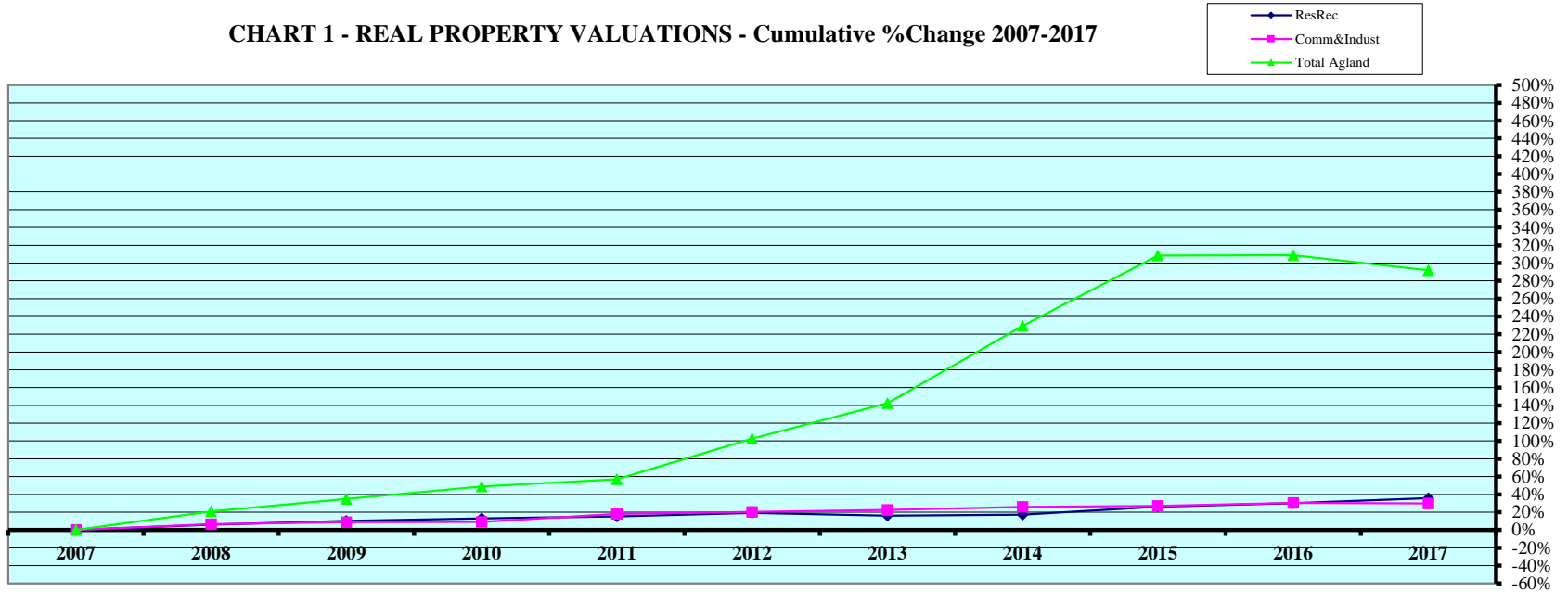


CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017



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	100,370,120	--	--	--	36,481,600	--	--	--	292,624,455	--	--	--
2008	106,450,525	6,080,405	6.06%	6.06%	38,826,040	2,344,440	6.43%	6.43%	353,569,490	60,945,035	20.83%	20.83%
2009	110,576,375	4,125,850	3.88%	10.17%	39,662,649	836,609	2.15%	8.72%	394,555,505	40,986,015	11.59%	34.83%
2010	113,421,300	2,844,925	2.57%	13.00%	39,808,760	146,111	0.37%	9.12%	435,177,090	40,621,585	10.30%	48.72%
2011	115,722,435	2,301,135	2.03%	15.30%	43,083,420	3,274,660	8.23%	18.10%	459,237,725	24,060,635	5.53%	56.94%
2012	119,684,835	3,962,400	3.42%	19.24%	43,870,190	786,770	1.83%	20.25%	593,191,475	133,953,750	29.17%	102.71%
2013	116,475,355	-3,209,480	-2.68%	16.05%	44,690,795	820,605	1.87%	22.50%	709,500,840	116,309,365	19.61%	142.46%
2014	117,627,715	1,152,360	0.99%	17.19%	45,871,540	1,180,745	2.64%	25.74%	963,644,090	254,143,250	35.82%	229.31%
2015	126,495,525	8,867,810	7.54%	26.03%	46,372,705	501,165	1.09%	27.11%	1,194,835,285	231,191,195	23.99%	308.32%
2016	130,535,295	4,039,770	3.19%	30.05%	47,561,465	1,188,760	2.56%	30.37%	1,196,158,955	1,323,670	0.11%	308.77%
2017	136,254,245	5,718,950	4.38%	35.75%	47,347,450	-214,015	-0.45%	29.78%	1,146,399,475	-49,759,480	-4.16%	291.76%

