	0	0	0	7,060,679
0.71%	%sector of county sector	0.05%	0.17%	0.19%	0.40%	0.38%							0.20%
	%sector of municipality	0.86%	0.94%	1.78%	88.49%	7.93%							100.00%
236	MURDOCK	58,259	105,299	11,515	12,811,218	851,296	0	0	0	0	0	0	13,837,587
0.93%	%sector of county sector	0.05%	0.27%	0.02%	0.81%	0.57%							0.40%
	%sector of municipality	0.42%	0.76%	0.08%	92.58%	6.15%							100.00%
463	MURRAY	77,883	230,474	255,785	19,039,917	1,760,259	0	0	5,123	0	0	0	21,369,441
1.83%	%sector of county sector	0.06%	0.59%	0.39%	1.20%	1.19%			0.00%				0.62%
	%sector of municipality	0.36%	1.08%	1.20%	89.10%	8.24%		0.02%					100.00%
204	NEHAWKA	19,610	137,328	369,266	6,635,698	560,393	0	0	0	0	0	0	7,722,295
0.81%	%sector of county sector	0.02%	0.35%	0.57%	0.42%	0.38%							0.22%
	%sector of municipality	0.25%	1.78%	4.78%	85.93%	7.26%							100.00%
6505	PLATTSMOUTH	6,661,093	2,913,965	2,603,613	204,285,271	60,289,061	3,575,047	198,469	0	0	0	0	280,526,519
25.77%	%sector of county sector	5.55%	7.41%	4.00%	12.92%	40.67%	7.02%	1.13%					8.08%
	%sector of municipality	2.37%	1.04%	0.93%	72.82%	21.49%	1.27%	0.07%					100.00%
99	SOUTH BEND	6,998	243,554	810,447	3,129,317	687,718	0	0	0	0	0	0	4,878,034
0.39%	%sector of county sector	0.01%	0.62%	1.24%	0.20%	0.46%							0.14%
	%sector of municipality	0.14%	4.99%	16.61%	64.15%	14.10%							100.00%
233	UNION	12,995	234,340	408,102	6,849,676	751,897	0	0	0	0	0	0	8,257,010
0.92%	%sector of county sector	0.01%	0.60%	0.63%	0.43%	0.51%							0.24%
	%sector of municipality	0.16%	2.84%	4.94%	82.96%	9.11%							100.00%
1050	WEEPING WATER	10,586,695	570,151	358,722	49,472,309	4,652,455	486,556	0	0	0	0	0	66,126,888
4.16%	%sector of county sector	8.82%	1.45%	0.55%	3.13%	3.14%	0.95%						1.90%
	%sector of municipality	16.01%	0.86%	0.54%	74.81%	7.04%	0.74%						100.00%
13,064	Total Municipalities	21,559,676	6,336,972	7,194,616	518,579,634	95,834,723	4,061,603	285,126	39,829	0	0	0	653,892,179
51.76%	%all municip.sectors of cnty	17.96%	16.11%	11.05%	32.80%	64.64%	7.97%	1.63%	0.00%				18.83%