Rate Annual %chg: Residential & Recreational **3.10%**

Commercial & Industrial **2.64%**

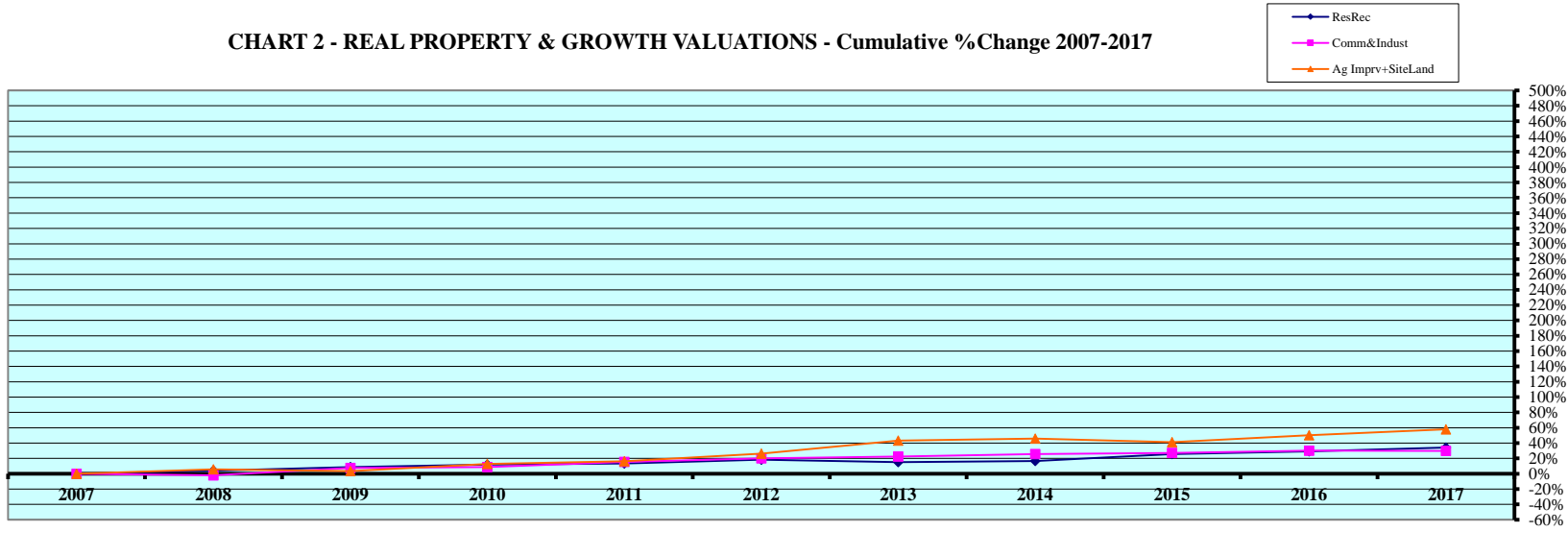
Agricultural Land **14.63%**

Cnty#	26
County	DIXON

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	100,370,120	835,563	0.83%	99,534,557	--	--	36,481,600	93,115	0.26%	36,388,485	--	--
2008	106,450,525	2,205,655	2.07%	104,244,870	3.86%	3.86%	38,826,040	3,072,405	7.91%	35,753,635	-2.00%	-2.00%
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	8.57%	39,662,649	415,887	1.05%	39,246,762	1.08%	7.58%
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	11.98%	39,808,760	133,460	0.34%	39,675,300	0.03%	8.75%
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	13.26%	43,083,420	996,830	2.31%	42,086,590	5.72%	15.36%
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	18.34%	43,870,190	97,305	0.22%	43,772,885	1.60%	19.99%
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	15.09%	44,690,795	65,610	0.15%	44,625,185	1.72%	22.32%
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	16.72%	45,871,540	0	0.00%	45,871,540	2.64%	25.74%
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	25.55%	46,372,705	0	0.00%	46,372,705	1.09%	27.11%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	29.09%	47,561,465	77,775	0.16%	47,483,690	2.40%	30.16%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	34.18%	47,347,450	17,095	0.04%	47,330,355	-0.49%	29.74%
Rate Ann%chg	3.10%				2.06%		2.64%			C & I w/o growth 1.38%		

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	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	43,194,392	--	--
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395	5.75%	5.75%
2009	35,170,155	14,584,345	49,754,500	49,754,500	4.48%	47,527,740	-3.70%	3.48%
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%	12.67%
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	16.29%
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	26.21%
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	43.34%
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	45.97%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	41.11%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	50.15%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	57.99%
Rate Ann%chg	3.11%	9.23%	5.12%			Ag Imprv+Site w/o growth	2.37%	

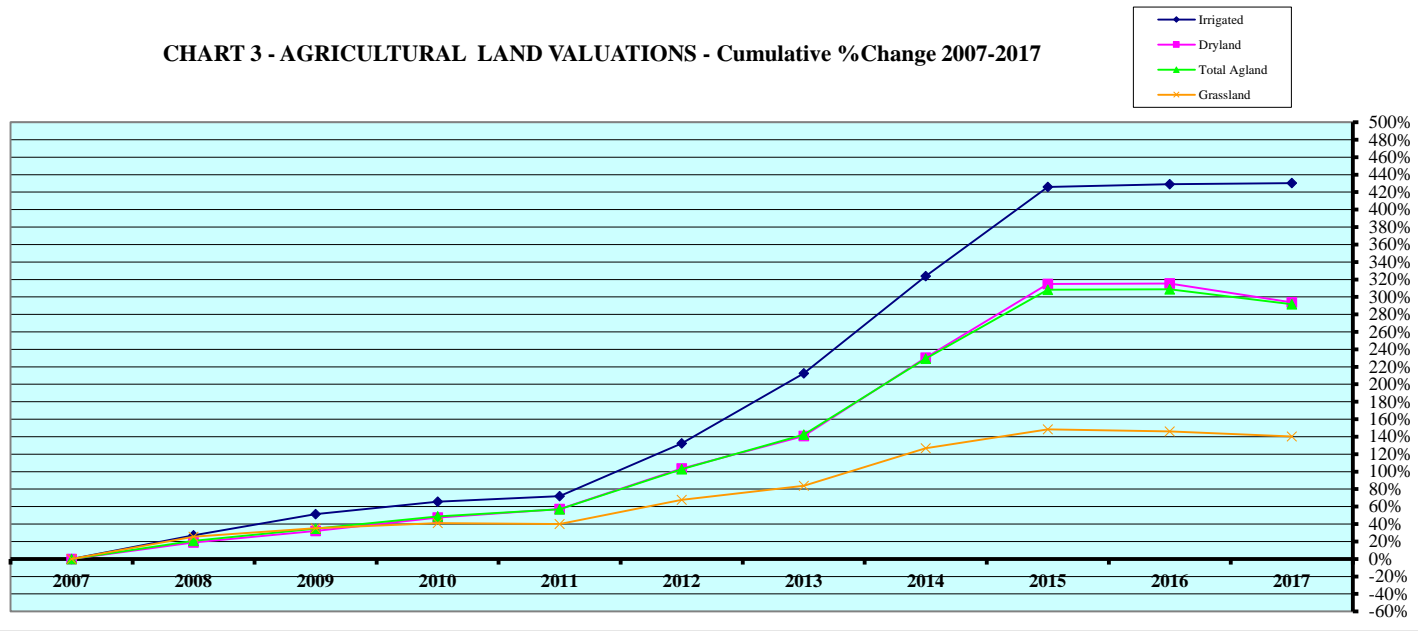
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 26
County DIXON

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	34,735,960	--	--	--	223,654,670	--	--	--	33,584,795	--	--	--
2008	44,154,225	9,418,265	27.11%	27.11%	265,979,065	42,324,395	18.92%	18.92%	42,188,895	8,604,100	25.62%	25.62%
2009	52,538,955	8,384,730	18.99%	51.25%	295,689,685	29,710,620	11.17%	32.21%	45,410,925	3,222,030	7.64%	35.21%
2010	57,566,215	5,027,260	9.57%	65.73%	329,451,210	33,761,525	11.42%	47.30%	47,387,360	1,976,435	4.35%	41.10%
2011	59,697,730	2,131,515	3.70%	71.86%	351,687,085	22,235,875	6.75%	57.25%	47,072,835	-314,525	-0.66%	40.16%
2012	80,724,930	21,027,200	35.22%	132.40%	455,209,340	103,522,255	29.44%	103.53%	56,365,010	9,292,175	19.74%	67.83%
2013	108,603,060	27,878,130	34.53%	212.65%	538,303,445	83,094,105	18.25%	140.69%	61,752,760	5,387,750	9.56%	83.87%
2014	147,248,735	38,645,675	35.58%	323.91%	739,360,310	201,056,865	37.35%	230.58%	76,195,215	14,442,455	23.39%	126.87%
2015	182,694,050	35,445,315	24.07%	425.95%	927,865,070	188,504,760	25.50%	314.87%	83,428,600	7,233,385	9.49%	148.41%
2016	183,758,080	1,064,030	0.58%	429.01%	928,982,255	1,117,185	0.12%	315.36%	82,617,720	-810,880	-0.97%	146.00%
2017	184,197,670	439,590	0.24%	430.28%	880,683,300	-48,298,955	-5.20%	293.77%	80,701,915	-1,915,805	-2.32%	140.29%

Rate Ann.%chg: Irrigated **18.15%** Dryland **14.69%** Grassland **9.16%**

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	649,030	--	--	--	0	--	--	--	292,624,455	--	--	--
2008	1,247,305	598,275	92.18%	92.18%	0	0	--	--	353,569,490	60,945,035	20.83%	20.83%
2009	915,940	-331,365	-26.57%	41.12%	0	0	--	--	394,555,505	40,986,015	11.59%	34.83%
2010	772,305	-143,635	-15.68%	18.99%	0	0	--	--	435,177,090	40,621,585	10.30%	48.72%
2011	774,075	1,770	0.23%	19.27%	6,000	6,000	--	--	459,237,725	24,060,635	5.53%	56.94%
2012	810,825	36,750	4.75%	24.93%	81,370	75,370	1256.17%	--	593,191,475	133,953,750	29.17%	102.71%
2013	810,095	-730	-0.09%	24.82%	31,480	-49,890	-61.31%	--	709,500,840	116,309,365	19.61%	142.46%
2014	808,350	-1,745	-0.22%	24.55%	31,480	0	0.00%	--	963,644,090	254,143,250	35.82%	229.31%
2015	807,065	-1,285	-0.16%	24.35%	40,500	9,020	28.65%	--	1,194,835,285	231,191,195	23.99%	308.32%
2016	800,900	-6,165	-0.76%	23.40%	0	-40,500	-100.00%	--	1,196,158,955	1,323,670	0.11%	308.77%
2017	816,590	15,690	1.96%	25.82%	0	0	--	--	1,146,399,475	-49,759,480	-4.16%	291.76%

Cnty# **26**
County **DIXON**

Rate Ann.%chg: Total Agric Land **14.63%**

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	34,566,955	24,273	1,424			224,035,255	190,174	1,178			33,657,710	58,881	572		
2008	43,489,710	25,713	1,691	18.77%	18.77%	266,530,085	189,801	1,404	19.20%	19.20%	42,217,365	57,571	733	28.29%	28.29%
2009	52,242,180	27,232	1,918	13.42%	34.71%	295,976,830	190,965	1,550	10.37%	31.56%	45,391,460	56,656	801	9.25%	40.16%
2010	57,121,520	27,831	2,052	6.99%	44.12%	329,921,290	190,857	1,729	11.53%	46.74%	47,388,550	56,937	832	3.89%	45.60%
2011	60,973,590	28,461	2,142	4.38%	50.44%	352,482,045	190,809	1,847	6.86%	56.81%	47,364,630	56,396	840	0.91%	46.93%
2012	80,882,350	28,309	2,857	33.36%	100.63%	455,114,065	190,037	2,395	29.64%	103.29%	56,548,635	55,569	1,018	21.17%	78.02%
2013	104,010,380	29,222	3,559	24.58%	149.94%	539,019,355	190,631	2,828	18.07%	140.02%	63,154,340	53,978	1,170	14.97%	104.68%
2014	145,847,300	30,408	4,796	34.76%	236.80%	740,856,080	191,165	3,875	37.06%	228.97%	76,244,270	52,443	1,454	24.26%	154.34%
2015	182,215,225	31,923	5,708	19.01%	300.82%	925,506,690	190,437	4,860	25.40%	312.54%	84,633,290	51,615	1,640	12.78%	186.85%
2016	182,652,800	32,006	5,707	-0.02%	300.73%	929,456,485	191,291	4,859	-0.02%	312.45%	82,792,280	50,665	1,634	-0.34%	185.87%
2017	183,254,750	32,144	5,701	-0.10%	300.32%	880,282,115	191,715	4,592	-5.50%	289.76%	81,187,970	49,803	1,630	-0.24%	185.18%

Rate Annual %chg Average Value/Acre: **14.88%**

14.57%

11.05%

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	651,805	9,667	67			0	0				292,911,725	282,994	1,035		
2008	1,248,285	9,619	130	92.46%	92.46%	0	0				353,485,445	282,703	1,250	20.80%	20.80%
2009	920,470	7,805	118	-9.12%	74.91%	0	0				394,530,940	282,658	1,396	11.63%	34.85%
2010	772,780	7,150	108	-8.36%	60.29%	0	0				435,204,140	282,775	1,539	10.26%	48.69%
2011	804,075	7,013	115	6.09%	70.05%	0	0				461,624,340	282,678	1,633	6.11%	57.77%
2012	812,840	7,011	116	1.11%	71.94%	0	0				593,357,890	280,926	2,112	29.34%	104.06%
2013	810,300	7,165	113	-2.45%	67.71%	0	0				706,994,375	280,996	2,516	19.12%	143.08%
2014	808,605	7,156	113	-0.08%	67.58%	0	0				963,756,255	281,171	3,428	36.23%	231.16%
2015	794,905	7,095	112	-0.85%	66.16%	0	0				1,193,150,110	281,069	4,245	23.85%	310.13%
2016	801,175	7,137	112	0.19%	66.47%	0	0				1,195,702,740	281,100	4,254	0.20%	310.96%
2017	816,485	7,165	114	1.51%	68.99%	0	0				1,145,541,320	280,828	4,079	-4.10%	294.10%

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DIXON

Rate Annual %chg Average Value/Acre: **14.70%**

(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
6,000	DIXON	66,673,777	3,779,207	6,882,167	134,958,545	19,569,830	27,777,620	1,295,700	1,146,399,475	45,359,210	30,314,240	0	1,483,009,771
cnty sectorvalue % of total value:		4.50%	0.25%	0.46%	9.10%	1.32%	1.87%	0.09%	77.30%	3.06%	2.04%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	294,534	143,734	244,259	9,857,650	764,010	0	0	0	0	19,880	0	11,324,067
6.28%	%sector of county sector	0.44%	3.80%	3.55%	7.30%	3.90%					0.07%		0.76%
	%sector of municipality	2.60%	1.27%	2.16%	87.05%	6.75%					0.18%		100.00%
166	CONCORD	2,929	0	0	2,886,090	41,565	0	0	0	0	0	0	2,930,584
2.77%	%sector of county sector	0.00%			2.14%	0.21%							0.20%
	%sector of municipality	0.10%			98.48%	1.42%							100.00%
87	DIXON	219,896	85,688	355,887	1,518,295	1,107,095	0	0	0	0	0	0	3,286,861
1.45%	%sector of county sector	0.33%	2.27%	5.17%	1.13%	5.66%							0.22%
	%sector of municipality	6.69%	2.61%	10.83%	46.19%	33.68%							100.00%
840	EMERSON	36,998	166,164	35,271	8,989,080	1,038,680	0	0	0	0	0	0	10,266,193
14.00%	%sector of county sector	0.06%	4.40%	0.51%	6.66%	5.31%							0.69%
	%sector of municipality	0.36%	1.62%	0.34%	87.56%	10.12%							100.00%
94	MARTINSBURG	195,398	304	152	1,969,600	77,030	0	0	0	0	0	0	2,242,484
1.57%	%sector of county sector	0.29%	0.01%	0.00%	1.46%	0.39%							0.15%
	%sector of municipality	8.71%	0.01%	0.01%	87.83%	3.44%							100.00%
76	MASKELL	88,505	0	0	1,241,660	186,095	0	0	145,800	90,430	2,935	0	1,755,425
1.27%	%sector of county sector	0.13%			0.92%	0.95%			0.01%	0.20%	0.01%		0.12%
	%sector of municipality	5.04%			70.73%	10.60%			8.31%	5.15%	0.17%		100.00%
325	NEWCASTLE	270,336	0	0	6,423,415	599,760	0	0	0	0	0	0	7,293,511
5.42%	%sector of county sector	0.41%			4.76%	3.06%							0.49%
	%sector of municipality	3.71%			88.07%	8.22%							100.00%
961	PONCA	805,501	198,293	8,819	29,040,895	3,360,510	0	0	0	0	0	0	33,414,018
16.02%	%sector of county sector	1.21%	5.25%	0.13%	21.52%	17.17%							2.25%
	%sector of municipality	2.41%	0.59%	0.03%	86.91%	10.06%							100.00%
1451	WAKEFIELD	19,037,966	278,693	47,842	22,650,690	5,196,425	8,598,015	0	0	0	0	0	55,809,631
24.18%	%sector of county sector	28.55%	7.37%	0.70%	16.78%	26.55%	30.95%						3.76%
	%sector of municipality	34.11%	0.50%	0.09%	40.59%	9.31%	15.41%						100.00%
73	WATERBURY	23,546	62,323	250,029	949,515	118,355	0	0	0	0	0	0	1,403,768
1.22%	%sector of county sector	0.04%	1.65%	3.63%	0.70%	0.60%							0.09%
	%sector of municipality	1.68%	4.44%	17.81%	67.64%	8.43%							100.00%
4,450	Total Municipalities	20,975,609	935,199	942,259	85,526,890	12,489,525	8,598,015	0	145,800	90,430	22,815	0	129,726,542
74.17%	%all municip.sectors of cnty	31.46%	24.75%	13.69%	63.37%	63.82%	30.95%		0.01%	0.20%	0.08%		8.75%